FORWARDED TO AUDITOR. All accounts, claims and demands which are required to be certified to as provided in the next preceding section shall be prepared by the respective officers and boards of the city government, and forwarded to the Auditor on or before the second day of each month, covering all liabilities created in relation to business under their supervision during the preceding month. At the same time they shall prepare and deliver to the Comptroller detailed statements of all such claims and demands, representing the names of claimants, the nature of the demands, and the respective and total amounts thereof.

SECTION TWENTY-TWO HUNDRED AND SIXTY-TWO. BONDS, ETC., BY WHOM AND HOW PAID. All bonds, notes, coupons or other public indebtedness of the city shall be paid by the Treasurer, if presented at the Treasury, or at the banks selected or designated as the fiscal agent of the city which said bonds, notes, coupons or other public indebtedness may have been made payable at. All payment by the Treasurer on account of such public indebtedness, shall be evidenced by an allowed warrant, drawn in accordance with section twenty-two hundred and sixty-three. To meet the payment of such public indebtedness as may be made payable at the banks selected or designated as fiscal agents of the city, and where said bonds, notes, coupons or other public indebtedness may have been made payable, the Treasurer shall, upon receiving the Auditor's warrants, drawing to the appropriations of the Comptroller, approved as in the Mayor, mail to such fiscal agents the amounts specified in such warrants, until the fiscal agents acknowledge the receipt of such conditional remittances. The Treasurer's conditional account shall stand charged at the books of the city with such warrants as shall be so paid at the banks selected or designated as fiscal agents of the city, shall be credited to the Fund Commissioners, in the case of coupon bonds exchanged into registered bonds.

SECTION TWENTY-TWO HUNDRED AND SEVENTY-ONE. HOW PRINCIPAL AND INTEREST OF REGISTERED BONDS PAID. The payment of the principal and interest of the registered bonds as the same become due shall be made by draft, payable to the order of the holder at such place as is designated in the coupon bonds for the payment of the principal and interest; in case where the principal and interest of the coupon bonds are payable at two or more places, at the option of the holder, the said holder shall express his preference for either one of the places at the time of issuing the certificates, at which place so preferred the said draft shall be made payable.

SECTION TWENTY-TWO HUNDRED AND SEVENTY-TWO. CANCELLATION OF BONDS—CERTIFICATE OF AUDITOR TO PRESERVE. The bonds and coupons for which the registered bonds aforesaid are issued, as also the registered bonds in cases of transfers, shall be cancelled by the Mayor, Comptroller and Treasurer and delivered to the Auditor of the City of St. Louis and his receipt taken therefor. The Auditor shall preserve said canceled bonds and coupons and registered bonds in his office in the manner as other canceled bonds and coupons. The Mayor, Comptroller and Treasurer shall certify, in duplicate, to the cancellation of all bonds and coupons canceled under ordinance number seventeen thousand two hundred and fifty-nine; one of the certificates of cancellation shall be filed in the Auditor's office, the other to be preserved in the Comptroller's office in a book to be kept for that purpose.

SECTION TWENTY-TWO HUNDRED AND SEVENTY-THREE. MAYOR TO APPOINT EXAMINING COMMITTEE. The Mayor shall annually employ a committee of three persons not connected with the city government, one of whom at least shall be an experienced accountant, who shall examine the books and accounts of the Comptroller, Auditor and Treasurer, and of such other officers and boards of the city government as the Mayor may direct, to ascertain if the same have been properly kept and balanced.

SECTION TWENTY-TWO HUNDRED AND SEVENTY-FOUR—COMMITTEE TO REPORT TO ASSEMBLY. The said committee shall report the result of their examinations through the Mayor to the Municipal Assembly immediately after the close of such examination, and if their report be approved by the Municipal Assembly they shall cause the necessary entries to be made in the books of the Comptroller and Auditor to show the condition of their offices and the assets of the government; and if the close of such fiscal year is the close of the term of any officer, to also show the delivery of the effects of their offices to their successor in office, which entries shall be attested by the signature of the committee.

SECTION TWENTY-TWO HUNDRED AND SEVENTY-FIVE. COMMITTEE TO EXAMINE TREASURER'S ACCOUNTS. The said committee shall examine the books, papers, accounts and vouchers of the Treasurer, count the money in the Treasury, the Auditor's warrants and certificates on hand, and compare them with the Treasurer's register thereof, and do all other things necessary to a complete examination of the affairs of the Treasurer, and report the result of their examination as provided in the preceding section, and if their report is approved by the Municipal Assembly they shall make settlement with that officer to the end of the fiscal year, and also for the time elapsing between that and the time of his going out of office, and shall cause the necessary entries to be made on his books to show the condition of his office at the end of the fiscal year, and at the time of his going out of office, which entries shall be attested by the signatures of the committee. All accounts and vouchers of the Treasurer shall, after being examined and found correct, be turned over to the Auditor for safe-keeping, and his receipt taken therefor, and all evidence of payment shall be plainly marked upon the face of each account or voucher before being turned over to the Auditor as herein provided.

SECTION TWENTY-TWO HUNDRED AND SEVENTY-SIX. SPECIAL EXAMINATION—WHEN MADE. The said committee shall, in like manner, examine the books and accounts of such officers and boards as they shall be directed so to do by the Mayor, and shall in the manner aforesaid report to the Municipal Assembly the result of such examination, and if their report is approved they shall make settlement with such officers and boards to the end of the fiscal year, and shall cause the necessary entries to be made on the books of such officers and boards to show the condition of their offices and boards at the end of the fiscal year, which entries shall be attested by the signatures of the committee.

SECTION TWENTY-TWO HUNDRED AND SEVENTY-SEVEN. COMPENSATION OF COMMITTEE. The compensation of said committee shall not exceed fifteen hundred dollars, and shall be paid out of the appropriation for contingent expenses.

ARTICLE TWO

OF AUDITOR

SECTION TWENTY-TWO HUNDRED AND SEVENTY-EIGHT. BOND AND SALARY. The Auditor shall give bond to the city in the sum of one hundred thousand dollars, with not less than three good securities, who shall be holders of unincumbered real estate within the city, said bond to be approved by the Mayor and Council; and he shall be responsible for all acts of his employes. He shall receive a salary of four thousand dollars per annum, payable monthly.

SECTION TWENTY-TWO HUNDRED AND SEVENTY-NINE. DEPUTY AUDITOR FIRST AND SECOND—OFFICES CREATED—SALARIES. There is hereby established the office of first deputy auditor, and of second deputy auditor, and said officers are authorized to perform all duties required by law or ordinance to be performed by the Auditor, said deputies shall be appointed by the Auditor, subject to the approval of the Mayor, and hold their positions during the pleasure of the Auditor; the First Deputy Auditor shall receive a salary of twenty-five hundred dollars per annum, and the Second Deputy Auditor two thousand dollars per annum, payable monthly.

SECTION TWENTY-TWO HUNDRED AND EIGHTY. CLERKS—WHO TO APPOINT—COMPENSATION OF. The Auditor is hereby authorized, with the approval of the Mayor, to appoint the clerks employed in this office and determine the number thereof. Their compensation shall be as follows: Three clerks at fifteen hundred dollars per annum each; and all other clerks at twelve hundred dollars per annum each, and the above salaries to be paid monthly. He shall prescribe regulations defining their duties and for their government.

SECTION TWENTY-TWO HUNDRED AND EIGHTY-ONE. GENERAL POWERS AND DUTIES. The City Auditor shall be the general accountant of the city, and shall receive and preserve in his office all accounts, books, vouchers, documents and papers relating to the accounts or contracts of the city, its debts, revenues, and other fiscal affairs. He shall state and render all accounts filed or kept in his office, whether between the city and any officers thereof or between the city and any other person or body corporate, except when otherwise provided by law or ordinance. He shall establish proper rules for the government of his office and prescribe the form of accounts, and of all certificates and receipts to be attached thereto. He shall have the power to administer oaths, and shall require settlements to be verified by affidavits whenever he thinks proper. He shall keep the accounts of the city, general and special, in a systematic and orderly manner in the form of double entry bookkeeping. The Auditor shall not allow any papers, vouchers, documents or books belonging to his office to be taken away except under legal process.

SECTION TWENTY-TWO HUNDRED AND EIGHTY-TWO. SHALL AUDIT AND CERTIFY ACCOUNTS AND DEMANDS. The City Auditor shall examine, adjust and audit all unsettled accounts, claims and demands against the city, for payment of which any money may be drawn from the City Treasury, when such claims and demands are certified and presented in proper form, and are duly authorized by law or ordinance, and after having examined the same with all accompanying documents, and found them correct, he shall certify thereon the balance or true state of such claim or demand, and draw his warrant for the same on the Treasury for the payment thereof; provided, no such claim or demand, or any part thereof, shall be audited against the city, unless it is authorized by law or ordinance, and is in proper or fully itemized form, and the amount required for the payment of same shall have been appropriated for that purpose by ordinance. PROVIDED FURTHER, that all unadjusted accounts before they are audited must be the necessary certificates and signature of the officers having knowledge of the facts, and shall be allowed by the Auditor and Comptroller, or, in case of their disagreement, then by either of them and the Mayor; AND PROVIDED FURTHER, no warrants shall be issued on any appropriation, unless there is an unexhausted balance thereon sufficient, and adequate to cover such warrant, and money in the Treasury to pay it.

SECTION TWENTY-TWO HUNDRED AND EIGHTY-THREE. WARRANT TO SPECIFY FUND SHALL TAKE EFFECT. Every warrant drawn by the Auditor shall specify the fund or appropriation out of which it is to be paid, and before its delivery to the party entitled thereto the Auditor shall require of said party a proper and legal receipt for said amount thereof, which shall be attached to said claim and demand; and said accounts, claims and demands, and the receipt and warrants specified, shall be filed by the Auditor in his office.

SECTION TWENTY-TWO HUNDRED AND EIGHTY-FOUR. CLAIMS TO BE AUDITED AND PAID WITHIN ONE YEAR. No claim against the city which is not founded on a bond or other instrument of writing, executed by the city, shall be audited and paid when the same has not been presented within one year from the time such claim became due. This shall also include all jury and witness fees and costs of inquests for which certificates have been issued.

SECTION TWENTY-TWO HUNDRED AND EIGHTY-FIVE. UNCLAIMED FIVE-YEAR WARRANTS BARRED. Whenever any warrant drawn on the City Treasurer shall have remained in the possession of the City Auditor for five years, unclaimed, or not called for by the person in whose favor it shall have been drawn, or his or her legal representatives, the Mayor shall order the Comptroller and Auditor to annul and cancel the same, which fact shall be made a matter of record in the office of the Comptroller and Auditor.

SECTION TWENTY-TWO HUNDRED AND EIGHTY-SIX. WARRANT NOT PRESENTED FOR PAYMENT WITHIN FIVE YEARS BARRED. Whenever any such warrant, being delivered, shall not be presented to the City Treasurer for payment within five years after the date thereof, such warrant shall be barred and not paid by the Treasurer, nor shall it be received in payment of taxes or other dues.

SECTION TWENTY-TWO HUNDRED AND EIGHTY-SEVEN. SUMS REMAINING UNPAID ON PAY-ROLL FOR ONE YEAR—TRANSFER OF. All sums of money remaining unpaid on pay-rolls returned by the City Treasurer to the Auditor's office and unpaid for by the proper warrants, and unpaid for by the proper parties, or other legal representatives, in one year shall be transferred by the Auditor to the respective funds from which they were drawn.

SECTION TWENTY-TWO HUNDRED AND EIGHTY-EIGHT. WHEN WARRANT CANNOT BE DRAWN. The Auditor shall not draw a warrant on the Treasurer in favor of any person who is indebted to the city, or the assignee of such person, except for the balance which may appear to be due to such person, over and above the debt due the city; nor shall he draw a warrant in favor of any officer who is in arrears or in default to the city.

SECTION TWENTY-TWO HUNDRED AND EIGHTY-NINE. PAYMENT OF SUMS DUE CITY FROM CITY OFFICERS—ACTION. Whenever, upon the adjustment of any account, a sum of money shall be found by the Auditor to be due to the city, from any city officer, and the same shall not be paid into the City Treasury within ten days after the adjustment of the account and the Treasurer's receipt therefor delivered to the Auditor, he shall certify the amount so due to the Mayor, who shall order suit to be commenced against the delinquent, or take such other measures as in his judgment will most effectually secure the city from loss.

SECTION TWENTY-TWO HUNDRED AND NINETY. DUTIES AS TO COPIES AND AS TO INSPECTION OF BOOKS, ETC. The Auditor, whenever required, shall furnish the Mayor or Municipal Assembly, or committees thereof, copies or abstracts of any books, accounts, records, vouchers, or documents in his office, or any information in relation to anything pertaining to his office, or the revenue of the city, and he shall at all times permit the Mayor or any member of the Municipal Assembly, the Comptroller, or any other officer interested, to inspect any books, papers or documents in his office.

SECTION TWENTY-TWO HUNDRED AND NINETY-ONE. FISCAL TERM. The fiscal term of the Auditor shall commence on the second Tuesday in April in each year.

SECTION TWENTY-TWO HUNDRED AND NINETY-TWO. APPROPRIATIONS—DUTIES AS TO. Whenever the Municipal Assembly shall, by ordinance, appropriate any money out of the municipal revenue, or out of any special funds, or shall transfer money from one fund to another, the Auditor shall immediately make such transfer on his books, in accordance with the ordinance. And if any appropriation shall be made by ordinance in behalf of any public work, the Auditor shall, from time to time, as the work is completed, transfer the balance remaining to the account or fund from which it was originally appropriated.

SECTION TWENTY-TWO HUNDRED AND NINETY-THREE. TO HAVE FREE ACCESS TO BOOKS OF OFFICERS. To enable the Auditor to execute the provisions of this chapter, he is hereby made the duty of all city officers having any books, records or accounts in their possession, to allow the Auditor free access to the same, to make such examination as he may deem necessary.

SECTION TWENTY-TWO HUNDRED AND NINETY-FOUR. TRIAL BALANCE TO BE MADE MONTHLY. The Auditor shall make and keep a "trial balance" of his general ledger once each month, and shall include in his annual and semi-annual reports to the Comptroller a copy of his "trial balance," and shall communicate such other information pertaining to the business in his office as may be required or required by ordinance.

SECTION TWENTY-TWO HUNDRED AND NINETY-FIVE. STATEMENTS TO BE RENDERED BY COMPTROLLER. The City Comptroller shall render to the City Auditor a statement, accompanied by a receipt from the City Collector, of all licenses, tax bills and other bills commencing with the year and turned over to the Collector, whenever and as often as any licenses or bills shall be so delivered to the Collector, and thereupon the Auditor shall charge the Collector with the amount so reported by the Comptroller. And the Comptroller shall furnish the Auditor with all settlements made with the officers of the city, and such other settlements as may be deemed necessary to effectuate the purposes of this chapter.

SECTION TWENTY-TWO HUNDRED AND NINETY-SIX. BOOKS AND RECORDS, WHAT TO BE KEPT. The following books and records shall be kept by the Auditor in his office: First—A Record of Claims, With appropriate columns and headings, wherein shall be entered every account allowed or paid, showing on what account made, its date and name of claimant, the amount claimed, amount allowed, amount rejected, number of warrant, the fund paid from and such other information as may be desirable. Second—Warrant Books: With stubs showing the date of warrant, their number, amounts, the fund paid from, the numbers of claims and names of claimants, and such other information as may be useful, which stubs shall be kept and preserved as records of warrants issued. Third—Bills Payable Books: Into which shall be entered all demands and claims held by the city against other persons or corporations, whether written obligations or open accounts, whether for the sale of lands or property, or other thing, or for rent or other consideration, which shall represent the names of debtors, character of claims and obligation, the amount thereof, and when due and payable. Fifth—Register of Bonds of the City: With appropriate columns and headings, representing date of issue, to whom, on what account and when payable, showing amount of bonds, rate of interest and amount of semi-annual coupons and all other necessary information.

ARTICLE THREE

OF COMPTROLLER.

SECTION TWENTY-TWO HUNDRED AND NINETY-SEVEN. OFFICE CREATED. There is hereby created the office of comptroller.

SECTION TWENTY-TWO HUNDRED AND NINETY-EIGHT. BOND OF COMPTROLLER. The Comptroller shall give bond to the city in the sum of three hundred thousand dollars, with not less than three good securities, holders of unincumbered real estate in the City of St. Louis, to be approved by the Mayor and Council.

SECTION TWENTY-TWO HUNDRED AND NINETY-NINE. COMPTROLLER'S POWERS AND DUTIES. The Comptroller shall exercise a general supervision over the fiscal affairs of the city, the collection and return into the Treasury and disbursement of all revenue and moneys of the city; of all property, assets and claims and the sale or other disposition thereof, and he shall with the advice and consent of the Mayor, shall see that all necessary official and legal proceedings are had for the protection of the city's interests in all such property, assets and claims; that proper rules and regulations are prescribed and observed in relation to all accounts, settlements and reports connected with the fiscal affairs of the city; that no liability is incurred or expenditure made from the Treasury without the authority of law, and that appropriations are not overdrawn. He is especially charged with the preservation of the credit and faith of the city in relation to the public debt and other liabilities, and whenever it be necessary to meet payments of principal, interest or interest, he shall, with the written approval of the Mayor, make his requisition for a warrant on the Treasury for that purpose, and shall, with the Mayor's written approval, so and perform any and all other acts and things necessary to comply with the provisions of the revised and amended ordinances, and are proper to accomplish the duties contemplated herein. He shall make annual reports to the Municipal Assembly and to the Mayor at the close of the fiscal year, on the financial condition and requirements of the city, with careful statements and estimates of receipts and expenditures. The records in his office shall show the financial operations, resources, liabilities, assets and claims of the city, the appropriations authorized for public work and all contracts, with names of contractors, in which the city is interested and the bonded or other indebtedness of the city. He shall require all claims, returns, settlements or reports to be verified by affidavit; he shall countersign all warrants issued on the City Treasury for any payment except as hereinafter provided, and shall duly record the amount and nature of same. He shall have access to the books and other records of any department under the city government, whenever he so desires, and he shall see that the records of the city are kept in a plain, methodical manner. He shall have a seat in either branch of the Municipal Assembly, with the right to debate on any question pertaining to his department, but shall have no vote. Should any judgment be rendered against the city for which no provision has been made by ordinance or appropriation, he is empowered to authorize, with the approval of the Mayor, to effect a temporary loan to meet the same; and to do and perform all other acts, with the approval of the Mayor, necessary to preserve the credit and property or rights of the city, and perform such other duties as may be provided by ordinance. All deliberations or special tax bills, and all other ordinances, shall be signed by the Comptroller, and his receipt taken therefor and filed in his office for any such bill or ordinance, in lieu of the same on the original bill when necessary. The Mayor and Comptroller shall execute a quitclaim deed for the property redeemed.

SECTION TWENTY-THREE HUNDRED—OFFICES OF FIRST ASSISTANT AND SECOND ASSISTANT COMPTROLLER CREATED—DUTIES AND POWERS. There is hereby created the office of First Assistant Comptroller, and Second Assistant Comptroller. The First Assistant Comptroller and the Second Assistant Comptroller shall be appointed by the Comptroller, subject to approval by the Mayor, and shall perform such duties as the Comptroller may direct, and the First Assistant Comptroller, in the case of the absence or sickness of the Comptroller, shall perform all the duties of the Comptroller, and the Second Assistant Comptroller shall do like manner perform all the duties of the Comptroller, in the case of the absence or sickness of both the Comptroller and First Assistant Comptroller, and said officers when performing the duties of Comptroller, shall designate themselves as "Acting Comptroller," and the Comptroller shall be responsible for the official acts of the First Assistant Comptroller and Second Assistant Comptroller.

SECTION TWENTY-THREE HUNDRED AND ONE. SALARIES. The Comptroller shall receive an annual salary of five thousand dollars, the First Assistant Comptroller an annual salary of twenty-five hundred dollars, and the Second Assistant Comptroller an annual salary of eighteen hundred dollars.

SECTION TWENTY-THREE HUNDRED AND TWO. CLERKS MAY BE APPOINTED—SALARIES. The Comptroller is hereby authorized, with the approval of the Mayor, to appoint the clerks employed in his office, and determine the number thereof. Their compensation shall be as follows: Not exceeding four clerks at fifteen hundred dollars per annum, each; not exceeding five clerks at twelve hundred dollars per annum, each, and all other clerks and employes, employed permanently or temporarily, at the rate of nine hundred dollars each. The Comptroller shall prescribe regulations defining their duties, and for their government.

SECTION TWENTY-THREE HUNDRED AND THREE. DEEDS TO CERTAIN PROPERTY, COMPTROLLER AND MAYOR TO EXECUTE. The Mayor and Comptroller are hereby authorized and directed to issue quitclaim deeds to the parties from whom the city acquired title, or to their legal representatives, for property sold for taxes of the City of St. Louis for assessment of benefits in opening streets and alleys.

SECTION TWENTY-THREE HUNDRED AND FOUR. PURCHASE MONEY AND EXPENSES—TO BE PAID BEFORE DELIVERY OF DEED—EXCEPTIONS. Before any such deed shall issue, the amount of the purchase money paid for the city for such property, as also all money expended by the city on account of such property, together with interest at the rate of six per cent per annum, from the date of purchase and expenditure of money aforesaid, and costs shall be paid into the City Treasury, and a receipt for the same filed with the Comptroller; the foregoing provisions shall not apply where the property so redeemed, provided, however, that in all cases, in which the City of St. Louis has purchased any real property, or any interest therein, under a judgment or execution in a street or alley proceeding originating prior to October twenty-second, eighteen hundred and seventy-six, or there exists an unsatisfied special assessment of the above character in favor of the city, the property affected may be redeemed upon the following conditions, namely: In cases where the property was purchased by the city under a judgment or execution, there shall be paid into the City Treasury one-half of the amount of purchase money named in the deed and thereupon a deed shall issue for the property so redeemed, providing, however, that this section shall not apply to property of which the city is in possession, in cases where there exists an unsatisfied special assessment of the character described above there shall be paid into the City Treasury one-half of the amount assessed against such property and thereupon such special assessment shall be marked satisfied on the records in the Comptroller's office.

SECTION TWENTY-THREE HUNDRED AND FIVE. NOTICE TO BE GIVEN. The Comptroller is hereby authorized to notify the parties interested herein, in such manner as to him shall seem proper, of the provisions of this chapter.

SECTION TWENTY-THREE HUNDRED AND SIX. COMPTROLLER TO EXAMINE BOOKS OF OFFICERS. It shall be the duty of the Comptroller to make personal examinations of the books of the Treasurer and other officers whenever and as often as he may think proper or the interest of the city may require, and in conjunction with the Comptroller of Ways and Means of both houses of the Municipal Assembly, shall ascertain by actual count the balance on hand in the Treasurer's office, or subject to his control; PROVIDED, that such examination and count shall be made as often as once in each month.

SECTION TWENTY-THREE HUNDRED AND SEVEN. WHAT BOOKS TO BE KEPT—KEPT BY COMPTROLLER. The forms of accounts and claims presented for allowance, the funds from which they are to be paid, the form and manner in which the books of the several fiscal officers, except the City Auditor, are kept, and all reports, returns, settlements, blanks and other things pertaining to the management of the fiscal affairs of the city, shall be subject to the direction and approval of the Comptroller, and he is responsible for the accuracy and efficiency of the system of business in his department, it is his duty to see that these regulations, and such other necessary rules or instructions, are prescribed and observed as are necessary to effectuate the purposes contemplated herein.

SECTION TWENTY-THREE HUNDRED AND EIGHT. REPORTS OF COMPTROLLER. The Comptroller shall prepare his annual and semi-annual reports upon the financial conditions of the city according to the provisions of the Charter and ordinances, and shall use the same, together with the reports of the other fiscal officers, before the Mayor, for his inspection, and to be by him submitted to the Council annually.

ARTICLE FOUR.

OF TREASURER.

SECTION TWENTY-THREE HUNDRED AND NINE. OFFICE CREATED. There is hereby created the office of Treasurer.

SECTION TWENTY-THREE HUNDRED AND TEN. GENERAL DUTIES SPECIFIED—BOND—CITY DEPOSITS. It shall be the duty of the Treasurer to receive and keep the money of the city and pay out the same on the warrants drawn by the Auditor and countersigned by the Comptroller, except as hereinafter provided. All moneys belonging to the city received by any officer or agent thereof, other from collections, loans, sale of bonds, fees, fines and penalties or otherwise, shall be deposited in the City Treasury regularly once a day, unless otherwise provided by law or ordinance, and in case the provisions of this section are not complied with, it shall be the Treasurer's duty to report any delinquencies to the Mayor. He shall give triplicate or quadruplicate receipts as may be required in all cases; one for the party paying, one for the Auditor and one for the Comptroller, which shall set out the amounts paid from what it proceeds, and to what account credited. All pay-rolls authorized and placed in the Treasurer's hands for payment shall be charged against him on a separate account to be known as "Treasurer's pay-roll account." On the Saturday preceding the close of each fiscal month the Treasurer shall return to the Auditor all pay-rolls received by him during the preceding calendar month. The Auditor shall examine the pay-rolls so returned and credit the "Treasurer's pay-roll account" with the amount paid thereon and charge the Treasurer's general account with the amount remaining unpaid. The pay-rolls so returned to the Auditor shall be filed by him with the respective vouchers in his office. The amounts remaining due on pay-rolls shall be entered in the Auditor upon a book kept for that purpose, names, suits, account, number and date of the original voucher, and such amounts shall thereafter be paid only by separate warrants or pay-rolls. During the time the pay-rolls remain in the Treasurer's hands the amounts due on same shall be separately accounted for by the Mayor and Comptroller. His books shall at all times be open to the inspection of the Mayor, Comptroller or any member of the Municipal Assembly, and he shall furnish an itemized report of the condition of the Treasury on call to the Mayor and Comptroller, or either, and to the Mayor at the close of business on the last day in each month. He shall give bond in the penal sum of five hundred thousand dollars, with not less than five sureties, who shall be holders of unincumbered real estate within the city, to be approved by the Mayor and Council. The Mayor, Comptroller and Treasurer shall annually select a bank or banking institution, who shall give the highest rate of interest for the current deposit of the city's funds; PROVIDED, HOWEVER, before any deposit shall be made therein by the Treasurer the said banks or banking institutions shall give a bond for five hundred thousand dollars, with good and sufficient security, to be approved by an unanimous vote of the Board Commissioners, for the safe-keeping and prompt payment of said funds or any part thereof when demanded by the Treasurer and shall at all times keep the securities on its bond satisfactory to said commissioners. PROVIDED, HOWEVER, that unless directed by the Mayor and Comptroller, the bank offering the highest rate of interest for such current deposits shall be entitled to the first five hundred thousand dollars thereof, the bank offering the next highest rate to the next five hundred thousand dollars thereof, and so on until the amount to be deposited is provided for; and thereafter the Treasurer shall, unless otherwise directed by the Mayor and Comptroller, draw first against the deposit in the bank offering the lowest rate of interest until such deposit is exhausted, and then next upon the deposit in the bank offering the next lowest rate of interest, and so on, drawing against the deposit drawing the lowest rate of interest until it is exhausted, and shall not draw against the deposit in any bank paying a higher rate of interest, until the amount of deposit in the bank paying a lower rate of interest is exhausted; and when the deposit in a bank so authorized to be drawn upon is exhausted, the Treasurer shall not be entitled to draw upon the bank paying the next highest rate of interest until the officers of such bank shall be notified by the Comptroller that the fund in such bank is needed and will thereafter be drawn upon; and in making deposits the Treasurer shall, unless otherwise directed by the Mayor and Comptroller, fill up the total amount to be deposited in the banks in the order of the rate of interest paid by each, and shall not deposit in a bank paying a lower rate of interest until the amount to be deposited in the bank paying the next higher rate of interest shall have received the full amount to be deposited therein. And it shall be the duty of the bank so authorized to be drawn upon, at the close of each day's business, to mail a statement to the Comptroller showing the balance due to the credit of the city at the close of business hours for that day.

SECTION TWENTY-THREE HUNDRED AND ELEVEN. ADDITIONAL DUTIES. It shall further be the duty of the Treasurer, First—To keep in proper books a full and comprehensive account of all moneys received and paid out by him in behalf of the city, representing the time when, and the persons from whom all funds are received, as well as the time when, and to whom all moneys are paid out, and on what account all moneys are received and disbursed. Second—To keep a register of all warrants which are received into the Treasury redeemed and paid, describing all warrants by their dates, amounts, numbers and the names of payees, and specifying the time when, from whom and on what account they are received and paid respectively, and all warrants so redeemed and paid shall be canceled by the Treasurer. At the close of each day he shall turn the same over to the Auditor, together with a list of the same, taking the Auditor's receipt on his book for all warrants so turned over. The Auditor shall daily credit the Treasurer's account with the aggregate amount of warrants so returned to him by the Treasurer, and shall report said aggregate amount of warrants returned to him to the Comptroller. The warrants so returned shall be filed by the Auditor with the vouchers in his office. Third—To settle his accounts every month with the Comptroller and Auditor in all accounts on his books, and to ascertain and state therein the balance of funds in his hands. Fourth—To deposit daily to the credit of the city, in the bank or banking institutions selected therefor, as provided in section two thousand three hundred and ten, all moneys in his office at the close of business, having sufficient currency to meet the necessary expenses during the remainder of the day not exceeding ten thousand dollars. The Treasurer shall perform all other duties required of him by law.

SECTION TWENTY-THREE HUNDRED AND TWELVE. PROHIBITION FROM PERSONAL USE OF MONEYS. The Treasurer is hereby expressly prohibited from paying out, loaning himself or allowing any one else to use, directly or indirectly, any of the public moneys, warrants, checks or other evidences of debt in his custody or under his control for any purpose whatever, public or private, which is not authorized by law or ordinance, and any violation of the provisions of this section shall cause a forfeiture of his office.

SECTION TWENTY-THREE HUNDRED AND THIRTEEN. ASSISTANT TREASURER AND OTHER EMPLOYES. There is hereby created the office of assistant treasurer, who shall act as teller, also the office of paymaster, also the offices of clerk and assistant clerk, each of whom shall be appointed by the Treasurer subject to the approval of the Mayor, who holds office as follows: The Assistant Treasurer, in the absence of the Treasurer, shall perform all the necessary duties of Treasurer, the paymaster shall have charge of all pay-rolls of the city and it shall be his duty to receive from the Treasurer the amount of money necessary to pay such pay-rolls; all such payments, wherever practicable, shall be made by the paymaster in the Treasurer's office in the City Hall; such as cannot be paid there shall be paid by such paymaster at some convenient place near the points at which the persons to be paid are at work, to be determined from time to time by the paymaster, subject to the approval of the Treasurer. The assistant Treasurer, the paymaster, the clerk and assistant clerk shall also perform such other duties as may be prescribed by the Treasurer and shall each be subject to the orders of the Treasurer, and may be removed by him at any time. It shall also be the duty of the Assistant Treasurer, at the close of each day's business, to notify the Comptroller of the number and aggregate amount of each bond or coupon of the City of St. Louis paid on that day at the office of the Treasurer.

SECTION TWENTY-THREE HUNDRED AND FOURTEEN. TREASURER RESPONSIBLE FOR ACTS OF EMPLOYES—BONDS. The Treasurer shall be responsible for the acts of his subordinates or appointees, and shall require each subordinate or appointee to bond in such amount as he may deem necessary, conditioned for the faithful performance of all the duties pertaining to the position to which he has been appointed.

SECTION TWENTY-THREE HUNDRED AND FIFTEEN. RULES AS TO TRANSACTION OF BUSINESS MAY BE ESTABLISHED. The Treasurer may establish such rules and regulations for the transaction of business generally in his office, and especially in relation to the payment of pay-rolls of the several departments and public institutions as he may deem expedient, subject to the approval of the Mayor, not inconsistent with the Charter and ordinances.

SECTION TWENTY-THREE HUNDRED AND SIXTEEN. HORSE AND BUGGY ALLOWED OFFICE. One horse and buggy shall be allowed to the other of the City Treasurer, to be acquired and maintained at the expense of the city; the purchase price of the outfit, consisting of a horse, buggy and harness, shall not exceed three hundred and seventy-five dollars.

SECTION TWENTY-THREE HUNDRED AND SEVENTEEN. SALARIES. The Treasurer, the Assistant Treasurer, the paymaster, the clerk and assistant clerk shall receive the following salaries: Treasurer, five thousand dollars per annum; Assistant Treasurer, two hundred dollars per month; paymaster, one hundred and seventy-five dollars per month; clerk, one hundred and twenty-five dollars per month; assistant clerk, one hundred dollars per month.

CHAPTER THIRTY-EIGHT.

WATER RATES, DEPARTMENT OF.

ARTICLE ONE—OF ASSESSOR AND COLLECTOR.

ARTICLE TWO—OF SWIMMING BATHS.

ARTICLE THREE—OF WATER RATES.

ARTICLE ONE.

OF ASSESSOR AND COLLECTOR.

SECTION TWENTY-THREE HUNDRED AND EIGHTEEN. OFFICE, ASSESSOR AND COLLECTOR CREATED. There is hereby established and created the office of the assessor and collector of water rates.

SECTION TWENTY-THREE HUNDRED AND NINETEEN. APPOINTMENT. The Assessor and Collector of Water Rates shall be appointed by the Mayor and confirmed by the Council, and shall hold his office for the term of four years, and until his successor is duly appointed and qualified.

SECTION TWENTY-THREE HUNDRED AND TWENTY. SALARY. The Assessor and Collector of Water Rates shall receive a salary of three thousand dollars per annum, payable monthly.

SECTION TWENTY-THREE HUNDRED AND TWENTY-ONE. BOND. He shall, before entering upon the duties of his office, give a bond in the sum of one hundred thousand dollars, with not less than four good sureties, owners of unincumbered real estate within the city, of the assessed value of one hundred thousand dollars, to be approved by the Mayor and Council, conditioned that he will faithfully and punctually collect and pay to the Treasurer of the city all moneys due and payable for and on account of the water works, and to account for derived therefrom, and that he will faithfully perform all the duties of his office, and that he will cause all the ordinances in relation to his office to be strictly enforced.

SECTION TWENTY-THREE HUNDRED AND TWENTY-ONE. DEPUTY ASSESSOR AND COLLECTORS—PUNITIVENESS OF TIPS. The Assessor and Collector of Water Rates shall have authority to appoint, and pay, by the approval of the Mayor, a deputy who shall act in the place when absent, and shall at all times act as superintendent of district inspectors, and perform such other duties as may be required of him. He shall also hold to the Assessor and Collector of Water Rates, with security satisfactory to the Assessor and Collector, in the sum of twenty thousand dollars, for the faithful performance of his duties.

SECTION TWENTY-THREE HUNDRED AND TWENTY-TWO. EMPLOYES ENUMERATED. The Assessor and Collector of Water Rates shall have authority to appoint such other clerks and employes as are provided for in this article, subject to the approval of the Mayor and to be designated as follows: One cashier, two principal clerks, eleven general office clerks, one draughtsman, one meter and hydraulic elevator inspector, eight assistant meter and hydraulic elevator inspectors, one night watchman, and twenty night inspectors, who shall also act as watchmen, and each of said employes shall perform such other work in the Assessor and Collector of Water Rates may require of them.

SECTION TWENTY-THREE HUNDRED AND TWENTY-THREE. PRINCIPAL RESPONSIBLE FOR ACTS OF EMPLOYES—BONDS. The Assessor and Collector of Water Rates shall be responsible for the acts of his deputy, clerks and inspectors, and may require, for his own protection, from any one of his employes charged with the collection of money, a bond in the penal sum of ten thousand dollars conditioned for the faithful performance of their duties, and for the payment over of all moneys belonging to the city.

SECTION TWENTY-THREE HUNDRED AND TWENTY-FOUR. SALARIES OF DEPUTY AND CLERKS. The assessor and Collector of Water Rates shall receive the following compensation per annum in full for their services, payable monthly to wit: Deputy Assessor and Collector, twenty-four hundred dollars; cashier, eighteen hundred dollars; principal clerks, each twelve hundred dollars; general office clerks, each one thousand and eighty dollars; draughtsman, twelve hundred dollars; meter and hydraulic elevator inspector, twelve hundred dollars; four assistant meter and hydraulic elevator inspectors, each one thousand and eighty dollars; four assistant meter and hydraulic elevator inspectors, each nine hundred dollars; night watchman, seven hundred and twenty dollars; twenty night inspectors, each one thousand and eighty dollars; eight district inspectors, each nine hundred dollars.

SECTION TWENTY-THREE HUNDRED AND TWENTY-FIVE. DUTIES OF ASSESSOR AND COLLECTOR. It shall be the duty of said Assessor and Collector to collect all revenue due, or to become due, for the city for water, or accruing to the city on account of the Waterworks thereof, by virtue of any ordinance now existing or hereafter to be passed or otherwise.

SECTION TWENTY-THREE HUNDRED AND TWENTY-SIX. MONEYS DEPOSITED, WHERE SUSPENSION IN CASE OF FAILURE. At the close of each day the Assessor and Collector of Water Rates shall deposit in the City Treasury the revenue and all other moneys collected during the day, taking duplicate receipts for the same, one of which shall be deposited with the Comptroller and one with the Auditor. Every failure in this respect shall be by the Treasurer and Auditor reported to the Mayor, upon which the Mayor may suspend or remove said Collector.

SECTION TWENTY-THREE HUNDRED AND TWENTY-SEVEN. BLANKS FOR WATER LICENSE, ETC. It shall be the duty of the Register to cause to be printed all blanks for water licenses, tap permit receipts, turn on and other receipts, and deliver the same to the Comptroller, and take his receipt therefor.

SECTION TWENTY-THREE HUNDRED AND TWENTY-EIGHT. SAME, COMPTROLLER TO COUNTERSIGN AND DELIVER. The Comptroller shall countersign all blanks received from the Register for water licenses, and deliver the same to the Assessor and Collector of Water Rates upon his requisition, and take his duplicate receipt therefor, expressing therein the number of each class of license and the aggregate amount of same, one of which vouchers he shall file with the Auditor. No license or receipt issued by the Assessor and Collector of Water Rates shall be valid unless countersigned by the Comptroller.

SECTION TWENTY-THREE HUNDRED AND TWENTY-NINE. REPORT TO COMPTROLLER MONTHLY. The Assessor and Collector of Water Rates shall, on the first day of each month, make to the Comptroller a full and complete statement of all collections made by him; also, the number and face value of each kind of blank licenses and receipts not used by him, which statement the Comptroller shall examine and verify.

SECTION TWENTY-THREE HUNDRED AND THI