

all necessary expenses, fail to pay such clerk the salary provided for by the constitution, and said clerks, or any of them, shall, under section first, article fifteen, of the constitution, have paid to the State any sum or sums of money as excess, after retaining his salary, such excess is hereby appropriated to the payment of the salary or salaries so in arrear until each of said clerks shall have received the full amount thereof; and it shall be the duty of the comptroller of the State to draw a warrant upon the State treasurer for the payment of said arrears out of the said excess, not to exceed the amount so in arrear, and not to exceed the whole amount of said excess paid into the treasury of the State.

P. G. L., (1860,) art. 18, sec. 10. 1853, ch. 444, sec. 2-3. 1862, ch. 255.

12. Every clerk, including the clerk of the court of appeals, shall annually return to the comptroller a full and accurate account of all his fees, emoluments and receipts, whether on his own account as such clerk, or for the State, city or county, including fines and forfeitures, and also of all expenses incident to his office; and such accounts shall be rendered under oath, and in such forms and supported by such proofs as shall be prescribed by the comptroller; and every clerk, including said clerk of the court of appeals, shall render with his account of the expenses incident to his office, a list of the clerks employed by him, stating the rate of compensation allowed to each, and the duties which they severally perform, and, also, the sums paid for stationery, official and contingent expenses, fuel and other items, and stating the purposes for which said expenses are applied; and in the account of fees, there shall be a separate statement of all those fees charged during the year included in said account, which at the date of said account, remained uncollected.

Ibid. sec. 11. 1853, ch. 444, sec. 5.

13. Any clerk who shall be guilty of false swearing in taking the oath required by the preceding section and constitution, in returning to the comptroller an account of the receipts and expenses of his office, with the intention to deceive and defraud the treasury, shall be guilty of perjury.