

1916, ch. 27, sec. 105J.

158. The said Board of Estimates after receiving all of the estimates in the manner hereinbefore provided for, together with such estimates as they shall themselves make, before determining the aggregate of estimates, they shall carefully consider each estimate and so fix the amount of the same that it shall be what is reasonable and proper, and that they shall in making and fixing the estimates do so with a view to economy and efficiency.

1916, ch. 27, sec. 105K. 1918, ch. 314, 105K. 1922, ch. 100, sec. 105K.

159. The County Commissioners for Dorchester County shall, at the end of each fiscal year, or oftener if it be deemed necessary, have an audit made of the accounts of the Treasurer and Collector for Dorchester County. Said audit shall show how much was appropriated under each item of the budget and also how much was expended under each item of said budget, and it shall show especially if any item of said budget has been exceeded and how much. A copy of the said audit shall be delivered by the Auditor to the Clerk of the Circuit Court for Dorchester County, and the judge of the Circuit Court who delivers the charge to the grand jury, at the November session thereof, in each year, shall call the attention of the grand jury to the said report and shall state to the grand jury any item of said budget that may be overdrawn and how much said item has been overdrawn. The court shall also call the attention of the grand jury to the penalty for expending money on any item of said budget in excess of the amount levied for and stated in said budget. An itemized statement of all receipts and expenditures of the County Commissioners for Dorchester County shall be published at least once every year, in at least one newspaper published in Dorchester County.

See sec. 190.

1916, ch. 27, sec. 105L.

160. Any wilful disregard, breach, evasion, violation or failure to discharge any of the duties herein imposed upon any member of the Board of County Commissioners, or Board of Estimates, or on the part of the members or member of any other board, or by or upon the part of any official shall be a misdemeanor, and upon indictment for and conviction of such offense in the Circuit Court for Dorchester County, he shall be fined not more than one thousand dollars or imprisoned in the county jail for not more than one year, or be both fined and imprisoned in the discretion of the court.*

1918, ch. 314, sec. 105M.

161. During the sitting of the said Board of Estimates, during the month of April, the County Commissioners shall during that month make adjustments of tax accounts upon the application for such by any taxpayer, and that after the month of April and the said sittings of the

*Sec. 2, ch. 27, 1916, repealed all laws inconsistent therewith.