

(3) The balance remaining in such fund at the end of the fiscal year.

EXPENDITURES.

174K. (a) The County Treasurer shall pay no claim or account of any kind whatsoever from County funds except upon voucher,

(1) specifying in complete detail the items and amounts comprising such claim or account, and for what and to whom payable, and the budget account from which payable, and

(2) approved for payment and countersigned by the County Commissioners and Budget Supervisor in accordance with this sub-title.

(b) The County Treasurer shall cancel and retain for at least two years every voucher so paid; and in his accounting shall receive credit for payments only if the voucher therefor is produced.

174L. (a) The County Commissioners may immediately and without advertisement approve for payment any proper voucher for any salary, debt service, or other item, individually specified in the budget or in any emergency appropriation made in compliance with Section 174J.

(b) Any voucher not covered by sub-section (a) shall be approved only as follows:

(1) At least seven days before approving any such voucher, the County Commissioners shall publish in at least one newspaper having general circulation in the County a statement specifying in detail each particular item of expense covered by the voucher and for what and to whom payable.

(2) Any taxpayer may protest against payment of the claim or any portion covered by such voucher, by filing with the County Commissioners, within seven days after such publication, a protest in writing, specifying the voucher or items objected to and the reason for objection.

(3) Upon the filing of any protest the County Commissioners shall fix a time for hearing thereon and notify all interested parties of the time and place for the hearing; and at such hearing shall receive and consider any evidence presented by any person that any item of such voucher is incorrect, excessive or not bona fide.