

File No. 25386 Continued.

build new markets or to continue the public improvements which had gone on rapidly during the preceding years. Hence the contemplated improvements to the markets were deferred and additional small appropriations for the same purpose were made in the 1918 and 1919 budgets in the hope that normal conditions would return and the improvements could be made.

In my judgment this money cannot be used for painting the markets. Painting comes under the head of repairs, not new improvements. The distinction between repairs and new improvements in these several budgets is not an action of the Board of Estimates but an action of the Charter. Section 36 of the Charter requires the budget to consist of three separate lists:

1st: "A list to be known as the Departmental Estimates of the amounts estimated to be required to pay the expenses of the public business for the next ensuing fiscal year, including the expenditures for the City Council for the salaries of its members, officers and expenses". The last sentence of this paragraph provides that this first list shall include the salaries and expenses of each department, and repairs properly belong under the head of expenses.

2nd: "A list containing all the amounts to be appropriated by the City Council for new improvements to be constructed by any department of the City during the next ensuing year; said list to be known as the Estimates for New Improvements".

3rd: The third list is the annual appropriations for charities, etc.

Section 36 further provides, pages 73 and 74:

"No appropriation provided for in said ordinance shall be diverted or used under any circumstances for any purpose than that named in said ordinance, nor shall the Comptroller draw any warrant for any of the items in said Ordinance of Estimates unless he has received said amounts and they are actually to the credit of the City Council and such department, sub-department, officers, commissioners or boards".

The Charter having explicitly provided that the appropriations for repairs and for new improvements should be separate and