

names of persons owing the same, and if for taxes, with assessments of the persons owing the same, [and opposite each such item on the same line and in appropriate columns,] to enter the time of payment of the same, the amount received on account thereof, [in cash or county scrip or certificates of indebtedness, respectively;] the discount allowed on the original amount of such item, or the interest collected thereon as the case may be, and [in the final column, headed "Results,"] 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 source whence the same were derived, respectively, and showing all sums of money disbursed by him, so as to indicate the purposes to which 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 specially made for the schools, roads 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 all his receipts on account of the levies for county and school taxes, and his disbursements of the same during the preceding month, and he shall exhibit therewith his vouchers for his disbursements, and his bank book, which he is required by the succeeding sections to keep, showing the balance, if any, in his hands; and as often thereto as he may be required by the County Commissioners, he shall make out and exhibit a full statement of the debts due to and due by, said Commissioners, and of all matters relating to his office, and]

*As often as may be required by the County Commissioners, the Treasurer shall produce his books and records including his bank book [and check book], 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 Anne Arundel 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 shall be the duty of the grand jury, at each term of the Circuit Court for said county, to appoint from their own body a committee to examine the books and accounts of said treasurer, and to report to the Circuit Court the result of such examination; all books, documents and papers, goods, chattels, accounts and credits, money and deposits belonging to the treasurer's office, or in his custody as treasurer, shall be delivered up and transferred by him to his successor in office, when such successor is duly elected or appointed and qualified; when such successor is duly elected or appointed and qualified, and upon the qualification of his successor in office, the retiring treasurer shall account with the County Commissioners for the levies of taxes made for the year last preceding the expiration of his term of office, and shall account for all moneys which he may have been charged with as such treasurer, and shall deliver over all uncollected tax bills for said year, with an itemized list of such unpaid bills, and all notices as returned by the constables,*