

of the person from whom it was received, or by whom it was promised, the amount of every expenditure made or promised, or valuable thing given or promised, or liability of any sort incurred, the name of the person to whom such expenditure, gift or promise thereof was made or to whom such liability was incurred, and shall clearly state the purpose for which such money or property was so expended, given or promised, or for which such liability was incurred, separating expenditures, gifts and liabilities for elections and primary elections. Such statement shall also set forth in detail all unpaid debts and obligations, if any, of such treasurer or political agent, with the nature and amount of each, for what purpose incurred and to whom owing, and if there are no unpaid debts or obligations of such treasurer or political agent, such statement shall state such fact. Every treasurer and every political agent and every person who shall at any time act as treasurer or political agent, shall keep detailed, full and accurate accounts in a proper book or books, to be called "Account Books," to be provided and preserved by him, of all money or valuable things received by or promised to, and of all expenditures, disbursements and promises of payment or disbursements of money or valuable things made by any political committee, or any of its officers or members, or by any person acting under its authority, or on its behalf, or by such treasurer or political agent, and setting forth in such statement and accounts the sum or valuable thing so received, or disbursed, or promised, as the case may be, and the date when, the person from whom received or promised, or to whom paid or promised, as the case may be, and the object and purposes for which such sum, or other valuable thing, was received, or disbursed, or promised, as the case may be. Every treasurer and every political agent, as defined by this sub-title, who shall fail or refuse to make out, verify and file with the clerk of the Circuit Court the statement required by this section of this article, or who shall fail to provide, keep and preserve the book or books of account and the entries and statements therein as aforesaid, or any of them, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined not less than three hundred dollars nor more than one thousand dollars, or imprisoned in jail for not less than thirty days nor more than one year, in the discretion of the Court. The provisions of this section, including the provisions with respect to the time of filing said reports, shall be mandatory and not directory, and must be strictly performed as above described. Any money or other thing of value received from any unknown person or source by any treasurer or any political agent, or other persons or committee authorized to incur obligations or to pay or defray obligations or expenses under the provisions of this sub-title, shall not be used for any political purpose whatsoever, but shall be paid by the treasurer, political agent, or other person or committee so receiving the same, to the treasurer of the State of Maryland, and by him credited to the fund for the construction or maintenance of State roads.

Accounts of treasurers appointed by state central committee of any party or by members of any state central committee for any county or Baltimore city and of sub-treasurers appointed by them, must inform public not only from whom the money was received, but to whom it was paid and for what purposes. *Healy v. State*, 115 Md. 379.