

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 employee 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 specially made for the 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 all his receipts on account of the levies for county and school taxes, and his disbursements of the same during the preceding month, and he shall exhibit therewith his vouchers for his disbursements, and his bank book, which he is required by the succeeding sections to keep, showing the balance, if any, in his hands; and as often thereto as he may be required by the County Commissioners, he shall make out and exhibit a full statement of the debts due to, and due by, said commissioners, and of all matters relating to his office, and shall produce his books, including his bank book and check book, and shall submit himself to be examined in relation thereto; all books, documents and papers belonging to the treasurer's office, shall be the property and records of Anne Arundel county, and shall at all times be subject to the examination of the County Commissioners and of the grand jury, or of any taxpayer of said county; and it shall be the duty of the grand jury, at each term of the Circuit Court for said county, to appoint from their own body a committee to examine the books and accounts of said treasurer, and to report to the Circuit Court the result of such examination; all books, documents and papers, goods, chattels, accounts and credits, money and deposits belonging to the treasurer's office, or in his custody as treasurer, shall be delivered up and transferred by him to his successor in office, when such successor is duly elected or appointed and qualified; and upon the qualification of his successor in office, the retiring treasurer shall account with the County Commissioners for the levies of taxes made for the year last preceding the expiration of his term of office, and shall account for all moneys which he may have been charged with as such treasurer, and shall deliver over all uncollected tax bills for said year, with an itemized list of such unpaid bills, and all notices as returned by the constables, and other proceedings had for the enforcement of payment of taxes in arrear, which shall be placed by the County Commissioners in the hands of the newly elected or

Monthly
statements.

Grand jury
to appoint
auditing
committee.

Final
settlement.