

104. It shall be the duty of the Treasurer to issue checks against funds deposited by him in banks in payment of orders drawn by the County Commissioners as directed in Section 83, provided said orders are not in excess of the amounts contained in the levy. In case any order is in excess of the amount set forth in the levy, the Treasurer shall return such order to the County Commissioners marked "Insufficient Funds" or "Account Not Levied For", as the case may be. No order shall be issued by said County Commissioners or any member thereof against any item of the levy to which the same is not properly chargeable, and which has not been authorized at a meeting of the Board and entered upon the minutes thereof. If said County Treasurer shall not have sufficient funds on hand at any time during the months of January and February of any year to meet the orders so presented to him, said County Commissioners are authorized to borrow upon the faith and credit of said county, at the legal rate of interest, such sum, not exceeding a total of \$15,000.00 during said period, as shall be necessary for said purpose and same shall be paid over to said County Treasurer, any sums so borrowed to be repaid by said County Treasurer to the person or institution from whom borrowed as soon as funds are available, but not later than the first day of June of said year. It shall be the duty of the treasurer to keep certain books, to be supplied by the county commissioners, in which shall be entered a full account of all receipts and disbursements of said treasurer; 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 received, respectively, and showing all sums of money disbursed by him, so as to indicate the purposes to which the same were applied, respectively; the said treasurer shall report and exhibit to the said commissioners at each of their regular meetings a full and particular statement and account of his receipts and disbursements from the time of his qualification, or from the time of his last report, as the case may be; and shall exhibit his vouchers and orders for his disbursements, which vouchers and orders after cancellation shall be retained by said treasurer; all books, documents and papers belonging to the said treasurer's office shall be the property and records of Garrett county, and shall at all times be subject to the examination of the county commissioners and of the grand jury or of any taxpayers of said county, all books, documents and papers, goods and chattels, accounts and credits, moneys and deposits belonging to said treasurer's office, or in his custody as treasurer, shall be delivered up and trans-