

two, a detailed, minute and accurate statement of the expenses of their said counties, specifying therein each particular item of expense, and for what and to whom paid, and the clerk of the county commissioners who fails to perform the duty imposed by this section shall forfeit the sum of one hundred dollars.

(b) Provided that in St. Mary's, Dorchester, KENT, and Frederick counties it shall not be necessary to publish an itemized statement of county expenses, but a summary of such statement shall be published as required herein, and such an itemized statement shall be available for public examination in the office of the clerk to the county commissioners.

(c) Provided, further, that in Howard County the County Commissioners may in their discretion publish, at an expense not to exceed five hundred dollars (\$500) in one newspaper a detailed, minute and accurate statement of the expenses of said county, specifying therein each particular item of expense, and for what and to whom paid.

(d) Provided, however, that this section shall not apply to Anne Arundel County or Baltimore County.

(e) Provided, further, that this section shall not apply to Allegany, Carroll and Frederick counties, but that in Carroll County the County Commissioners shall publish annually in each newspaper in said county and in Allegany and Frederick counties the County Commissioners shall publish annually in at least two newspapers in said county a statement of the receipts and expenses of said county in sufficient detail to inform the general public, with reasonable clarity, the source of such receipts and the nature of such expenses. In Allegany County the published statement shall also contain a notice that an itemized statement is available for public examination and this itemized statement of such receipts and expenses shall be available for public examination in the office of the County Commissioners during regular business hours; provided, however, that in Calvert County the County Commissioners, shall in addition to the aforesaid requirements of this section, make out, publish and deliver as aforesaid, an accurate statement of the receipts of said county; said statement shall list the receipts from (1) taxes, (2) licenses and permits, (3) fines and forfeitures, (4) use of money and property, (5) from other agencies, (6) charges for current services, (7) proceeds from bonds and certificates of indebtedness, and (8) miscellaneous.

(f) In Washington County no itemized statement of county expenses shall be published, provided the County Commissioners shall publish a summary by major budget categories of the receipts and expenses of the county in at least one newspaper published in the county and provided that an itemized statement of receipts and expenses is available for public examination in the office of the county treasurer.