RG54   Bureau of Accounting Operations (1832-present)

History

The duties of the present day Bureau of Accounting Operations were, until recently, handled by a variety of municipal agencies. The register (RG32), comptroller (RG43), auditor (RG6, RG61), and several temporary committees all at one time or another managed audits, disbursements, and other aspects of financial accounting. In 1964, a new municipal charter consolidated these responsibilities within the Bureau of Accounting Operations, which in turn was placed under the Department of Finance. Specifically, the bureau's duties have been to keep fixed asset records and inventories; prepare financial statements and reports; and maintain an accounting and bookkeeping system for all city agencies. This arrangement continues today.

Records Summary

This record group consists of an assortment of different records maintained by the bureau and predecessor agencies. Since the material came to the archives from the bureau, where it had been maintained since establishment of the office, it was decided to keep all the records together. Subjects treated include valuation of property and fixed assets; sewer and storm drain construction accounting; management of municipal funds, loans, and capital projects; and rental of conduit ducts. Record types are financial in nature and include ledgers, journals, accounts, inventories, and tabulations.

Series

1. Fixed Asset Records
   A. Valuations of Property. 1925-39. 2 cu. ft. (4 vols.).
      Arranged by Agency.

   B. Fixed Asset Record Revisions. 1927-63. 0.25 cu. ft. (1 vol.).
      Arranged alphabetically by agency.

   C. Consolidations. 1931-72. 1 cu. ft. (4 vols.).
      Arranged by agency.

2. Water Records
   A. Sanitary Sewers. 1906-34. 0.5 cu. ft. (7 vols.).
      Arranged by record type and chronologically thereunder.

   B. Storm Drains. 1832-1934. 1.5 cu. ft. (20 vols.).
      Arranged by type of record and thereunder by constructing agency.

   C. Baltimore County Water and Electric Company Valuation Data. 1919. 0.25 cu. ft. (1 vol.).
      Arranged by analytical category.