

and in default of said treasurer executing said bond on or before the first day of April next after his election he shall forfeit his election; and the County Commissioners may thereupon proceed to fill the same by the appointment in his stead of a suitable person for the remainder of the term; and such appointee shall, before he enters upon the duty of his office, execute and deliver a bond of the tenor and in the like manner as hereinbefore directed.

41. 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 collected or received by him, with the name of the person paying the same; 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 sources whence 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 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 especially made for schools, road 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, documents and papers belonging to the treasurer's office shall be the property and records of Allegany 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