

left to the judgment and honesty of the officers themselves, subject to the discretion of the Comptroller, in the annual settlement of their accounts. So far as the accountability of this class of officers is concerned, in regard to their surplus fees, the 1st section of the 10th article of the Constitution proposes a check, which though inadequate to the end designed, may, nevertheless, to some extent, exercise a salutary influence. The article provides that, "every officer of this State," with the exception therein named, "the entire amount of whose pay or compensation received for the discharge of his official duties shall exceed the yearly sum of three thousand dollars, shall keep a book, in which shall be entered every sum of money received by him or on his account as a payment or compensation for his performance of official duties, a copy of which entries in said book, verified by the oath of the officer by whom it is directed to be kept, shall be returned yearly to the Treasurer of the State for his inspection and that of the General Assembly of Maryland; and each of such officers, when the amount received by him for the year shall exceed the sum of three thousand dollars, shall yearly pay over to the Treasurer the amount of such excess by him received, subject to such disposition thereof as the Legislature may deem just and equitable."

It appears, to the undersigned, that further protection against frauds in the revenue from this source, may be afforded the State, by the enactment of a law embodying the following provisions: The Clerks of the Courts, excepting the Clerk of the Criminal Court of Baltimore, Registers of Wills and State's Attorneys, other than the State's Attorney for Baltimore city, to be required to place in the hands of the Sheriffs of the respective counties and of Baltimore city, for collection, annually, on or before the first day of March, of each year, all fees which accrued for the preceding twelve months, not paid in cash during the year; at the same time, each Clerk of the Circuit Court, State's Attorney and Sheriff, the Sheriff and State's Attorney of Baltimore city excepted, to deliver to the County Commissioners of the respective counties, an account of all fees chargeable to such county. The respective Sheriffs and County Commissioners, within thirty days after the delivery of such account of fees, to transmit to the Comptroller, a statement of the amount thereof. On or before the twentieth day of October of every year, the Sheriffs to return to the Clerks, Registers of Wills and State's Attorneys, lists of so much of the fees so placed in their hands for collection, as may be due from non-residents and insolvents, and to transmit a duplicate thereof to the Comptroller. The Clerk of the Criminal Court of Baltimore, and the State's Attorney and Sheriff of that city, on or before the first day of March, in each year, to deliver to the Register of the city, an account of all fees due to them, respectively, and legally chargeable to the city, a duplicate of which to