In subsection (a) of this section, the reference to revenues and expenditures "for each fiscal year" is substituted for the former reference to "the annual revenues and expenditures", for clarity. This substitution is based on § 2-101(b) of this article, which requires records to be kept in accordance with the statutory fiscal year.

As to the duty of the Governor to inspect the accounts and to examine the Comptroller under oath, see Md. Constitution, Art. II, § 18.

6-217. TREASURER.

THE ACCOUNT THAT THE COMPTROLLER KEEPS FOR THE TREASURER SHALL:

(1) CHARGE THE TREASURER WITH:

(I) THE MONEY THAT IS IN THE STATE TREASURY WHEN A FISCAL YEAR BEGINS; AND

(II) MONEY THAT, ON WARRANT, IS PAID INTO THE STATE TREASURY DURING THE FISCAL YEAR; AND

(2) CREDIT THE TREASURER WITH MONEY THAT, ON WARRANT, IS PAID FROM THE STATE TREASURY.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 19, § 15.

In item (1)(i) of this section, the reference "when a fiscal year begins" is substituted for the former reference to "the time said account is commenced", to conform to § 2-101(b) of this article, which requires accounts to be kept by fiscal year. Similarly, in item (1)(ii) of this section, the phrase "during the fiscal year" is added to reflect the balancing of the account.

Also in item (1)(ii) of this section, the phrase "on warrant" is added to reflect Md. Constitution, Art. VI, § 3 and § 6-215 of this subtitle, which require a warrant for receipt of money, and to conform to item (2) of this section.

In item (2) of this section, the reference "paid from the State Treasury" is substituted for the former reference "drawn on or paid by" the Treasurer, since the deputy treasurers may pay money on warrant.

6-218. STATEMENT OF ACCOUNTS.

IN AN ACTION AGAINST A PERSON WHO IS RESPONSIBLE FOR THE RECEIPT OR COLLECTION OF STATE MONEY OR AGAINST THE SURETY OF THE