Broadcasting	(3)
Publicity; Literature and items	(4)
Office Overhead	(5)
Transfer of funds	(6)
Fund-raising costs	(7)
Miscellaneous	(8)

## Petty Cash

A separate book or ledger shall be maintained for petty cash. Cash disbursements are best handled by the imprest system, according to which a "float" of x dollars is issued for the petty cash fund. Then periodically, or as needed, a summary of expenditures supported by vouchers is drawn up and a check for the total thereof is issued to reimburse the petty cash fund. The total shall be entered as an expenditure and broken down into the appropriate analysis columns.

## 26-16. Requirements of election reports.

- (a) It is hereby made the duty of the boards, within three days after certification to them of any nomination for any office, to certify to the clerk of the circuit court of their county or the clerk of the Circuit Court of Baltimore City, as the case may be, the names and addresses of all candidates nominated for offices within their respective counties, or the City of Baltimore, as the case may be, together with the names of the offices for which each is nominated. The said clerk of the circuit court shall, thereupon, furnish to all candidates a blank form upon which to make the statements required by Sec. 26-15 of this Article.
- (b) No person shall be deemed elected to any public office under the laws of this State, or enter upon the duties thereof, or receive any salary or emoluments therefrom until he shall have filed the statements provided for in Sec. 26-15; and no officer authorized by the laws of this State to issue commissions or certificates of election shall issue a commission or certificate of election to any person claiming to be elected to any such office, until copies of such statements as aforesaid shall have been made, verified and filed by such person with such officer.
- (c) Ten days after the periods prescribed by Sec. 26-14 of this Article for the filing of statements or reports shall have expired the officer with whom the same are therein required to be filed shall notify the proper prosecuting officer of his county or Baltimore City, as the case may be, of the failure to file such statements on the part of any treasurer or candidate and within fifteen days thereafter such prosecuting officer shall proceed to prosecute for such offense.
- (d) The provisions of this section, including the provisions of Sec. 26-14 with respect to the time of filing said reports, shall be mandatory and not directory.
- (e) It shall be the duty of the officer with whom the reports and statements required by Secs. 26-14 and 26-15 are filed to make available said records to the public.