

direction, or of a committee thereof appointed for the purpose, and carefully to preserve for reference all such reports and accounts, together with the vouchers accompanying the same, after cancelling such vouchers.

CHAP. 41B.

Section 43 B. It shall be the duty of the treasurer to keep books, to be supplied by the County Commissioners, in which shall be entered consecutively a fair and correct itemized account of all taxes, accounts and moneys to be collected by him, with the name of the person owing the same; and if for taxes, with the assessments of the persons owing the same, and opposite each such item, on the same line and in appropriate columns, to enter the time of payment of the same, the amount received on account thereof in cash, or county script or certificates of indebtedness, respectively; the discount allowed on the original amount of such item, or the interest collected thereon, as the case may be; and in a final column, headed "result," the final disposition made of such item, and the date of his report or account thereof made to said commissioners. He shall also keep a full and fair cash account, showing all sums of money received by him, so as to indicate the sources whence the same were derived, respectively, and showing all sums of money disbursed by him, so as to indicate the purposes to which the same were applied, respectively. He shall also keep an account of all debts due to or due by said commissioners, and shall enter regularly on his books all accounts certified by the clerk of said commissioners to have been examined and passed by them. He shall open a separate account against each salaried officer, agent or employe receiving his compensation from the county or disbursing money for the county, and against each creditor of the county and each debtor (other than for individual taxes), and against each appropriation or levy especially made for schools, roads or other specific purposes. The said treasurer shall report and exhibit to the said commissioners at each of their monthly meetings a full and particular statement and account of his receipts and disbursements during the preceding month, and shall exhibit his vouchers therefor, and at the same time, or as often thereto as he may be required, he shall make out and exhibit a full statement of the debts due to and due by said commissioners and of matters relating to his office; and he shall always have and produce his said books, and the bank book and check book, which he is required to keep by the succeeding section, at said monthly meetings and also at such other meetings or before such committee or committees as said commissioners shall order or direct, and shall submit himself to be examined in relation thereto. All books,

Itemized
account/
of taxes to be
kept
in books.

Exhibit
an account of
receipts
and disburse-
ments
monthly, etc.