

the finance commission, which shall immediately investigate the facts and report thereon; and pending said report payment shall be withheld. [Acts of 1909, c. 486, s. 19]

SECTION 46. *Employment of Experts.* The said commission is authorized to employ such experts, counsel, and other assistants, and to incur such other expenses as it may deem necessary, and the same shall be paid by said city upon requisition by the commission, not exceeding in the aggregate in any year the sum of twenty-five thousand dollars, or such additional sums as may be appropriated for the purpose by the city council, and approved by the mayor. A sum sufficient to cover the salary of the chairman of the commission and the further sum of at least twenty-five thousand dollars to meet the expenses as aforesaid shall be appropriated each year by said city. The commission shall have the same right to incur expenses in anticipation of its appropriation as if it were a regular department of said city. [Acts of 1909, c. 486, s. 20]

SECTION 47. *Powers of the Finance Commission.* For the purpose of enabling the said commission to perform the duties and carry out the objects herein contemplated, and to enable the mayor, the city council, the governor or the general court to receive the reports and findings of said commission as a basis for such laws, ordinances, or administrative orders as may be deemed met, the commission shall have all the powers and duties enumerated in chapter five hundred and sixty-two of the acts of the year nineteen hundred and eight⁵ and therein conferred upon the commission designated in said act; but counsel for any witness at any public hearing may ask him any pertinent question and may offer pertinent evidence through other witnesses subject to cross-examination by the commission and its counsel. [Acts of 1909, c. 486, s. 21]

PUBLIC SPENDING

SECTION 48. *Creation and Approval of the Municipal Budget.* All appropriations, excepting those for school purposes, to be met from taxes, revenue, or any source other than loans, shall originate with the mayor. The mayor, not later than the second Wednesday in April of each year, shall submit to the city council the annual budget of the current expenses of the city and county for the forthcoming fiscal year, and may submit thereafter such supplementary appropriation orders as he may deem necessary. The city council may reduce or reject any item but, except upon the recommendation of the mayor, shall not increase any item in, nor the total of, a budget, nor add any item thereto, nor shall it originate a budget. The city council shall take definite action on any supplementary appropriation order and any order for a transfer of appropriations by adopting, reducing or rejecting it within sixty days after it is filed with the city clerk; and in the event of their failure to do so, such supplementary appropriation order or transfer as submitted by the mayor shall be in effect as if formally adopted by the city council

⁵ St. 1908, c. 562, s. 1: "... to examine into all matters pertaining to the finances of the said city, including appropriations, debt, loans, taxation, expenditures, bookkeeping, administration and other matters ... is hereby given authority to prosecute the said investigation, to inquire into the management of the business of said city, and to inform itself as to the manner and methods in which the same is or has been conducted." St. 1908, c. 562, s. 2: "... the commission shall have the power to require the attendance and testimony of witnesses and the production of all books, papers, contracts and documents relating to any matter within the scope of the said investigations, or which may be material in the performance of [its] duties ... the chairman may administer oaths." St. 1908, c. 562, s. 3: "... [apply to] a justice of the supreme judicial court or of the superior court [to] issue an order requiring such person to appear. Any failure to obey such order of the court may be punished by such court as a contempt thereof." St. 1908, c. 562, s. 4: for refusal, the commission may impose a fine not exceeding fifty dollars or by imprisonment for not more than thirty days or both.

and approved by the mayor. Nor later than the second Wednesday in June, the city council shall take definite action on the annual budget by adopting, reducing or rejecting it, and in the event of their failure to do so, the items and the appropriation orders in the budget as recommended by the mayor shall be in effect as if formally adopted by the city council and approved by the mayor. It shall be the duty of the city and the county officials when requested by the mayor, to submit to the mayor forthwith in such detail as the mayor may require estimates for the next fiscal year of the expenditures of the department or office under their charge, which estimates shall be transmitted to the city council; provided, however, that the mayor shall neither submit, nor thereafter reduce, the appropriations for the city council at or to a level below that which existed for the previous fiscal year, nor shall the city council reduce the appropriations for the mayor's office below that which existed for the previous fiscal year. [Acts of 1909, c. 486, s. 3, amended by Acts of 1974, c. 276, s. 53, amended by Acts of 1982, c. 190, s. 15, and further amended by Acts of 1986, c. 701, s. 2]

SECTION 49. *Special Appropriations.* In the period after the expiration of any fiscal year, and before the regular appropriations have been made by the city council and the school committee, city and county officers who are authorized to make expenditures, and the school committee, may incur liabilities in carrying on the work of the several departments and offices entrusted to them, and payments therefor shall be made from the treasury from any available funds therein and charged against the next annual appropriation, or special appropriation, if any is made; provided, that the liabilities incurred during such interval for regular employees do not exceed in any one month the average monthly expenditure of the last three months of the preceding fiscal year, and that the total liabilities incurred during said interval do not exceed in any one month the sums spent for similar purposes during any one month of the preceding fiscal year; and provided, further, that said officers who are authorized to make expenditures may expend in any one month for any new officer or board lawfully created an amount not exceeding one twelfth of the estimated cost for the current fiscal year; and provided, further, that until a regular or special appropriation has been made for snow removal, expenditures may be made for that purpose to an amount not exceeding the average of the annual expenditures for snow removal in the five preceding fiscal years. Notwithstanding the foregoing limitations upon the authority of city officers to incur liabilities during said interval, such officers may incur liabilities to such extent as may be necessary for the purpose of compensating first assistant assessors for their regular duties. [Acts of 1909, c. 486, s. 3A, amended by Acts of 1941, c. 604, s. 1, and further amended by Acts of 1947, c.120]

SECTION 50. *Transfers of Appropriations.* After an appropriation of money has been made by the city for any specific purpose, or for the needs and expenditures of any city department or county office, no transfer of any part of the money thus appropriated, between such department or office and another department or office, shall be made, except in accordance with and after the written recommendation of the mayor to the city council, approved by a yea or nay vote of two-thirds of all the members of the city council, provided that the city auditor, with the approval in each instance of the mayor, may make transfers, other than for personal service, from any item to any other item within the appropriations for a department, division of a department or county office. After the close of the fiscal year, the city auditor may, with the approval of the mayor in each instance, apply any income, taxes and funds not disposed of and make transfers from any appropriation to any other appropriation for the purpose only of closing the accounts of such fiscal year, provided further that the city auditor within seventy days after the close of the fiscal year, shall transmit to city council and the city clerk a report listing what income, taxes or funds were applied and what transfers were made and the reasons therefor.

[Acts of 1909, c. 486, s. 3, amended by Acts of 1982, c.190, s.23, and further amended by Acts of 1986, c. 701, s. 3]

SECTION 51. *Grants and Gifts; Acceptance and Expenditure.* An officer or department of any city or town, or of any regional school or other district, may accept grants or gifts of funds from the federal government and from a charitable foundation, a private corporation, or an individual, or from the commonwealth, a county or municipality or an agency thereof, and in the case of any grant or gift given for educational purposes may expend said funds for the purposes of such grant or gift with the approval of the school committee, and in the case of any other grant or gift may expend such funds for the purposes of such grant or gift with the approval of the mayor and city council. Notwithstanding the provisions of M.G.L. c. 44, s. 53, any amounts so received shall be deposited with the treasurer and held as a separate account and may be expended as aforesaid by such officer or department receiving the grant or gift without further appropriation. If the express written terms or conditions of the grant agreement so stipulate, interest on the grant funds may remain with and become a part of the grant account and may be expended as part of the grant by such officer or department receiving the grant or gift without further appropriation. Any grant, subvention, or subsidy for educational purposes received from the federal government may be expended by the school committee of such city, town or district without including the purpose of such expenditure in, or applying such amount to, the annual or any supplemental budget or appropriation request of such committee; provided, however, that this sentence shall not apply to amounts so received to which M.G.L. c. 71, s. 26C and Acts of 1953, c. 621, as amended, and Acts of 1958, c. 664, as amended, apply; and, provided further, that notwithstanding the foregoing provision, this sentence shall apply to amounts so received as grants under the Elementary and Secondary Education Act of 1965, (Public Law 89-10). After receipt of a written commitment from the federal government approving a grant for educational purposes and in anticipation of receipt of such funds from the federal government, the treasurer, upon the request of the school committee, shall pay from the General Fund of such municipality compensation for services rendered and goods supplied to such federal grant programs, such payments to be made no later than ten days after the rendition of such services or the supplying of such goods; provided, however, that the provisions of such federal grant would allow the treasurer to reimburse the General Fund for the amounts so advanced. [General Laws c. 44, s. 53A]

THE CITY CLERK AND THE CITY AUDITOR

SECTION 52. *Term of Office for City Clerk.* In the year nineteen hundred and eleven, and every third year thereafter, a city clerk shall be elected by a majority of the members of the city council, to hold office until the first Monday in February in the third year following his election, and thereafter until his successor has been duly chosen and qualified, unless sooner removed by due process of law. The city clerk shall act as clerk of the city council established by this act. [Acts of 1909, c. 486, s. 22]

SECTION 53. *Accounts Subject to Inspection by Auditor.* All accounts rendered to or kept in the departments of the city of Boston or county of Suffolk shall be subject to the inspection and revision of the city auditor, and shall be rendered and kept in such form as he shall prescribe. The auditor may require any person presenting for settlement an account or claim against the city or county to make oath before him in such form as he may prescribe as to the accuracy of such account or claim. The wilful making of a false oath shall be perjury and punishable as such. The auditor may disallow and refuse to