

exceeding the provisions of the budget, payable out of a particular fund not otherwise exhausted, designated by ordinance.

SEC. 645. The Comptroller shall so keep his books as to always exhibit accurately and in detail the financial condition of the city, and of each of the departments thereof, and of each of the several funds provided for. The Finance Commission shall have the right to prescribe the manner and form for the keeping of any and all books and accounts kept by the Comptroller, the Treasurer, or any other officer.

*Ib.*, Sec. 10.  
Comptroller's  
books.

SEC. 646. The Comptroller shall examine all contracts involving expenditures of money made by the city and each of the departments and boards and shall endorse upon each contract whether or not funds have been provided out of which to meet any expenditure therein provided for, and no such contract for which the necessary funds have not been provided shall be a binding obligation of the city.

*Ib.*, Sec. 11.  
Expenditures.

SEC. 647. On and after the first day of January, 1898, the Comptroller shall keep a strict and separate account of the receipts and expenditures of each revenue-producing property of the city, including the waterworks, the electric light plant and the public building, so as to show the revenues from each such property, and in the keeping of such accounts each department or property shall be credited with the value of the water, electricity, rent or other thing of value furnished by each such department or property to any other department or property of the city, in fixing the amount to be credited to one department or property and charged against another department or property, the board having control over the department or property to be credited shall fix such reasonable rates of charges (neither unreasonably low nor high) as in their opinion would be reasonably paid by the city to a private corporation for the same thing, the rates being so fixed as to indicate fairly the reasonable value of the thing furnished by one department or property of the city to another; thus—the waterworks property shall be credited against the waterworks and fire protection fund with all water furnished for fire purposes and against the proper funds for all water furnished to other departments and properties of the city; the electric light department shall be credited against the fund for ordinary corporation purposes with the reasonable value of electricity used in lighting streets and public places, and against each department and property for the electricity furnished, and the public building shall be credited with reasonable rentals as against each department using the building, etc.; so that each department shall receive credit for all values furnished and be charged with all value received. The board having charge of each such revenue-

*Ib.*, Sec. 12.  
Comptroller  
to keep  
account of  
receipts and  
expenditures.