

# City of Cambridge

MASSACHUSETTS

Agenda # 8 transfer of \$32,000.00 to the Finance  
Dept.

In City Council November 8, 1976 1976

	YEA	NAY	ABSENT	PRESENT
Mrs. Ackermann	✓			
Mr. Clem	✓			
Mr. Clinton	✓			
Mr. Danehy	✓			
Mr. Duehay	✓			
Mrs. Graham	✓			
Mr. Russell			✓	
Mr. Sullivan		✓		
Mayor Vellucci	✓			

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November 8, 1976

INTRODUCED BY CITY MANAGER JAMES L. SULLIVAN

AN ORDER CONCERNING AN APPROPRIATION FOR THE FISCAL YEAR BEGINNING JULY 1, 1976

ORDERED: That the following transfer be made in the General Fund of the City of Cambridge:

<u>FROM</u>	<u>AMOUNT</u>	<u>TO</u>	<u>AMOUNT</u>
Reserve Fund Extraordinary Expenditures	\$32,000.00	Finance Other Ordinary Maintenance	\$32,000.00

REASON(S)

To provide funds for consultant fees necessary in the preparation of a general ledger system consistent with fund accounting principles established by the Municipal Finance Officers Association and the National Council on Governmental Accounting.

In City Council November 18, 1976

Adopted by yeas and nays Vote

Yeas 7 Nays 1 Absent 1

Paul E. Walsh  
City Clerk



CITY OF CAMBRIDGE  
INTEROFFICE CORRESPONDENCE

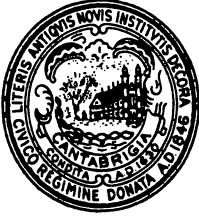
To James L. Sullivan, City Manager *E. A. Lehan* Date 11/5/76  
From Edward A. Lehan, Finance Director Reference  
Subject Implementation of the Report, "An Accounting Guide"

As you will recall, Peat, Marwick, Mitchell & Co. completed their study of the City General Ledger and submitted a report "An Accounting Guide" in June, 1976. The City Auditor, Arthur Libitz, has reviewed the recommendation of this guide and has indicated his willingness to implement most, if not all, of the report's recommendations.

Mr. Libitz has established the following implementation schedule;

- Reorganization of General Ledger accounts on a manual basis during the 76-77 Fiscal year.
- Apply machine accounting to the reorganized General Ledger for the 1977-78 Fiscal year, running the computerized accounts in parallel with the reorganized manual system during the year.

I endorse the above plans, and further wish to endorse the engagement of Mr. Roger R. Melanson to assist the City Auditor's office in the first phase of the reorganization of the General Ledger on a manual basis. Mr. Melanson, as an employee of Peat, Marwick, Mitchell & Co. is in a position to give the City Auditor's office essential assistance in implementing the recommendations of the study report. Mr. Melanson will not only establish the accounts but will instruct City accounting personnel in their day-to-day work to develop their proficiency in maintaining the proposed system in the future. Mr. Melanson has tentatively agreed to an 11 month contract, terminating September 30, 1977, which provides services to the City Auditor's office for the close out of the current year and the opening of the 1977-78 Fiscal year. Attached is a budget change which recommends the transfer from the City reserve fund to the City Auditor's budget.



## CITY OF CAMBRIDGE

CAMBRIDGE, MASSACHUSETTS 02139  
Tel. 876-8800

EXECUTIVE DEPARTMENT  
JAMES L. SULLIVAN  
City Manager

November 8, 1976

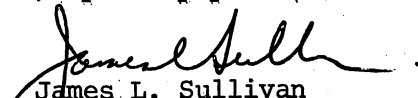
To the Honorable, the City Council:

The attached appropriation transfer, in the amount of \$32,000.00, has been requested by the City Auditor to allow him to hire Mr. Roger Melanson as an in-house consultant during the implementation of the recommendations contained in the Peat, Marwick, Mitchell Co. study report "An Accounting Guide." Mr. Melanson, a Certified Public Accountant, will lend valuable support, training and guidance to the entire accounting staff.

The Finance Director supports the City Auditor's plans (see attached memo) and I believe it will further the overall accounting/management information system improvements we have made to date.

Passage of the attached order is recommended.

Very truly yours,

  
James L. Sullivan  
City Manager

JLS/nwc

Agenda # 8 F-308

Appropriation transfer of \$32,000.00 to the  
Finance Dept.

In City Council,

November 8, 1976

11/8/76

- Order Allowed -

17-1-1