

restating Art. 17, §§ 22 and 25. The list of specific expenses (i.e., fuel, stationery, official and contingent expenses and other items) is proposed for deletion. The term "all expenses" makes this listing unnecessary.

Special reference to the clerks of the Court of Appeals and Court of Special Appeals is not necessary. "Any Court" includes all courts of this State.

Art. 17, §22 is derived from Ch. 71 of the Acts of 1845, which required the clerks to account semi-annually for all money received under the provisions of several acts of 1844.

Sec. 22 requiring semi-annual reports from the clerks is obsolete and may have been impliedly repealed by Ch. 444, Acts of 1853.

The District Court is excepted from the operation of this section as it is not funded through the Comptroller's office. However, this exception does not affect any power the Comptroller otherwise may have to audit the District Court.

Sec. 25, which requires annual accounts is based on Ch. 444 of the Acts of 1853, which specifically repealed several of the Acts of 1844 upon which §22 is based. It is believed that the basis for §22 was intended to be repealed at that time, and may actually have been repealed. In any case, §22 is not presently followed by either the clerks or the Comptroller.

The requirement that accrued but uncollected fees be included in the annual report is proposed for deletion on the recommendation of the Maryland Clerks Association as obsolete.

See Art. XV, §1 of the Constitution relating to the disposition of excess fees and the penalty for failure to file the report required by this section.