



Legislation Details (With Text)

File #: 22-0242 Version: 0 Name: Charter Amendment - Accounts Payable
Type: Mayor and City Council Res. Status: Enacted
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On agenda: Final action: 7/29/2022
Enactment date: Enactment #: 22-05

Title: Charter Amendment - Accounts Payable
For the purpose of establishing the Department of Accounts Payable; making the Comptroller responsible for the Department; specifying that the Director shall be appointed by the Comptroller; establishing the powers and duties of the Department; conforming the duties of the Department of Finance; conforming certain related provisions; and submitting this amendment to the qualified voters of the City for adoption or rejection.

Sponsors: City Council President (Office of the Comptroller)

Indexes: Accounts, Charter Amendment

Code sections:

Attachments: 1. 22-0242~1st Reader, 2. 22-0242 Comptroller, 3. 22-0242 Law, 4. cc22-0242 2nd Reader Amendments (RLO), 5. 22-0242~3rd Reader, 6. 22-0242 signed, 7. Completed Ordinance 22-0242

Table with 5 columns: Date, Ver., Action By, Action, Result. Rows include dates from 6/13/2022 to 8/15/2022 and actions like 'Signed by Mayor', 'Approved and Sent to the Mayor', 'Advanced to 3rd Reader on same day', 'Recommended Favorably with Amendment', 'Scheduled for a Public Hearing', 'Refer to Office of the Comptroller', 'Refer to Dept. of Finance', 'Refer to City Solicitor', 'Assigned', 'Introduced'.

Explanation: Capitals indicate matter added to existing law. [Brackets] indicate matter deleted from existing law.

* Warning: This is an unofficial, introductory copy of the bill. The official copy considered by the City Council is the first reader copy.

Introductory*
City of Baltimore
Council Bill
(Charter Amendment)

Introduced by: The Council President

At the request of: The Comptroller

A Resolution Entitled

A Resolution of the Mayor and City Council concerning
Charter Amendment - Accounts Payable

For the purpose of establishing the Department of Accounts Payable; making the Comptroller responsible for the Department; specifying that the Director shall be appointed by the Comptroller; establishing the powers and duties of the Department; conforming the duties of the Department of Finance; conforming certain related provisions; and submitting this amendment to the qualified voters of the City for adoption or rejection.

By proposing to amend

Article V - Comptroller
Section(s) 3
Baltimore City Charter
(1996 Edition)

By proposing to add

Article V - Comptroller
Section(s) 12, 13, 14, and 15
Baltimore City Charter
(1996 Edition)

By proposing to amend

Article VII - Executive Departments
Section(s) 10, 11, 12, and 17
Baltimore City Charter
(1996 Edition)

Section 1. Be it resolved by the Mayor and City Council of Baltimore, That the City Charter is proposed to be amended to read as follows:

Baltimore City Charter

Article V. Comptroller

§ 3. General duties.

The Comptroller shall:

- (a) serve as a member of the Board of Estimates;
- (b) serve as a member of the Board of Finance;
- (c) have such general supervision of the Department of Audits and the activities of the City Auditor as provided for in the Charter;
- (d) be responsible for the proper conduct, management and operation of the Department of Real Estate; and
- (e) subject to the approval of the Board of Estimates, and within the limits of the

appropriation therefor in the Ordinance of Estimates, obtain such insurance as may be necessary for the proper protection of the City or as may be required by applicable law, and shall, whenever it would be to the City's advantage, seek competitive bids for the insurance; [and]

(f) be responsible for the proper conduct, management and operation of the Department of Accounts Payable; and

(g) [(f)] perform such other duties, not inconsistent with the office, as prescribed by law.

§ 12. Department of Accounts Payable - Established.

(a) *In general.*

There shall be a Department of Accounts Payable, the head of which shall be the Director of the Department, who shall be appointed by the Comptroller.

(b) *Staff.*

The Director shall appoint such employees as may be provided in the Ordinance of Estimates.

§ 13. Department of Accounts Payable - General powers and duties.

Except as otherwise provided in Article VII, § 10 {"Department of Finance: Disbursements related to salary or compensation."}:

(1) the Department of Accounts Payable shall have general supervision and charge over all payments and disbursements made by the City; and

(2) no payment or disbursement may be made by the City without the approval of the Department.

§ 14. Department of Accounts Payable - Withdrawals; Signatures for checks.

(a) *Withdrawals.*

The Director shall approve the withdrawal of City moneys from their depositories.

(b) *Required signatures for checks.*

(1) *In general.*

Except as provided for in Article VII, § 12 {Department of Finance: Collections, deposits, withdrawals, etc.}, and unless otherwise provided by law, all checks of the City issued by or for the Department of Accounts Payable shall be signed by the Comptroller or Director and counter-signed by the Mayor.

(2) *Form of signature.*

Any signature on checks of the City may be manual or facsimile.

§ 15. Department of Accounts Payable - Reporting.

The Comptroller and the Director of the Department shall deliver all information related to the operation of

the Department to the Director of the Department of Finance, at the frequency and in the format required by the Director of Finance, to enable the Director of Finance to perform his or her duties as provided for in Article VII.

Article VII. Executive Departments

§ 10. Department of Finance: Disbursements related to salary or compensation.

The Department shall have general supervision and charge over all payments and disbursements made by the City and related to salary or compensation earned by municipal officers or employees of the City [made by the City] and no such payment or disbursement [shall] may be made by the City without the approval of the Department.

§ 11. Department of Finance: Accounting.

(a) *In general.*

- (1) The Department shall keep all general accounts of the City, prepare the City's financial statements, and maintain an adequate system of accounting that, at all times, reflects the actual financial condition of the City resulting from income accrued and liabilities incurred, property owned, and funded obligations, estimated revenue and authorized appropriations, cash received and disbursed, among other factors. The Department shall also maintain complete physical and cost records of all property owned by the City, including perpetual inventory records itemizing materials and supplies on hand.
- (2) The Comptroller shall provide the necessary information to the Director, at the frequency and in the format required by the Director, to enable the Director to perform the duties of the Department under this section.

(b) *Agency oversight.*

The Department shall supervise and direct the accounting and bookkeeping of all municipal agencies. After consulting with the City Auditor, the Director shall install, maintain and prescribe the accounts and financial records that municipal agencies must keep to assure proper accounting. The accounting methods that the Director prescribes and uses shall prevent, where possible, unnecessary and unlawful expenditures.

(c) *Submissions.*

On a monthly basis, the Director shall submit general operating statements to the Board of Estimates and the Board of Finance. At least once annually, the Director shall submit to both these boards financial statements that include total municipal income and expenses and the City's assets and liabilities.

§ 12. Department of Finance: Collections, deposits, withdrawals, etc.

(a) *In general.*

The Director shall receive, collect, and account for all moneys due the City and deposit these moneys in depositories selected by the Board of Finance.

(b) *Withdrawals.*

The Director shall approve the withdrawal of City moneys from [its] their depositories for the purpose of paying salaries or other compensation earned by municipal officers or employees of the City.

(c) *Required signatures for checks.*

(1) *In general.*

Unless otherwise provided by this Charter or City law, all checks of the City made by the City and related to salary or compensation earned by municipal officers or employees of the City shall be signed by the Director or Deputy Director, and counter-signed by the Mayor, [except payroll, pension, and similar checks, which shall bear the signatures of the Director or Deputy Director], and [of] by a person in the Department of Finance designated by the Director to sign as disbursing officer; such designation shall be made in writing by the Director and filed with all banks on which such checks are drawn.

(2) *Form of signature.*

Any signature on checks of the City may be manual or facsimile.

(d) *Local and state taxes.*

(1) *Collection of taxes.*

In addition to collecting all taxes and assessments levied or made by the City, the Director shall collect such State taxes and perform such other duties for the State as may be prescribed by law. The salary provided the Director in the Ordinance of Estimates shall include compensation for collecting State taxes and such other duties as the Director may perform for the State.

(2) *Tax bills.*

After the levy of the full rate property tax has been made, the Director shall prepare the tax bills and shall have them ready for payment by the taxpayers on the first day of the fiscal year for which the levy is made or as soon thereafter as is possible. To encourage the payment of taxes prior to the date on which they become in arrears, the Department shall allow such discounts upon payment prior to such date as may be provided by law.

(e) *{Repealed by Res. 00-010, ratified November 2000.}*

§ 17. Department of Finance: Purchasing.

(a) *Central purchasing system.*

The City shall have a centralized purchasing system, and the Department of Finance and all other municipal agencies shall cooperate fully to obtain the maximum benefits from this system.

(b) *Department to procure or approve procurement; Competitive bidding.*

(1) *Procurement.*

The Department shall procure, by purchase, lease or other acquisition, or shall approve the procurement of, all materials, supplies, and equipment, and all services, other than professional services, that municipal agencies use (“using agencies”).

(2) *Competitive bidding.*

The Department shall insure that competitive bidding is used, and competitive prices are obtained, in purchasing these materials, supplies, equipment and services, to the fullest practicable extent.

(c) *Standards; Rules and regulations*[; *Standards*].

(1) *Standards.*

Subject to the approval of the Board of Estimates, the Department shall adopt [rules and regulations] standards that prescribe when, and the manner and form in which, using agencies will submit estimates of their procurement needs, make requisitions, and enter into contracts.

(2) *Rules and regulations.*

In cooperation with the using agencies, the Department shall adopt [standards] rules and regulations for materials, supplies, equipment, and services required by the using agencies.

(d) *Responsibility for storing, distributing, etc.*

Unless special exception is made by resolution of the Board of Estimates, the Department shall be responsible for disposing of and reclaiming materials, supplies, and equipment purchased for municipal agencies.

(e) *Exceptions.*

(1) *Public works.*

Unless otherwise provided by the Board of Estimates, nothing in this section shall be construed to apply to public works done under contract, to records and briefs printed for the Department of Law, or to professional services.

(2) *Accounts payable.*

Matters of procurement relating to accounts payable shall be managed by the Department of Accounts Payable in accordance with Article V, § 13 {"Department of Accounts Payable - General powers and duties"}.

(f) *Board of Estimates to settle agency disputes.*

In the event of a disagreement between departments, the Board of Estimates shall determine whether a proposed procurement is for public works, materials, supplies, equipment, services or professional services.

Section 2. And be it further resolved, That this proposed amendment to the City Charter be submitted to the legal and qualified voters of Baltimore City, for adoption or rejection, in accordance with Article XI-A, § 5 of the Maryland Constitution, in the form specified by the City Solicitor.