

of Baltimore County to appoint a Comptroller and Deputy Comptroller, and to define their duties and powers.

SECTION 1. *Beit enacted by the General Assembly of Maryland.* That a new section be added to Smiths Code of Public Local Laws of Baltimore County (1948 Edition), to be under a new sub-title to be known as "Comptroller", under the title "County Commissioners", said new section to be known as Section 58A, to follow immediately after Section 58 and to read as follows:

58A. The County Commissioners of Baltimore County are hereby authorized to appoint a Comptroller of Baltimore County. Said Comptroller shall serve at the pleasure of said County Commissioners and shall receive such compensation as they shall prescribe. He shall execute in favor of the County Commissioners of Baltimore County a bond in such amount as they shall prescribe, with corporate surety to be approved by them, conditioned for the faithful performance of his duties as Comptroller.

The Comptroller of Baltimore County shall have general supervision of all accounting and disbursements of the County Commissioners. No claim, account or demand against the County Commissioners of Baltimore County of any kind whatsoever shall be paid unless first audited and approved by the Comptroller or Deputy Comptroller hereinafter provided for. He shall perform such other duties as may be prescribed by the County Commissioners, and shall, in the discretion of the County Commissioners, also serve as Budget Director of said County, or the County Commissioners may appoint some other suitable person to act as Budget Director under the general supervision and control of the Comptroller.

The Comptroller shall have general supervision and control of all accounting and bookkeeping of all County departments, commissions, boards and bureaus, and shall maintain a complete and modern system of accounting which at all times will reflect the financial condition of the County resulting from income accrued and liabilities incurred, property owned and funded obligations, estimated revenue and appropriations authorized, cash received and disbursed, and any other factors in the preparation of accurate financial statements. He shall keep all general accounts of the County; prescribe all accounts and records necessary to be kept by all County agencies for proper accounting procedure; to prepare all financial statements; receive, tabulate and review all budget requests submitted by County departments, with the cooperation and assist-