

originally and shall be used for no other purpose; and if said funds have been used otherwise, they shall be returned and applied as aforesaid.

Requisites of the budget which the county board of education is required by this section to submit to county commissioners. Meaning of "detail" and "item." The requirement that county commissioners indicate in writing what items of budget are denied and their reason for such denial cannot be said to be directory. This section leaves to discretion of county commissioners not to be controlled by courts, the allowance of an amount not in excess of 40c. on each \$100 of assessable property. Board of Education Prince George's County *v.* Prince George's County, 131 Md. 659.

The duty of county commissioners to levy the sum demanded by school commissioners up to fifteen cents on the hundred dollars is imperative. The county commissioners cannot withhold any portion of the levy, nor reduce amount. When mandamus will lie. School Commissioners *v.* Gantt, 73 Md. 523; Worcester County *v.* Melvin, 89 Md. 41.

The county school commissioners are proper parties to demand performance by county commissioners of their duty to levy taxes under sec. 90. Worcester County *v.* School Commissioners, 113 Md. 312.

See sec. 205.

An. Code, sec. 27. 1904, sec. 26. 1888, sec. 23. 1872, ch. 377. 1916, ch. 506, sec. 27.

**57.** Each county board of education shall hereafter provide for at least an annual audit of its business and financial transactions and of the accounts of its treasurer by an accountant or accountants, approved by the state superintendent of schools, and the results of this audit shall be made public by the county board of education.

This section referred to—see notes to secs. 11, 42 and 72. School Commissioners *v.* Morris, 123 Md. 400.

An. Code, sec. 28. 1904, sec. 27. 1888, sec. 24. 1872, ch. 377. 1890, ch. 324. 1904, ch. 584. 1912, ch. 333. 1916, ch. 506, sec. 28.

**58.** Each county board of education and the Board of School Commissioners of the city of Baltimore shall make all the reports required by the state board of education, and the state superintendent of schools, at such times, upon such items, and in such form and on such blanks as may be prescribed by the state board of education and the state superintendent of schools.

An. Code, sec. 29. 1904, sec. 28. 1888, sec. 25. 1872, ch. 377. 1892, ch. 341. 1898, ch. 445. 1916, ch. 506, sec. 29.

**59.** Each county board of education shall cause to be prepared and published annually, in the month of November, in sufficient quantities for distribution among the citizens of the county, an annual report addressed to the people of the county, covering the condition, current accomplishments and needs for the improvement of the schools, also a statement of the business and financial transactions of the board.

When a vacancy exists. If there is no vacancy, there can be no appointment. When Governor is authorized to fill a vacancy for balance of an unexpired term, such appointment is not within the state Constitution, art. 2, sec. 11, providing that commissions of officers appointed during recess of legislature, shall only continue in force until end of next session. Unless there is some law to contrary, an officer who is appointed for a definite term holds over until his successor qualifies. When an appointment is made to fill a vacancy, the appointee holds in same manner as person whose place he takes. Ash *v.* McVey, 85 Md. 126; School Commissioners *v.* Goldsborough, 90 Md. 204.