

dollars (\$3,000) per year, payable monthly. The County Accountant shall take the oath of office prescribed by the Constitution of this State, and shall furnish a bond in a penalty and form and with surety satisfactory to the said Board, the premium for which shall be levied for and paid out of the County tax funds.

SEC. 2. In addition to such duties as may from time to time be delegated to the County Accountant by the Board of County Commissioners he shall have the following duties: he shall act as Accountant for the County in settling with all County officers and shall keep a record of the date, the payee or contractor, the specific purpose and the amount of every disbursement or contract made; he shall once a year, or more often if directed, file with the Board a complete statement of the financial condition of the County, showing all receipts and disbursements; he shall advise with the different officers and departments of the County and with State officers as to the best and most convenient method of keeping accounts, and shall endeavor to bring about a simple, accurate and uniform system of accounting for the County, and shall have full power, subject to the Board's approval, to designate the form of cash books, ledgers, receipts, vouchers, invoices and other accounting records to be used by any County official or employee, except that any record for State purposes shall be approved by the State Auditor.

It shall be the duty of every officer and department receiving money from the County to issue a receipt to the person paying the same, showing the date, purpose and amount of every sum received, except that County tax bills marked paid shall be a sufficient compliance with this provision. A complete file of duplicate receipts shall constitute a valid and sufficient record of cash receipts of any County officer or department, and it shall be the duty of every officer or department disbursing money for the County to keep a record of the date, payee or contractor, the purpose and amount of every disbursement made. Where disbursements are made upon the order of the County Commissioners, a complete file of paid orders shall constitute a valid and sufficient record of disbursements, unless the County Accountant shall rule that a further record is necessary. The said Commissioners shall furnish such additional clerks and assistants for such time, and at such compensation, as they may necessary, and all such clerks and assistants shall take the oath of office prescribed by the Constitution of this State and shall