

3089.

APPROVAL, BONDS OF VILLAGE OF WADSWORTH, MEDINA COUNTY,
\$14,000.00.

COLUMBUS, OHIO, January 21, 1926.

Retirement Board, State Teachers' Retirement System, Columbus, Ohio.

3090.

ALL OBLIGATIONS PAYABLE FROM THE EARNINGS OF A PUBLICLY OPERATED PUBLIC UTILITY, SUCH AS SALARIES, WAGES, SUPPLIES PURCHASED, ETC., ARE TO BE CONSIDERED CONTRACTS WITHIN THE MEANING OF THE TERM AS USED IN THE LAST PARAGRAPH OF SECTION 5660 OF THE GENERAL CODE.

SYLLABUS:

All obligations payable from the earnings of a publicly operated public utility, such as salaries, wages, supplies purchased, etc., are to be considered contracts within the meaning of the term as used in the last paragraph of section 5660 of the General Code.

COLUMBUS, OHIO, January 25, 1926.

Bureau of Inspection and Supervision of Public Offices, Columbus, Ohio.

GENTLEMEN:—I am in receipt of your communication as follows:

"The concluding paragraph of section 5660 (111 O. L. 376) reads:

"The above-mentioned certificate as to money in the treasury shall not be required for the making of contracts on which payments are to be made from the earnings of a publicly operated public utility; but in the case of any such contract made, without such certification of the auditor or other fiscal officer, but no payment shall be made on account thereof, and no claim or demand thereon shall be recoverable except out of said earnings."

"The second sentence of section 5660 G. C. reads in part:

"No contract, agreement or other obligation calling for or requiring for its performance the expenditure of public funds * * *, shall be made or assumed * * *, unless the auditor or chief fiscal officer thereof, first certifies that the money * * * is in the treasury or in process of collection, etc.

"It will be noted that the certificate of the fiscal officer is required before any contract, agreement or other obligation is made or entered into except that contracts payable from the earnings of public utilities, do not require such certificate.

"Question: Are all obligations payable from the earnings of a publicly