

savings institution shall be required to charge off from the premium of bonds purchased or hold more than an amount proportionate to the life of the bond, and in ascertaining the amount of said guarantee fund the assets shall not be valued above their market value.

An. Code, 1924, sec. 36. 1912, sec. 36. 1910, ch. 219, sec. 35 (p. 16). 1912, ch. 194, sec. 35.

45. The treasurer of every savings institution without capital stock shall annually within twenty days after the last of December make a report to the Bank Commissioner showing accurately the condition thereof at the close of business on the said last day of December. The report shall specify the following particulars, viz: The name of institution, number of depositors, amount of deposits, amount of guarantee funds, undivided surplus and other liabilities, if any; an itemized list of all stocks and bonds owned, giving the par value, book value and market value of each; the amount loaned upon pledge of securities of whatever kind, designating each particular loan with a statement of the securities pledged therefor and the estimated market value thereof; the amount loaned upon mortgage on real estate, the amount of each mortgage, the location of the mortgaged premises and the estimated value thereof; the amount invested in real estate and ground rents, the location of each ground rent and each piece of real estate owned and the book and estimated market value thereof; the amount of cash on hand or on deposit with the name of each depository; amount of deposits received during the year, amount of interest and other items received; amount of deposits paid out, expenses, taxes and other items paid, and premiums and other items charged off; number of accounts opened and closed during the year, and amount of interest credited to depositors. In addition to this detailed report as of the last day of December, the treasurer of every savings institution without capital stock shall annually within twenty days after the last day of June make an abbreviated report to the Bank Commissioner, showing accurately the condition thereof at the close of business on the said last day of June, specifying such of the foregoing particulars as may be prescribed by the Bank Commissioner, who shall furnish the blanks for each class of report. These statements shall be certified and sworn to by the treasurer before a notary public; and any corporate officer making oath to false statements in such report shall be deemed guilty of perjury, and upon conviction shall be subject to the penalties provided by law for that offense. The president of the savings institution shall certify as to the correctness thereof and whether in his judgment the loans on mortgages or collateral are properly secured.

An. Code, 1924, sec. 37. 1912, sec. 37. 1910, ch. 219, sec. 36 (p. 17). 1912, ch. 194, sec. 36.

46. An abbreviated statement as of date the last day of December of each institution so reporting shall be published during the month of January in each year, in one or more newspapers in the city or county in which the institution is located over the names of president and treasurer. This statement shall show: Amount of deposits received during the year, amount of interest and dividends received, amount of deposits paid out, including interest; amount of expenses paid, amount of taxes paid, amount of premiums and other charges, book value of total amount of bonds and stocks owned, amount of loans on collateral, amount of loans on real estate mortgages, book value of building occupied by the institution, if any, book value of other real estate owned; cash on hand and on deposit in banks and trust companies, amount due depositors, amount of guarantee funds and