which they are summoned, and when the Sheriff or his deputies cannot summon said witnesses for want of time or when they reside and are five miles from the City of Cumberland, Md., when the Sheriff shall show that he actually paid such amounts to his deputies or Constables. Fifth—The actual sum of money expended by the Sheriff in purchasing food, necessary clothing for the prisoners at the jail, and coal, gas, telephone, and said County Commissioners shall allow said Sheriff no other expenses whatsoever, upon any pretext unless allowed, directed and ordered by the Board in regular session; provided, that no allowance for expenses shall be paid or credited to the said Sheriff or for his account unless the same shall be reported under oath to the County Commissioners at each month in writing, which oath shall show all the expenditures and that they are correct and have been honestly and lawfully incurred and that the Sheriff himself has not derived any profit from the purchase thereof, nor has consumed or appropriated to himself or has permitted his deputies to so appropriate to themselves any part of said purchases: that each expenditure and purchase was reasonable and necessary and the price thereof was not in excess of the market price, which said report and affidavit shall be accompanied by properly itemized vouchers or certificates showing to whom and for what purpose the same were made and said Sheriff shall not be entitled to any compensation for the removal of prisoners from the jail to any other place, except when the same was done upon the order of Circuit Court for Allegany County, and he shall not allow the removal of any prisoners from the jail for Allegany County unless upon the order of the Circuit Court, or upon the expiration of a prisoner's term, or his release in full or for a hearing either by the Circuit Court for Allegany County or a Justice of the Peace. Said Sheriff shall at the end of each month make a list of the prisoners in his custody and the reasons for their commitment, and post the same in the office of the county jail so that it may be read by those who desire to do so. Any false swearing in the report of the Sheriff or affidavit thereof to the Board of County Commissioners shall be deemed perjury and be punished as such. The said Sheriff shall also include in his monthly report a full statement of all fines and costs by him collected, and shall pay the same over to the County Treasurer. Any violations of the requirements of this