

In the year One thousand eight hundred 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 judgments 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. There shall be appointed, ^{City Clerk chosen by joint ballot of the City Council} ~~at the commencement of each municipal year, an Auditor~~ ~~of accounts~~ who 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 ~~Auditor~~ ^{City Clerk} of Accounts. -

4. The ~~Auditor~~ ^{City Clerk} of Accounts 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 ~~Auditor~~ ^{City Clerk} of Accounts shall immediately give notice thereof to the Mayor, the City Council, & 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 ~~Auditor~~ ^{City Clerk} of Accounts shall also open an account with the City Treasurer, charging him with the amounts of all loans to the city, by the collector, 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 ~~auditor of accounts~~ ^{City Clerk}, and numbered so as to correspond with the number on the account or claim it shall be drawn to pay. —

6. 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. —

7. 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. —

8. Whenever any money shall be drawn from the treasury for the purposes specified in the preceding section, the ~~Auditor~~ ^{City Clerk} of ~~Accounts~~ 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 Auditor ^{City Clerk} of accounts, 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 Auditor ^{City Clerk} of accounts, 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 Auditor ^{City Clerk} of accounts. 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 Common Council, which committee

shall negotiate all loans to the city, which shall be authorised 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 ~~the~~ 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 ~~auditor~~ ^{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.

City Clerk

15. The City Treasurer and ~~Auditor of Accounts~~ 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~~ ^{and Aug 25th 1849, and} "An Ordinance supplementary thereto" ^{also an Ordinance} ~~in addition thereto~~ ^{passed} October 19th 1847, be, and the same ^{Aug 28th 1849} hereby are repealed. —

In Common Council April 20th 1852
Passed to Second Reading.

Chas M Dunbar Clerk

April 20. 1852, Passed to be enrolled — sent up for Concurrence.

Chas M Dunbar. Clerk

In Board of Aldermen April 20. 1852.
Concurred.

Lucius R. Paige, City Clerk.

Connelly drum

Orias Clark
Gaac Cutler

Committee on Public
in General Accounting

Ordinance

establishing a system of account-
-ability in the expenditures
of the city.

27 Ap. 1852.