

City of Cambridge.

In the year one thousand eight hundred and fifty-two.

An Ordinance,
Establishing a System of Accountability in the
Expenditures of the City.

Be it ordained, by the City Council of the
City of Cambridge, as follows:—

1. There shall be appointed, at the commencement of each municipal year, a joint standing Committee on Accounts, consisting of two members of the Board of Aldermen and three members of the Common Council; which Committee shall meet once, at least, every month, and carefully examine and audit all accounts and claims against the City, which shall be laid before them, certified as provided in the succeeding section, and shall allow and pass the same, if found to be correct and justly due.

2. No account or claim against the City, other than judgements of the judicial courts, shall be received or acted on by the Committee on Accounts, unless such account or claim shall be accompanied with a certificate of the Mayor, President of the Common Council, or of some Officer, Committee, or agent, authorized on behalf of the City to make the contract or cause the expenditure to be made, that the same is correct.

3. The City Clerk shall receive all accounts and claims from persons having demands against the City, which shall have been certified as provided in the preceding section. He shall carefully examine all such accounts and claims, and see that they are correctly cast, and present the same, neatly folded, filed, and labelled, to the Committee on Accounts.

He shall keep a book, in the manner and form the said committee shall direct, wherein he shall enter the date and amount of every account and claim against the city, as finally corrected and allowed by said committee, and also the name of the person to whom the same shall be allowed, designating the fund or appropriation from which the same shall be paid; and the certificate of the said committee, allowing any such account or claim, shall be made in the book thus kept by the city clerk.

4. The city clerk shall also, under the direction of the committee on accounts, keep a book or ledger, in which he shall enter the various appropriations made by the city council, each under its appropriate head, and charge to each the different payments and expenditures that from time to time shall be made thereon. Whenever any appropriation shall be expended, the city clerk shall immediately give notice thereof to the Mayor, the city council, and to the committee on accounts; which committee shall pass or allow no claim or account, chargeable to any head of appropriation which is expended, until the city council shall have provided the means of paying the same. The city clerk shall also open an account with the city Treasurer, charging him with the amount of all loans to the city, and all sums of money paid to him, on behalf of the city, by the collector or other officer or agent of the city, or by any person in any way indebted to the city; and also with all bonds, notes, mortgages, or other securities, in the hands of the Treasurer, and belonging to the city; to the end that the amount and value thereof may be seen at any time on his books.

5. No money shall be drawn out of the city Treasury, except upon the written order of the Mayor, addressed to the Treasurer, and countersigned

by the city clerk, and numbered so as to correspond with the number on the account or claim it shall be drawn to pay.

b. The Mayor is hereby authorized to draw orders on the Treasurer for the payment of all accounts and claims allowed and certified by the Committee on Accounts, as provided in the first section; but he shall not draw his order on the Treasurer for the payment of any account or claim against the city, excepting as provided in the succeeding section, unless the same shall have been allowed and certified by the Committee on Accounts; nor shall he draw any order in payment for any services rendered, or any materials furnished for any department, beyond the sum specifically appropriated therefor by the City Council.

c. Any sum of money, which shall have been specially appropriated for the payment of principal or interest due on any note, or other security of the city or of the Town of Cambridge, may be drawn from the Treasury, and paid by the order of the Mayor, for the purpose for which it was appropriated, without any action on the part of the Committee on Accounts; and whenever it shall be necessary to pay money in advance, on contracts made, or for work begun but not completed, the Mayor, upon being satisfied of such necessity, may draw his order on the Treasurer for the same; provided, however, that no such order shall be drawn for more than five hundred dollars at any one time, without the special authority of the City Council.

d. Whenever any money shall be drawn from the Treasury for the purposes specified in the preceding section, the city clerk shall report the same, and the amount thereof, to the Committee on Accounts, at their next meeting,

and shall charge the same under the appropriate head of expenditure.

9. All city officers, who shall, in their official capacity, receive any money on behalf of the city, shall pay to the Treasurer the amount in their hands, once in three months, and oftener if required, except the Collector of Taxes, who shall make such payment whenever the sum in his hands shall amount to five hundred dollars. All other persons, who shall have money in their hands belonging to the city, shall forthwith pay the same to the Treasurer; who shall, on the first day of every month, make out a written statement of all his receipts, as Treasurer, for the preceding month, stating in detail the several amounts, the names of the persons of whom, and on what account, the same were received; which statement shall be delivered to the city clerk, to be by him presented to the city council, at their next meeting.

10. All city officers and agents, receiving money on behalf of the city, shall deliver to the city clerk, once in three months, a report in detail of the amount received, and what disposition has been made thereof, except in cases otherwise provided.

11. The city Treasurer shall, under the direction of the Committee on Accounts, keep in a book, provided for the purpose, an accurate and true account of all his receipts and payments on behalf of the city, making the same conform in the mode of entry, as nearly as may be, with the accounts kept by the city clerk. He shall not pay any money out of the Treasury, except upon orders of the Mayor, drawn in the form prescribed in the fifth section. He shall, once in six months, and oftener if required, lay before the city council a statement of the condition of the Treasury, and of all moneys received and paid by him, on city account, during the preceding six months.

12. There shall be appointed, at the commencement of each municipal year, a Committee on Finance, consisting of the Mayor, one member of the Board of Aldermen, the President and five members ~~of the~~ of the Common Council; which Committee shall negotiate all loans to the City, which shall be authorized by the City Council, and shall report the amount to the City Treasurer.

13. The Committee on Finance shall, in the month of May, annually, prepare and lay before the City Council an estimate of the amount of money necessary to be raised for the ensuing financial year, under the various heads of appropriation, and the ways and means of raising the same; and shall also, in the month of March, annually, prepare and lay before the City Council a statement of all the receipts and expenditures of the preceding financial year, giving in detail the amount of appropriation and expenditure of each department; and said statement shall be accompanied with a schedule of the property, real and personal, belonging to the City, and the value thereof, and of the amount of the City Debt.

14. The Committee on Finance shall, at the close of each municipal year, and as much oftener as they shall deem it expedient, examine and audit the accounts of the City Treasurer, and for that purpose shall have access to all books and vouchers in his possession, or in possession of the City Clerk or any other officer of the City. The said Committee shall not only compare said accounts with the vouchers therefor, but shall ascertain whether all moneys due the City have been collected and accounted for; they shall also examine all notes and securities

in his hands, belonging to the city, and make report thereof to the city council.

15. The city Treasurer and city clerk shall make up their accounts to the first day of March; and the financial year shall henceforth begin and end on the first day of March in each year.

16. Be it further ordained, That "an Ordinance establishing a system of accountability in the expenditures of the city," passed May 25th 1846, and "an Ordinance in addition" thereto, passed June 16th 1847, and "an Ordinance supplementary" thereto, passed October 19th 1847, also "an Ordinance in addition" thereto, passed August 28th 1849, be and the same hereby are repealed.

In Common Council, April 27. 1852.

Passed to be ordained.

John Vargent President.

On Board of Aldermen, April 27. 1852.

Passed to be ordained.

George Stevens Mayor.

In Common Council, Apr. 27, 1852.

correctly enrolled.

John Dudley
J. M. Doe

} Committee on
enrolled Ordina-
nances &c.

In Board of Aldermen Apr. 27, 1852.

correctly enrolled.

S. Marrett
A. Edwards.

} Committee on
Ordinances.

Ordinance,
establishing a system of ac-
countability in the expenditures
of the City.

3

27 Ap. 1852