

HOUSE.....

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.....No. 3.

REPORT

OF THE

AUDITOR OF ACCOUNTS,

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1849.

BOSTON:

DUTTON AND WENTWORTH, STATE PRINTERS,

No. 37, Congress Street.

1850.

## Commonwealth of Massachusetts.

AUDITOR'S OFFICE, Boston, January 10, 1850.

*To the Honorable Senate and House of Representatives :*

By the fourth section of the Act of March 24, 1849, chap. 56, creating the office of Auditor of Accounts, it is required "that the Auditor shall annually, on or before the fifteenth day of January, exhibit to the Legislature a complete statement of the public property of the Commonwealth, its debts and obligations of every kind, its revenue and expenses during the preceding year, and the balance left in the treasury at the close of such year, explaining whether such balance resulted from an excess over current expenses, or otherwise."

Also, that "he shall submit at the same time an estimate of expenses for the current year, distinguishing those which are ordinary and current, from those which are extraordinary, together with an estimate of the income of the Commonwealth, and of all other means which he may be able to point out for the defraying of expenditures, and shall annex to the said statements or estimate, such representations or suggestions as he may deem necessary."

In compliance with the requirements above cited, I have the honor to present the following REPORT, which will embrace the whole of the year 1849, and thus furnish an unbroken series for the past twenty-five years, in connection with the reports from the treasury office during that period.

An account, in detail, showing the amount received and paid by Treasurer Bradbury, from January 15, 1849, when he entered upon the duties of his office, until the close of the year, will be presented hereafter.

That account will contain the amount received of, or paid to each particular person or corporation, and correspond in char-

acter to that which has heretofore been made by the treasurer, and examined by a committee of the Legislature.

In addition to the information required by the Act establishing the Auditor's Office, it has been suggested that a comparative statement of Receipts and Expenditures, for a series of years past, would be useful as a document for reference, in relation to the amount under any particular head, and contribute to economy of time to be spent in furnishing information hereafter.

I have accordingly prepared a table, which will be found appended to this report, containing a statement for each year since 1830.

In determining the true sum belonging to some accounts, it has been found necessary to dissect and differently arrange many others, and this will explain why there is so great discrepancy between this and the treasury reports, not only for the year 1849, but for all those preceding.

In future, it is expected that both offices will adopt the more extended classification of accounts, recognized in the table, and thus enable it to be continued, so far as it is found expedient to do so, with perfect facility.

It will be seen that there has been an attempt to divide the ordinary expenditures of the Commonwealth into different classes, in order that not only the same particular branch can be compared one year with another, but likewise the same class.

The first will embrace what may be considered as the legitimate expenses of administering the government, viz.: for the pay of the Council, Legislature, Salaries, &c., averaging, for the first ten years, about \$236,000 per annum, and for the last nine years, only \$186,000.

The second class shows the amount paid for scientific and educational purposes, amounting, for the first term, to \$168,330, and for the second, to \$120,190; being, for nineteen years, about \$288,500.

The third class embraces objects of a charitable nature, including State Paupers, and amounts to \$857,500 for the first term, and \$860,884 for the second.

The fourth division includes the cost of criminal prosecutions, the amount paid to militia, cost of State Prison, State Reform School, &c., amounting, for nineteen years, to about \$1,579,000, or more than \$83,000 per annum, for the whole time.

The last division, on account of ordinary expenditures, is for the payment of interest on temporary loans, railroad loans, railroad scrip, &c., amounting to about \$659,000, exclusive of railroad stock paid for.

The total sum paid from ordinary revenue, for the ten years from 1831 to 1840, inclusive, is,	\$4,260,500
And for nine years following,	3,972,400

Total,	8,232,900
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The amount paid for all other purposes, including stocks purchased, and loans repaid, is about	10,197,100
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Making, for nineteen years.	<u>\$18,430,000</u>
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#### GENERAL STATEMENT FOR JANUARY 1, 1850.

1. The total resources of the Commonwealth, including all its property, both productive and unproductive, excepting the Western Railroad Loan Sinking Fund, in trust, say, \$10,728,217 52
  2. All the debts and liabilities of the Commonwealth, including Scrip loaned to sundry Railroad Corporations, say 6,135,064 06
- |   |                     |
|---|---------------------|
| Excess of resources, including \$1,315,100 unproductive property (See page 33), | <u>4,593,153 46</u> |
|---|---------------------|
3. The total amount paid into the Treasury for the year 1849, 1,078,340 85  
of which there was, for ordinary revenue, \$490,903 71.
  4. The whole sum paid out of the Treasury for the year 1849, 1,057,406 93  
of which there was, for ordinary expenses, \$541,804 23.
  5. An estimate of receipts for the year 1850, on account of ordinary revenue, 463,500 00
  6. An estimate of expenditures for the same time, 491,941 66

Particulars in relation to the above, will be found in the succeeding pages, by reference to the Index.

## RESOURCES OF THE COMMONWEALTH.

Notes for lands in Maine, . . . \$	324,801 43	
Notes and Mortgages in various Funds, . . .	359,302 15	
Notes of Banks in Boston, due in 1851, . . .	205,000 00	
Boston and Portland Railroad Scrip, . . .	50,000 00	
Eastern Railroad Scrip, . . .	20,000 00	
Western Railroad Scrip, . . .	300,000 00	
State Reform School Scrip, . . .	25,000 00	
Loans, (temporary) for 1849, held by Stock Sinking Fund, . . .	20,000 00	
Western Railroad Stock, . . .	1,176,400 00	
Cash on hand, Jan. 1, 1850, . . .	58,558 38	
		\$2,539,061 96
Interest of the Commonwealth in the Western Railroad Loan Sinking Fund, say \$10 50 per share, . . .	123,500 00	
Claim of Massachusetts on the general government, on account of militia services in the last war, . . .	181,000 00	
<i>Lands in Maine.</i>		
About 2,000,000 acres unsold, . . .	1,500,000 00	
The proceeds of the above, when sold, go one-half to the Massachusetts School Fund, and one-half to the Western Railroad Stock Sinking Fund, until they each amount to one million of dollars.		
State Reform School Fund, in the hands of the trustees, . . .	20,000 00	
		1,824,500 00
Total,		\$4,363,561 96

Real Estate, &c., from which no income is derived, . . .	\$1,315,100 00
Bonds and Mortgages of Railroad Corporations, taken to secure the payment of scrip loaned them, . . .	5,049,555 56
	<u>\$10,728,217 52</u>

Western Railroad Loan Sinking Fund, held in trust by the Commonwealth, . . . \$541,841 00

An analysis of the above statement will be found in the following pages. See Index.

## LIABILITIES OF THE COMMONWEALTH.

*Warrants and Rolls unpaid in the Treasury*

Office, viz.:

Warrant of 1848, No. 235, . . .	\$45 00
Warrants of 1849, Nos. 160 and 173, . . .	52 50
Militia Roll, 1849, . . .	36 00
Interest on Western R. R. Scrip, due July 15, 1845, not called for, . . .	375 00
	<u>\$508 50</u>

*Temporary Loans.*

Amount borrowed to supply the deficit in the revenue for 1848 and 1849, . . .	65,000 00
	<u>\$65,508 50</u>

*State Reform School Scrip.*

Amount issued, as per Act of May 2, 1849, chap. 214, due in 1857, . . .	25,000 00
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*Western Railroad Scrip, due in 1857.*

Amount issued as per Act of April 15, 1837, to pay for Western Railroad Stock, . . .	995,000 00
	<u>\$1,020,000 00</u>

Total debt of the Commonwealth on its own account, exclusive of sums due on old warrants and rolls, all of which are prior to 1837, amounting to about \$2,000, not likely to be demanded, . . . . .

\$1,085,508 50

It will be seen that the amount due from the Commonwealth, at the close of the year, on account of ordinary revenue, was but . . . . . \$508 50 and even this small sum would have been paid, if any reasonable exertion could have prevailed upon the claimants to call for their money.

*Railroad Scrip loaned to sundry corporations, the payment of which is secured by mortgages on their several roads, viz :*

Western R. R., due Apr. 1, 1868,	£135,000
do " Oct. 1, 1868,	337,500
do " Oct. 1, 1869,	90,000
do " Apr. 1, 1870,	180,000
do " Apr. 1, 1871,	157,400

£899,900

\$3,999,555 56

To this sum should properly be added about \$300,000, for the difference between the pound sterling, at \$4 44, at which the scrip was issued, and at \$4 80, at which it must be paid.

Eastern R. R. due July 1, 1857,	\$100,000 00
do " Sept. 1, 1858,	100,000 00
do " Apr. 1, 1859,	300,000 00

500,000 00

Norwich and Worcester Railroad, due July 1, 1857,	400,000 00
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Andover and Haverhill, Railroad, due Aug. 1, 1857,	100,000 00
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Boston and Portland Railroad, due Aug. 1, 1859,	50,000 00
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\$5,049,555 56

The two last named sums are payable by the Boston and Maine Railroad.

All the above scrip, except the Western, is payable in twenty years from its date, at the Treasury Office.

The Western in thirty years, at London.

#### RECEIPTS FOR THE YEAR 1849.

A particular account of receipts into the treasury, for the year 1849, as stated generally on a preceding page.

#### No.

1. Auction Tax,	\$ 38,579 94
2. Bank Tax,	338,264 55
4. Alien Passengers,	10,306 08
6. Hawkers' and Pedlers' Licenses,	1,842 00
8. Attorney for Suffolk Co.,	11,217 84
10. Alien Estates, balance paid in,	1,678 90
11. Interest on Deposits,	461 66
Interest on State Reform School Scrip, sold,	173 61
12. Lands in Maine,	995 83
Repairs of State House, articles sold,	97 30
20. State Maps sold,	93 00
22. Rolls of Accounts, over-allowed and repaid,	19 00
23. Legislature, over allowed and repaid,	24 00
19. Western R. R. Dividends,	87,136 00
26. Miscellaneous,	14 00

Total, on account of ordinary revenue, \$490,903 71

32. Railroad Stock, balance of new, sold,	\$13,400 00
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State Reform School Scrip, sold per Act May 2, 1849,	25,000 00
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38,400 00

29. Temporary Loans; amount borrowed per Resolve Feb. 23, 1849,	291,250 00
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Amount received on account of Massachusetts  
School and other Funds, as detailed on the  
page next following the payments for the  
year, . . . . . \$ 252,588 47

Total Receipts, . . . . . \$1,073,142 18

Cash on hand, Jan. 1, 1849, on account of the  
above funds, . . . . . \$31,468 49

Cash on hand, on account of or-  
dinary revenue, . . \$6,155 97

Amount due from Charles River and Warren Bridge Fund, for sums advanced, (since received,) . . . . .	5,198 67	11,354 64	42,823 13
			<u>\$1,115,965 31</u>

## EXPENDITURES FOR THE YEAR 1849.

A particular account of the payments from ordinary revenue,  
for 1849, followed by a statement of the amount received and  
paid on account of the Massachusetts School Fund, &c.

No.		
1.	Council, . . . . .	\$ 3,779 00
2.	Legislature, . . . . .	81,146 50
3.	Salaries, . . . . .	72,157 69
4.	Fuel and Lights for the State House, . . . . .	1,071 08
5.	Repairs of the State House, . . . . .	5,469 70
6.	Furniture for do . . . . .	1,265 40
7.	Stationery for do . . . . .	2,135 26
9.	Newspapers and Advertising, . . . . .	3,537 80
10.	State Printing, . . . . .	16,717 50
11.	Postage, . . . . .	564 31
12.	Index and Journals of the Sen- ate and House, . . . . .	790 00
13.	Sheriff's Accounts, . . . . .	1,286 86
15.	Sergeant at Arms, Contingent Fund, . . . . .	1,000 00

16.	International Exchanges, . . . . .	\$ 927 19	
19.	Documents in France, copied, . . . . .	1,000 00	
20.	do London, do . . . . .	601 88	
23.	Commissioners for various pur- poses, . . . . .	4,213 20	
24.	Legal Counsel, . . . . .	500 00	
26.	Assessors' Accounts for 1845, . . . . .	6 25	
28.	Miscellaneous Rolls, . . . . .	378 88	
29.	do Warrants, . . . . .	2,220 61	
30.	Term Reports, . . . . .	962 50	
31.	Weights and Measures, . . . . .	29,395 00	
37.	Annuity to Harvard College, . . . . .	666 66	
	Lands in Maine; amount re- funded, Jos. Kingman, . . . . .	789 68	
			\$232,582 95
40.	State Map and Survey, . . . . .	92 00	
42.	Agricultural Societies, . . . . .	6,242 00	
48.	American Institute of Instruc- tion, . . . . .	300 00	
			6,634 00
53.	Asylum for the Blind, . . . . .	9,000 00	
	School for Idiots, . . . . .	2,500 00	
54.	Asylum for Deaf and Dumb, . . . . .	8,155 08	
55.	Eye and Ear Infirmary, . . . . .	7,000 00	
56.	State Lunatic Hospital, . . . . .	8,500 00	
	" " " Expen- ses of, . . . . .	3,106 34	
57.	Martha Johonnot Annuities, . . . . .	2,468 06	
58.	State Paupers, . . . . .	91,867 23	
59.	Coroners' Inquests, . . . . .	1,170 83	
60.	Indians, on account of, . . . . .	378 00	
61.	Pensioners, . . . . .	1,387 17	
64.	Life Boats and Preservers, . . . . .	2,500 00	
			138,032 71
65.	Adjutant and Quarter Master General's Department, . . . . .	5,500 00	
66.	Militia Bounty, . . . . .	19,713 00	
67.	Military Accounts, . . . . .	1,386 55	
69.	County Treasurers, . . . . .	63,358 60	
70.	Arrest of Fugitives from Jus- tice, . . . . .	320 87	

71. State Reform School, .	\$5,648 94
72. Agent for Disch'd Convicts, .	600 00
73. Prevention of Counterfeiting, .	1,489 15
74. State Prison, .	4,200 00

\$102,217 11

77. Interest on Temporary Loans, .	\$5,881 38
79. do Railroad do .	6,306 08
80. do Railroad Scrip for \$995,000 00, .	50,150 00

62,337 46

Total, ordinary expenditures, including \$29,395 00 on account of Weights and Measures, .

541,804 23

88. Temp. Loans for 1847, repaid, \$15,000 00	
do do 1848, do 10,000 00	
do do 1849, do 226,250 00	

251,250 00

89. Railroad Loans, balance of note for new stock, .	9,800 00
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71. State Reform School, per Act of May 2, 1849, .	25,000 00
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Massachusetts School and other Funds, as per next page, .	229,552 70
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Cash on hand, on account of the above funds, Jan. 1, 1850, .	\$54,504 26
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Cash on hand, on account of ordinary revenue, Jan. 1, 1850, .	4,054 12
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58,558 38  
\$1,115,965 31

Deficiency of revenue for 1848 and '49, being the amount of temporary loan unpaid, .

\$65,000 00

Less cash on hand, on account of ordinary revenue, as above, .	4,054 12
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Actual deficit, .

\$60,945 88

## MASSACHUSETTS SCHOOL AND OTHER FUNDS.

A Detailed Statement of the Amount received and paid on account of the Massachusetts School and other Funds, including also the Amount for Interest on Railroad Scrip loaned.

No.		On hand, Jan- uary 1, 1849.	Received in 1849.	Paid in 1849.	On hand, Jan- uary 1, 1850.
91.	Mass. School Fund,	\$439 48	\$49,626 75	\$33,626 75	\$16,695 70
92.	Interest on do, for 1847,	836 10	-	836 10	-
	" " 1848,	17,746 04	16,439 86	33,949 90	236 00
	" " 1849,	-	18,787 51	92 33	18,695 18
93.	" " Ind'ns,	-	150 00	150 00	-
99.	Charles River and War- ren Bridge Fund,	-	13,653 03	10,798 67	2,854 36
95.	Western Railroad Stock Sinking Fund,	596 53	61,175 10	58,573 61	3,198 02
96.	Western Railroad Loan Sinking Fund,	-	40,000 00	40,000 00	-
100.	Andover & Hav'll R. R.	1,350 00	5,000 00	4,800 00	1,550 00
101.	Boston & Portland do	-	2,500 00	2,500 00	-
102.	Eastern do	250 00	25,000 00	24,575 00	675 00
103.	Norwich & Worc. do	10,250 34	20,000 00	19,650 34	10,600 00
		31,468 49	252,588 47	229,552 70	54,504 26

Total amount of Warrants drawn by the Governor and Council, since January 1, 1849, including also the amount unpaid at that date, . \$562,217 26  
Less for Warrants cancelled, . 525 00

Balance, . \$561,692 26

Amount of the above, on account of ordinary revenue, . \$502,483 27  
Add for interest and annuities falling due, . 65,180 52

\$567,663 79

Amount paid, including State Reform School, Balance, Jan. 1, 1850, including \$351 06, not to be paid, .

566,804 23

\$859 56

## AUDITOR'S REPORT.

[Jan.

Warrants on account of various funds, . . . . .	\$ 59,208 99	
Stocks purchased, money loaned, &c., . . . . .	120,063 09	\$179,272 08
Amount paid to December 31, 1849, . . . . .		178,024 96
Amount unpaid, January 1, 1850, . . . . .		<u>\$1,247 12</u>
Interest on Railroad Scrip, falling due, . . . . .		\$54,350 34
Amount paid to December 31, 1849, . . . . .		51,525 34
Interest unpaid, . . . . .		<u>\$2,825 00</u>
Brought down as above, deducting \$351 06, . . . . .		1,655 62
Unpaid on all accounts, . . . . .		<u><u>\$4,480 62</u></u>

## ESTIMATE OF RECEIPTS AND EXPENDITURES FOR 1850.

*Receipts.*

Auction Tax, . . . . .	\$ 25,000 00	
Bank Tax, . . . . .	350,000 00	
Attorney for Suffolk County, . . . . .	5,000 00	
Hawkers and Pedlers' Licenses, . . . . .	2,000 00	
Western Railroad Dividends, . . . . .	80,000 00	
Interest on deposits, &c., . . . . .	1,500 00	\$463,500 00
Cash on hand, Jan. 1, 1850, . . . . .		4,054 12
Total amount available, . . . . .		<u><u>\$467,554 12</u></u>

*Expenditures.*

Councillors, . . . . .	\$ 3,700 00	
Legislature, . . . . .	80,000 00	
Salaries, . . . . .	73,000 00	
Fuel and Lights for State House, . . . . .	1,200 00	
Repairs and Furniture for do, . . . . .	5,000 00	
Stationery, \$2,000; Newspapers, \$3,500, . . . . .	5,500 00	
Printing, \$15,000; Library, \$600, . . . . .	15,600 00	
Postage, \$500; Sheriff's Accounts, \$1,000, . . . . .	1,500 00	

1850.]

HOUSE—No. 3.

Contingent Fund of the Sergeant at Arms, . . . . .	1,000 00	
International Exchanges, . . . . .	900 00	
Commissioners for various purposes, . . . . .	2,000 00	
Term Reports, . . . . .	1,925 00	
Annuity to Harvard College, . . . . .	666 66	
Miscellaneous Rolls and Warrants, . . . . .	2,000 00	
Agricultural Societies, . . . . .	7,000 00	\$200,991 66
Asylum for the Blind, \$9,000 00		
Workshops for do, . . . . .	5,000 00	\$14,000 00
Asylum for Deaf and Dumb, . . . . .	8,500 00	
Eye and Ear Infirmary, . . . . .	7,000 00	
State Lunatic Hospital, . . . . .	3,200 00	
Martha Johonnot's Annuities, . . . . .	2,400 00	
* State Paupers, . . . . .	100,000 00	
Coroner's Inquests, \$1,000; Pensioners, \$1,000, . . . . .	2,000 00	
Indians, . . . . .	500 00	137,600 00
Adj't and Quarter Master General's Department, . . . . .	3,000 00	
† Militia Bounty, \$18,000; Military Accounts, \$1,000, . . . . .	19,000 00	
County Treasurers, for criminal costs, . . . . .	60,000 00	
Arrest of Fugitives from Justice, . . . . .	500 00	
State Reform School, . . . . .	15,000 00	
Agent for Discharged Convicts, . . . . .	600 00	
Prevention of Counterfeiting, . . . . .	1,000 00	99,100 00
Interest on Temporary Loans, . . . . .	\$ 3,000 00	
Interest on Western R. R. Scrip, . . . . .	50,000 00	
Interest on State Reform School Scrip, . . . . .	1,250 00	54,250 00
Total Expenditures, . . . . .		<u><u>\$491,941 66</u></u>

\* Add \$10,000. † Add 4,513 50. Since ascertained.



It will be seen that the expenditures exceed the revenue by the sum of . \$24,387 54  
 Add deficit for 1848 and 1849. . 65,000 00  
 Also, amount of State Reform School Loan, due in 1857, . 25,000 00

Deficit for three years, \$114,387 54

There was paid, in 1848 and '49, for the State Reform School, including the amount of loan, as above, about, . \$85,000 00

Add for 1850, estimated, . 15,000 00  
\$100,000 00

There has also been paid, for weights, measures, and balances, for counties, cities, and towns, . 50,295 00

Making in all, . \$150,295 00

The payments above named, although extraordinary in their character, would not have been seriously felt by the treasury, but for a diminution of the revenue, which has unfortunately occurred at the same time.

The auction tax, which was over \$50,000 in 1848, amounted to only \$38,500 for 1849; and this diminution was altogether on sales made during the term ending June 1, 1849, only one week of which was under the law of that year, which reduced the amount of duty to be paid.

The reduction in the amount of tax paid was, then, not caused by the new law, but rather by the want of it; as it appears that the sale of goods at auction, in this State, has been sensibly affected by the difference between the amount of duty levied here, and in an adjoining State, on certain descriptions, and thus changed the course of trade.

The difference between the amount received in 1849, and that estimated for 1850, will probably be balanced by an increase in the bank tax.

The amount received from alien passengers, in 1849, was

about \$10,000, against \$37,000 estimated near the commencement of the year.

A further sum of about \$13,000 is now deposited in the Merchants Bank, waiting the termination of a suit instituted against the Alien Passenger Superintendent, by the parties of whom he received the money, in behalf of the Commonwealth.

The amount of dividends on Western Railroad Stock, is reduced from \$94,112, in 1848, to \$80,000, by the sale of new stock to the Massachusetts School Fund, and Western Railroad Stock Sinking Fund.

The amount paid by hawkers and pedlers, for the last half of the year 1846, was \$4,263, and for 1847, \$4,493. In 1849, it was only \$1,842; showing that the law, requiring payment for licenses, must be in some way evaded.

The amount paid by Samuel D. Parker, Esq., Attorney for Suffolk, on account of forfeited recognizances, received during the year, was over \$11,000,—exceeding the whole amount paid that county for costs of criminal prosecutions.

This sum is much above the average, and cannot be depended upon hereafter.

The estimate for 1850, is \$5000; making, in the aggregate, a reduction from last year, of about \$23,000.

The expenditures for 1850, are stated at \$491,900, being about \$50,000 less for 1849.

The reduction is on account of Weights and Measures, State Lunatic Hospital, State Prison, Interest, &c.

The charge for support of State Paupers will probably exceed that for 1849, by \$10,000; making at least \$100,000.

This sum may be reduced, by the examination which is to be made of the accounts; but to what extent, cannot yet be determined.

It has, however, been ascertained that, in some cases, a charge has been made for persons, whose names are included in bonds taken by the superintendent, for their support.

This branch of expenditure is constantly and rapidly increasing in amount; and unless some means can be devised, by which the Commonwealth can be at least partially reimbursed, it will become absolutely necessary to create a new source of revenue expressly to meet it.

The cost of criminal prosecutions is another item, which has more than doubled since 1842, and now amounts to nearly as much as in 1840, when the Commonwealth paid the whole cost, instead of two-thirds, as at present.

The county of Middlesex, alone, has received over \$17,000 for the past year; much of which was undoubtedly on account of our foreign population, who appear to require more than their fair proportion of care, both in the courts and the alms-house, where they constitute at least three-fourths of the whole number.

There are other items of expense, constantly pressing for larger and larger appropriations; particularly those of a charitable or scientific character, and which are not directly connected with the cost of administering the government.

In fact, it will be seen, that this last class of expenditures, numbered in the Appendix from 1 to 37, does not amount to so much, upon an average, from 1841 to the present time, as for ten years previous; owing, in part at least, to the lessened cost of legislation.

It is apparent, from what has been stated, that the deficit in the revenue, at the close of the year, will not vary much from \$90,000; to say nothing of the \$25,000, due in 1857, for the State Reform School Loan.

This sum will be rather increased than otherwise, under existing laws; as there is no probability that the revenue can be essentially augmented, from any of the ordinary sources, in proportion to the increase of expenditures.

It must also be taken into account, that not much time will elapse before the Charles River Bridge will require rebuilding, at an expense which the fund will be certainly inadequate to meet, as it is now but about \$21,000, and will soon be exhausted in making repairs; and then both the bridges will become a charge upon the Commonwealth, unless the tolls are imposed anew.

It should also be borne in mind, that the law creating the Western Railroad Stock Sinking Fund, provides that the dividends on the stock shall, after paying interest, go to the fund.

In three years from this time, unless the fund amounts to as much as the debt, or the law is modified, there will be \$30,000 per annum taken from the revenue, and added thereto, until it attains its limit.

All these contingencies are to be provided for; and unless the Legislature should deem it expedient to make some modification of the laws relating to the importation of foreign paupers, or their support after they arrive, I would respectfully suggest, that some plan should be adopted, by which that portion of the public lands which is now pledged to the Sinking Fund, should be released at an earlier day than was contemplated originally, and thus furnish the means, if need be, for the support of foreign poor, and for other objects above named.

It will be seen, that the Sinking Fund now amounts to nearly \$600,000, not including interest due on land notes, which is at least \$30,000, besides interest accrued on notes and stocks, equal to half as much more.

The fund, I make to be worth now more than \$630,000, and have no doubt that it will reach \$700,000 before another year. This sum is \$5,000 larger than the amount of all the scrip now in the hands of the public; and the holders certainly could not object, if the growth of the fund should cease at that point.

The remaining \$300,000 of the scrip is in the School Fund, and Sinking Fund, and could all be safely taken by the former; as at present it appears to be conceded that the Commonwealth is not only abundantly able, but willing, to pay its debts.

This course, if thought expedient, would soon give to the revenue a sum equal to the income of \$700,000, in addition to what might be received from half the lands, and thus furnish the means (which have been so unexpectedly, not to say unjustly, withdrawn,) to continue the payments, heretofore so liberally made, for charitable and scientific objects.

The same end might be accomplished, to a certain extent, by disposing of a portion of the 10,000 shares of the Western Railroad Stock, to the School Fund, at a price which would make it equal to a 6 per cent. investment; and thus raise the money, to purchase and cancel the scrip, in advance, and, in that way, stop the interest on so much of it at five per cent.

The first mode, however, appears the most desirable, as it will enable the Commonwealth to hold the original 10,000 shares, and finally, to receive a clear income from them, which now amounts to \$80,000 per annum, less the interest on the debt, which is \$49,750.

It will be seen, therefore, that although the Commonwealth is

for the moment, in a false position in relation to its financial affairs, there need be no apprehension as to the final result; and the following account of its property will abundantly prove, that there are ample means at hand, to meet all contingencies, even without resort to increased taxation. In fact, it may reasonably be expected that, within three years, provided the expenditures can be kept down to the amount of revenue received, there will be, in the treasury, a School Fund, amounting to one million of dollars; 10,000 shares of W. R. R. Stock, worth more than another million; besides the lands in Maine, unsold, equal to another million still; making three millions of dollars, remaining, after the discharge of all the debts of the Commonwealth on its own account, and the payment, within the last nineteen years, of more than \$2,600,000, for educational, scientific, and charitable objects, not directly connected with the administration of the government.

It is not unlikely, that the shares in the Western Railroad Corporation may be doubled in value during the next twenty years, solely by the increase of the Loan Sinking Funds, which will add at least another million; but this is, to a considerable degree, prospective, and only suggested to show, if it were necessary, the wisdom and foresight of those who originally advocated the connection of the Commonwealth with the great work, which is likely to produce such beneficial results.

#### PROPERTY OF THE COMMONWEALTH, IN DETAIL.

The following is a particular account of all the property of the Commonwealth, both productive and unproductive, and also of all the funds in which the Commonwealth is interested, as stated generally on a former page.

#### *Ordinary Revenue.*

WESTERN RAILROAD STOCK.—10,000 shares, originally subscribed for by the Commonwealth, as per Act of April 4, 1836, chap. 131, cost, . . . . \$1,000,000 00  
In addition to the cost of the shares, there has been paid, for interest on the scrip issued as per Act of April 15, 1837, including the amount due on the 15th inst., \$434,500; and for interest on loans made in anticipation of

1850.]

the sale of the scrip, a further  
sum of \$52,518 98, making . \$487,018 98  
The dividends to Jan. 1, 1850,  
including the amount received  
on new stock, since sold, are . 403,012 00  
Excess of interest, . \$ 84,006 98

This sum will be cancelled, by excess of dividends over interest on scrip for the next three years; when, unless some change is made in the law, the difference, whatever it is, will go to the Stock Sinking Fund, and thus take from the revenue what is now worth \$30,000 per annum.

It is apparent from the above statement, that the Commonwealth has thus far received no income from the Western Railroad Stock originally purchased; and, further, that none can be received, until the Sinking Fund has attained its limit, or the scrip due in 1857, is redeemed.

With regard to the purchase of new stock, the case is different; and financially speaking, it would have been sound policy to purchase stock as fast as it was issued, so long as the Commonwealth could add from \$10,000 to \$20,000 per annum to its revenue, without risk, and secure its fair proportion of the Loan Sinking Fund, which is now worth about \$10 50 per share, and rapidly increasing.

NOTES FOR LANDS IN MAINE, unsold, per Resolve of April 13, 1847.—Amount received in 1847, and not yet paid, \$3,516; one-half to ordinary revenue, as per Rev. Stat. chap 11, sec. 13, At the commencement of the year 1849, there were, in the Treasury Office, ten shares of stock in the South Boston Association, which were taken as security for the payment of an

\$1,758 00

execution on an old Eastern Land Note, in 1808; one-half of which, estimated at \$1,500, belonged, with the above notes, to ordinary revenue. During the year, the heirs of the person to whom they originally belonged, have come forward, as authorized by Resolve of Feb. 24, 1820, and redeemed the shares, by the payment of \$1,991 66,—being the balance found due, after deducting dividends, to Nov. 23, 1849.

MASSACHUSETTS CLAIM.—Although this item appears to have been lost sight of, for some years, and might, perhaps, be considered rather unproductive than otherwise, it has been placed here, under a strong impression that the claim is a just one, and will be ultimately paid.

By reference to Senate Document, (1839,) No. 68, it appears that the amount admitted by the Secretary of War, to be due to Massachusetts, in 1837, was \$272,000, of which sum one third belongs to Maine, leaving about . \$181,000 00

LANDS IN MAINE.—The amount remaining unsold, does not vary much from 2,000,000 of acres; and it is estimated that the price, in future, may be as much as heretofore, say about 75 cents, or . 1,500,000 00

Of this sum there may be \$500,000 required for the School Fund, and for educational objects, leaving for the Stock Sinking Fund, and other purposes, \$1,000,000 more.

Amount of notes and cash received for land and timber, in 1849, is \$101,439 18.

WESTERN RAILROAD STOCK SINKING FUND.—This fund, though created, like the other funds, for a specific purpose, and therefore not available for revenue, is an offset to an equal amount of Western Railroad Scrip, and thus lessens the

debt of the Commonwealth so much. The fund was established by Act of April 15, 1837, to secure the redemption of scrip, issued to pay for Western Railroad Stock, at a time when it was uncertain whether the stock would ever pay for itself, and consists of the proceeds of one-half the sales of lands in Maine, since that date, with the accumulating interest. It now amounts to \$593,365 52 and is made up as follows, viz:—

Notes for lands in Maine, including	\$12,697 34,	received for half a township, of which the remainder was granted to
the Wesleyan Academy,	\$166,991 39	
Notes and Mortgages at 6 per cent.	173,500 00	
Western R. R. Stock, 8 per cent.	94,300 00	
do do Scrip, 5 per cent.	110,000 00	
Loans of 1849, to ordinary revenue,	20,000 00	
State Reform School Scrip, 5 per cent.,	25,000 00	
Cash on hand, Jan. 1. 1850,	3,574 13	
		\$593,365 52

Interest and dividends accrued on notes and stock, . \$15,761 50  
Of this sum, about \$3,000 is overdue.

Interest on Land Notes, estimated, 30,000 00  
\$45,761 50

WESTERN RAILROAD LOAN SINKING FUND.—The Commonwealth has an interest in this fund, in proportion to its shares in the capital stock, of which there are now 51,500; the Commonwealth holding 11,764, or 5,402 less than the number which it was entitled to take of new stock which has been issued.

The fund, with interest accrued, amounts to



near \$549,000, or more than \$10 50 per share; say, . . . . .	\$123,500 00
This does not include the Albany Sinking Fund, which is about one-half as much more; equal, in all, to \$16 per share. ( <i>See note, page 37.</i> )	
Cash on hand, Jan. 1, 1850, . . . . .	4,054 12
Total, . . . . .	\$3,403,677 64
From this sum, deduct the debt of the Commonwealth, on its own account, . . . . .	1,085,508 50
Balance, . . . . .	\$2,318,169 14
To which add the State Reform School Fund, . . . . .	20,000 00

This fund, one-half of which was a donation from Hon. Theodore Lyman, is to be augmented by a further sum of \$50,000, left by his will, making \$70,000; which, although not in the hands of the Treasurer of the Commonwealth, nor available for general purposes, is still a saving to the revenue, of whatever income may be derived from it, so long as it goes for the support of the State Reform School. It is, therefore, in one sense, productive property, and as such, appears upon, the Auditor's books.

#### FUNDED PROPERTY OF THE COMMONWEALTH, IN DETAIL.

**MASSACHUSETTS SCHOOL FUND.**—This fund was established by Act of 1834, chap. 169, which provided, that all moneys and stocks in the treasury, on the first day of January, 1835, derived from the sale of lands in Maine, and from the claim of the Commonwealth on the general government, together with one-half of all sales of lands thereafter, should constitute a fund for the encouragement of common schools.

On that day, there were on hand notes of certain banks in Boston, taken for money loaned from the sum received from the general government in 1831, amounting to \$281,000, on interest, at 5 per cent., and due in 1851.

There was also, in land notes, \$186,443 44; which, however, were not accounted any part of the fund, until converted into cash.

It was therefore considered at that date, to be \$281,000, and has increased to \$904,340 74, including notes for lands, besides making large annual payments, for some years, from the principal, and a distribution of all the interest received on investments, among the Common Schools.

The interest on the Land Notes is added to the principal of the fund, as fast as received; and would, probably, if all paid, bring it up to \$935,000.

The property belonging to the fund is as follows viz. :—

Notes for Lands in Maine, and interest, . . . . .	\$176,052 04
Notes and Mortgages, at 6 per cent., . . . . .	\$144,493 00
Notes and Mortgages, at 5 per cent., . . . . .	20,000 00
Notes of Banks in Boston, 5 per cent., . . . . .	205,000 00
Boston and Portland R. R. Scrip, 5 per cent., . . . . .	50,000 00
Eastern R. R. Scrip, 5 per cent., . . . . .	20,000 00
Western do do 5 per cent., . . . . .	190,000 00
do do Stock, 8 per cent., . . . . .	82,100 00
Cash on hand, Jan. 1, 1850, 3 per cent., . . . . .	16,695 70
	728,288 70
	<u>\$904,340 74</u>

The interest on the amount invested will be about \$40,000, for the present year.

**SCHOOL FUND FOR INDIANS.**—By act of March 21, 1837, in relation to the surplus revenue, it is provided that \$2,500 shall be set apart, for support of schools among certain tribes of Indians.

The whole sum is loaned on Mortgage, . . . . . 2,500 00  
Interest accrued, \$112 50.

**CHARLES RIVER AND WARREN BRIDGE FUND.**—By Act of March 17, 1841, chap. 88, it is provided, that the tolls to be collected on the



Charles River and Warren Bridges, shall, after redeeming the scrip issued to pay for Charles River Bridge, (\$25,000,) together with the cost of repairs, (\$10,000,) go to constitute a fund of \$50,000, for support of both the bridges. The term of time for receiving toll, in no case to exceed two years.

On the first day of January, 1847, after the settlement with the Phoenix Bank, the fund amounted to \$31,557 38.

Since that date, it has been reduced to \$21,663 51, by excess of expenses over income, and will soon be entirely exhausted.

It consists of Notes and Mortgages, \$18,809 15  
Cash on hand, . . . 2,854 36

\$21,663 51

INTEREST ON SCHOOL FUND, FOR 1849.—Interest on Notes and Stocks, belonging to the Massachusetts School Fund, (excepting land notes,) since June 1, 1849, up to which date the last apportionment was made, . . .

18,695 18

The above sum, together with what may be received up to June 1, 1850, will then be apportioned, and paid out on the 10th of July following.

Interest and dividends already accrued, . . . \$24,074 20

Less about \$2,000, not collectable.

Total funds of the Commonwealth, . . . \$947,199 43

In relation to the Massachusetts School Fund, Charles River and Warren Bridge Fund, and the Western Railroad Stock Sinking Fund, it should be stated, that the notes, secured by mortgage, of which they all in part consist, have, many of them, matured, and others are constantly falling due; having been, to a considerable extent, taken in 1843, 1844, and 1845.

- There is now overdue as follows, viz. :—

In the Massachusetts School Fund, . . . \$54,500 00  
Charles River and Warren Bridge Fund, . . . 16,309 00  
Western Railroad Stock Sinking Fund, . . . 77,473 00

In addition to the principal, there is at least \$8,000 interest overdue; about \$2,000 of which will be lost, as the property has been taken possession of, and sold for less than the original loan and expenses.

This is an extreme case, and there is no probability of another like it, as far as can be judged at present.

Still, there are many notes on which it is difficult to collect interest; to say nothing of the impossibility of enforcing the payment of the principal, without taking possession of the property, and subjecting the Commonwealth to the trouble and risk of its management.

The difficulty in managing mortgaged property has been much enhanced, since most of the loans were made, by the growing inclination, on the part of capitalists, to invest in securities on which the income is not limited by law, and until the demand for capital is met by a corresponding supply, it can hardly be expected that mortgages, at six per cent., will be very desirable, or that those who owe will be in any haste to pay, so long as they can avoid it.

It is a serious question, whether the Commonwealth can afford to loan money on even the best mortgages, at 6 per cent., instead of purchasing its own scrip at less than par, or, while it is abandoning its right to take Western Railroad Stock, which will pay eight per cent., and also add one per cent. to the Sinking Funds.

But this point is one for the Legislature to determine, after hearing the report of their Committee on the Public Property, which was appointed at the last session.

I would ask leave, however, to suggest, that if money is to be loaned on real estate, it would be well to provide that, upon the failure to pay interest or principal, the treasurer should have the power to make immediate sale of the property, as he would of stocks.

A further provision, on his part, that the interest should all be payable semi-annually, on the same day, would be desirable; and likewise, that the principal should fall due, in the same manner.

This would obviate a considerable loss which occurs by having sums come in at irregular periods, and lay idle, waiting for investment; and also make the collection of interest less difficult.

The notes for lands in Maine, which likewise constitute a portion of the School Fund, and Sinking Fund, are, very many of them, overdue, both principal and interest.

There is, as has been before stated, at least \$60,000 interest overdue, the interest on which, alone, would nearly equal all the expenses of the treasury office.

It is quite clear, that something should be done here, also; and I do not see any objection to taking the same course as is recommended in case of mortgages; and that is, when there is a failure to make payment, sell the property.

This would, at all events, insure a better class of promissors than we now have, though the sales might not be quite so readily made as at present.

There might be some embarrassment, in consequence of the fact, that so much of the land in Maine is held in common with that state; but it would seem that the interests of the two states might be nearly identical, as regards the timbered lands, and, therefore, no difficulty would occur in agreeing upon the same plan for their management.

#### RECEIPTS AND PAYMENTS ON ACCOUNT OF THE MASSACHUSETTS SCHOOL FUND.

Cash on hand, Jan. 1, 1849,		\$439 48
Received on account of principal of notes paid,	\$6,800 00	
Received for sale of property on Harrison Avenue,	326 37	
Received for principal of Land Notes paid,	20,425 56	
Received for interest on Land Notes paid,	3,963 44	
Received one half the amount paid by the heirs of Wm. Tudor, to redeem 10 shares of stock in the South Boston Association,	995 83	
Received for sale of Land and Timber in Maine,	17,371 77	49,882 97
		<u>\$50,322 45</u>

<i>Am't paid viz.:</i> —Normal Schools,	\$6,500 00
Amherst College,	5,000 00
Hon. Horace Mann, per Resolve of April 24, 1849,	2,000 00
Teachers' Institutes,	990 26
Teachers' Associations,	300 00
Mass. Teachers' Associations,	150 00
Barnard's School Architecture,	325 00
School District Libraries,	15 00
Expenses of Board of Education,	303 02
Books for do do	18 00
Salary of the Sec'y of the Board of Education,	1,308 33
Expenses of the Secretary of the Board of Education,	137 69
Salary of Assistant,	333 33
Printing,	268 34
	<u>\$17,648 97</u>

Notes and Mortgages purchased of the Charles River and Warren Bridge Fund,	11,250 00
Amount loaned on Real Estate, viz.: on two houses on Harrison Avenue,	4,000 00
Expenses and repairs of the above,	727 78
	<u>15,977 78</u>
Cash on hand, Jan. 1, 1850,	16,695 70
	<u>\$50,322 45</u>

#### RECEIPTS AND PAYMENTS ON ACCOUNT OF WESTERN RAILROAD STOCK SINKING FUND.

Cash on hand, Jan. 1, 1849,	\$596 53
<i>Amount received, viz.:</i> —Interest on Deposits,	\$ 393 39
Interest on Notes,	9,828 95
Interest on Scrip,	5,500 00
Dividends on W. R. R. Stock,	3,692 00

Principal of Land Notes paid in,	20,425 56	
Interest on do do	3,963 44	
Sales of Land and Timber, .	17,371 76	\$61,175 10
		<u>\$61,771 63</u>

*Amount paid, viz.:—Western R.*

R. Stock purchased, .	\$13,400 00	
State Reform School Scrip purchased, .	25,000 00	
Interest accrued on State Reform School Scrip, .	173 61	
Loans of 1849, (temporary,) .	20,000 00	\$58,573 61
		<u>3,198 02</u>
		<u>\$61,771 63</u>

*Charles River & Warren Bridge Fund.—Am't received, viz.:—*

Principal paid on notes, .	\$750 00	
Interest do do .	1,653 03	
Notes sold to the School Fund, .	11,250 00	\$13,653 03

*Amount paid, viz.:—Repairs on*

Charles River and Warren Bridges, .	\$5,600 00	
Paid to ordinary revenue, for sums advanced for the Bridge Fund in 1847 and 1848, .	5,198 67	\$10,798 67
		<u>2,854 36</u>
		<u>\$13,653 03</u>

Cash on hand, Jan. 1, 1850,

## WESTERN RAILROAD LOAN SINKING FUND, IN TRUST.

This fund was established by Act of Feb. 21, 1838, chap. 9, which provides, that the profit on sales of Western Railroad Sterling Bonds, together with one per cent. per annum, after the Road is opened for use, on the amount of scrip loaned by the Commonwealth to the Western Railroad Corporation, shall be paid by said corporation to the Treasurer of the Common-

wealth, to constitute a fund for the final redemption of said scrip.

The Act of March 13, 1839, chap. 50, makes the Treasurer of the Commonwealth, and the Treasurer of the Western Railroad Corporation, commissioners of the fund, and requires that the money and securities, belonging to it, shall be in the custody of the first named officer.

The first annual payment, of one per cent., or \$40,000, was made in 1844, at the close of which year, the fund amounted to \$237,053 65.

It is now \$541,841, and consists of

Notes and Mortgages, at 6 per cent., .	\$257,150 00	
Railroad Stocks, .	95,125 42	
Mass. Sterling Bonds, 5 per cent.,	148,000 49	
Cash in hands of commissioners,	41,565 09	\$541,841 00
Received for interest and dividends, during the year, .	\$28,408 31	
Received for 1 per cent. on amount of loan, .	40,000 00	
	<u>\$68,408 31</u>	
Increase in 1849, .		
Interest and dividends accrued and not due, .	<u>\$7,383 00</u>	

This fund, it will be understood, belongs to the Western Railroad Corporation, and the Commonwealth has an interest in it, proportioned to its shares in the capital stock of the Corporation, viz.:—11,764 out of 51,500, instead of one-third, or the original proportion.

A more particular account of this fund will be given in a report to be made by the commissioners, to the Legislature.

## BONDS AND MORTGAGES OF RAILROAD CORPORATIONS.

The Commonwealth holds, as security for the final redemption of the scrip loaned to the several corporations mentioned

below, a mortgage on each of their roads, and shares of stock in the Eastern, Norwich and Worcester, and Andover and Haverhill.

Western Railroad Sterling Scrip,

April 28, 1838,	. \$2,100,000 00
June 10, 1839,	. 1,200,000 00
July 13, 1841,	. 700,000 00

\$4,000,000 00

Less for £100, not issued, 444 44

\$3,999,555 56

Andover and Haverhill Railroad,

Dollar Scrip, May 18, 1837,	. \$100,000 00
Boston and Portland Railroad,	
Dollar Scrip, Sept. 27, 1839,	. 50,000 00

150,000 00

Both the foregoing are now Boston and Maine Railroad.

Eastern Railroad, Dollar Scrip, Aug. 23, 1837,	500,000 00
Norwich and Worc., Dollar Scrip, May 1, 1837,	400,000 00

\$5,049,555 56

The shares of stock, held as additional security, are as follows, viz.:—

Andover and Haverhill,	. 1000 shares.
Eastern,	. 3000 "
Norwich and Worcester,	. 4000 "

These shares are liable to be sold, upon failure to make prompt payment of interest or principal of the scrip, as it falls due.

That contingency has not yet arisen, as the interest has been paid with commendable punctuality, by all the corporations, and by one, at least, always in advance.

The interest on the Sterling Scrip is paid, partly in London, and partly at the office of the Treasurer of the Western Railroad Corporation.

All the other interest, including that on the \$995,000 loan, is paid by the Treasurer of the Commonwealth.

# UNPRODUCTIVE PROPERTY OF THE COMMONWEALTH.

## Real Estate, &c.

### State House and Land.

The State House originally cost, as per sundry Resolves, from Feb. 16, 1795, to Jan. 22, 1799, . \$140,000 00

This sum included the cost of a house for the Sergeant at Arms, which is estimated to have been . \$3,666 66

making, with the land for the same, which was purchased for . 1,333 34

say . 5,000 00

leaving, for the cost of the State House, . \$135,000 00

The Fire-proof Rooms, added as per Resolve of March 10, 1831, cost about . 7,000 00

Making . \$142,000 00

The land was purchased of the heirs of John Hancock, by the town of Boston, for about \$8,800, and given to the Commonwealth. The lot contains from 65,000 to 70,000 feet, and is estimated to be worth about . 358,000 00

\$500,000 00  
12,500 00

### Estate No. 12 Hancock Street.

This estate was purchased for the Sergeant at Arms, per Resolve of April 13, 1847, in place of the one formerly occupied by him, which was sold to the Water Commissioners of the city of Boston, for \$13,000, by virtue of the same Resolve.

There had been sold, in June, 1836, 893 feet of land, belonging to the same estate, for



\$3,576 36,—making over \$16,000, for what cost but \$5,000.

*State Lunatic Hospital, at Worcester, . . .* \$185,000 00

The amount paid, to this date, as per sundry Resolves, commencing March 10, 1830, for land and buildings, (including the Johnnot Fund, \$44,200,) is \$164,700, of which about \$10,000 was for land.

The original site was purchased by the town of Worcester, for \$2,500, and given to the Commonwealth.

The land belonging to the Hospital, including the twelve acres originally purchased, and the "Chandler Hill," recently added, embraces about one hundred acres.

*State Reform School, at Westborough, . . .* 100,000 00

The buildings, including a barn, have cost about \$88,000, and the land, purchased at different times, and paid for, by Hon. Theodore Lyman, \$12,500.

*State Prison, at Charlestown, . . .* 400,000 00

The buildings have cost at least \$300,000. The land, though purchased, in 1800, for \$2,000, is now estimated, with the flats adjoining, to be worth about \$100,000. Four and a half acres, not including flats.

*State Arsenal, at Cambridge, . . .* 26,000 00

The buildings, including one nearly new, are estimated at \$14,875, and the land at \$11,125.

*Warren Bridge, . . .* 50,000 00

This bridge cost the original proprietors \$58,000.

*Charles River Bridge, . . .* 25,000 00

This is the sum paid for it by the Commonwealth, in 1841, as per Act of that year.

*Rainsford Island.*

This island was purchased, in 1736, by the province of Massachusetts Bay, for £570, in

Province bills of credit, to be used for a hospital.

It contains about 11 acres and 145 rods, and has upon it a number of buildings, part of which have been paid for by the Commonwealth, and the remainder by the city of Boston, which now has the use of the property, under the Act of March 17, 1841.

The island is, undoubtedly, the sole property of the Commonwealth, but of how much value, I have not been able to ascertain.

It might well be disposed of, as, at present, it is of no use, either to the city of Boston, or the State.

*Yacht "Gypsy," . . .* \$1,000 00

This vessel was purchased by J. B. Munroe, Esq., for his use, as Superintendent of Alien Passengers, and cost, including repairs, something over the above named sum.

*Weights, Measures, and Balances.*

The three brass balances, with the brass weights, and measures, received from the general government, are estimated at . . . \$4,000 00  
All others, on hand, . . . 1,500 00

5,500 00

*State Library.*

The Library contains about 7,000 volumes, and is estimated at . . . 10,000 00

*Gloucester Canal Corporation.*

Thirty shares of stock, as per Certificate No. 28, dated Jan. 1, 1823. Cost, \$3,000. No value.

*Quitclaim Deed of Michael Ambrose.*

This deed was taken by Samuel D. Parker, Esq., Attorney for Suffolk County, as the only consideration which could be obtained for a forfeited recognizance.



The property is situated on Everett street, East Boston, and not in very good condition.

The right of the Commonwealth, subject to other claims, may be worth one or two hundred dollars; say, . . . . .

\$100 00

Total, . . . . . \$1,315,100 00

The foregoing is, so far as known, the first attempt to furnish an account of the property of the Commonwealth from which no income is derived, and is necessarily imperfect, with regard to some portions.

The present value is, in many, if not all cases, very much a matter of opinion, and the original cost has often been difficult to fix.

Still, by a careful examination of all the acts and resolves, as well as of accounts, for more than fifty years past, something like an approximate cost, and value, has been found, which will, at least, serve as a basis, upon which to form an opinion.

It will be understood, that, in the cost of the foregoing property, nothing is added for repairs, which, in the case of the State House, have amounted to more than \$180,000, including furniture.

I would respectfully suggest, in relation to the titles to the property, of which this is an account, that, as but few of them are in the treasury office, (being scattered about in various places, and somewhat difficult to find,) it would be well to obtain, either the originals, or authentic copies, and have them deposited there, in order that there may, hereafter, be less embarrassment in ascertaining what the Commonwealth's rights really are.

This course would be likely to show, that, in the instance of Rainsford Island, at least, the Commonwealth has an interest, which, though for a long time dormant, might be disposed of to advantage; as it appears, from the deed made in 1736, that there is no condition annexed to the sale, (unless it may be incidentally,) and, therefore, the Legislature has perfect right to lease or sell it, at its pleasure.

In concluding this Report, I trust that I shall be pardoned for adverting to the circumstances under which my duties, as Auditor, were commenced.

It will be recollected, that the Act, establishing the Auditor's Office, was approved on the 24th of March last, and that the office was opened, for the transaction of business, on the 2d of April following, just in the midst of the session of the Legislature, and, therefore, not at the most favorable time for organizing a new department in the administration of government, and adjusting its movements to correspond with those of other branches, by which the field was, in some respects, fully occupied.

It is confidently anticipated, however, that, as the obstacles incident to the establishment of a new office have been principally surmounted during the first nine months of its existence, the transaction of the business in it, may hereafter be less laborious, and more satisfactory.

All which is respectfully submitted.

DAVID WILDER, JR., Auditor.

#### NOTE TO WESTERN RAILROAD LOAN SINKING FUND.

Pages 6, 23, and 31.

It appears, upon examination of the Report of the Western Railroad Corporation, which has come to hand since the first edition of this Report was printed, that the total value of both sinking funds, on the 30th of November, was \$803,669 95, to which there should be added, for interest accumulated, at least \$3,300, making \$812,000.

There is, in addition to the sinking funds for the final payment of the debt, a contingent fund of \$195,000, to meet any extra call for expenses, and a surplus of construction funds, amounting to \$83,000, making in all, \$1,090,000, or nearly \$20 for each share of stock.

The cost of the road appears to be \$9,926,951 78; but this is represented by a debt and stock, amounting to \$10,469,520, viz.:

\$4,319,520 debt, at 5 per cent., is	-	-	-	-	\$215,976
1,000,000 " " 6 "	-	-	-	-	60,000
5,150,000 stock, at 8 per cent.,	-	-	-	-	412,000
Annual charge upon net income,	-	-	-	-	\$687,976
Net income for 1849, was	-	-	-	-	755,488
					<u>\$67,512</u>

Of this surplus \$50,000 is to be added to the sinking funds, (making their increase for 1850, at least \$100,000,) and the balance, with the interest if any, on the contingent fund, will be added to that, so as to insure the payment of the same dividends hereafter as before, viz., about 9½ per cent. on the whole amount of stock at present issued.

The ability of the road to continue its present rate seems to be well established, and the great increase of local traffic may very likely enable it to pay still higher dividends than ever before.

RECEIPTS—CONTINUED.	1841.	1842.	1843.	1844.	1845.	1846.	1847.	1848.	1849.	9 Years.
ation Tax, - - -	\$50,469 38	\$54,435 51	\$46,995 20	\$40,950 37	\$49,295 17	\$52,584 47	\$45,287 35	\$50,531 42	\$38,579 94	\$429,128 81
k Tax, - - -	336,035 13	328,036 58	313,269 45	305,592 77	304,720 83	312,000 42	314,701 37	326,835 85	338,264 55	2,879,456 95
e Tax, - - -	-	-	-	12,675 50	70,717 75	66,606 75	-	-	-	150,000 00
n Passenger Tax, - - -	9,504 31	4,914 86	4,926 76	47 12	6,920 24	11,526 39	21,669 93	26,884 66	10,306 08	96,700 35
bate Tax, - - -	5,573 25	10,580 45	4,218 07	432 06	98 05	510 00	-	-	-	21,411 88
okers' and Pedlers' Licenses, -	-	-	-	-	-	4,263 00	4,493 00	3,412 00	1,842 00	14,010 00
orney for Suffolk County, -	2,596 37	1,407 65	3,620 60	5,951 96	9,447 90	2,035 49	2,754 10	1,344 61	11,217 84	40,376 52
nty Treasurers, - - -	72 82	850 30	-	300 00	-	-	305 18	-	-	1,528 30
n Estates, balance of, - - -	-	913 30	940 45	2,466 26	-	429 22	-	-	1,678 90	6,428 13
rest, - - -	2,469 62	1,836 65	448 39	273 44	241 51	408 32	233 52	677 63	461 66	7,050 74
ds in Maine, - - -	6,295 19	2,414 72	1,373 53	1,880 84	2,567 80	847 78	1,791 14	495 00	995 83	18,661 83
itary property sold, - - -	703 50	-	-	3,314 62	-	162 00	19,042 72	-	-	23,222 84
ite on Hancock street sold, -	-	-	-	-	-	-	13,000 00	-	-	13,000 00
airs of State House, - - -	-	-	-	-	-	-	-	-	97 30	97 30
rest on Railroad Scrip sold, -	3,152 92	-	143 75	3,131 99	-	-	-	-	-	6,428 66
on State Ref. Sch. Scrip sold, -	-	-	-	-	-	-	-	-	173 61	173 61
fit on Railroad do do	-	-	-	13,939 32	-	-	-	-	-	13,939 32
road Rights do	-	-	-	-	-	-	-	3,000 00	-	3,000 00
lo Dividends, - - -	-	-	-	-	60,000 00	50,000 00	71,764 00	94,112 00	87,136 00	363,012 00
e Maps sold, - - -	-	-	-	-	480 00	149 00	98 50	25 50	93 00	846 00
lic Lands sold, - - -	-	25,807 92	3,177 43	-	-	-	-	-	-	28,985 35
per accounts refunded, - - -	-	-	-	-	-	-	4,959 45	688 92	-	5,648 37
islature,—amount refunded, -	-	14 00	21 00	-	14 00	2 00	20 00	26 00	24 00	121 00
rest on Johnnot Fund, - - -	-	2,520 00	2,257 14	2,437 67	961 29	-	-	361 20	-	8,537 30
cellaneous, - - -	97 92	72 40	176 54	705 22	82 95	500 50	211 57	-	33 00	1,880 10
	416,970 41	433,804 34	381,568 31	394,099 14	505,547 49	502,025 34	500,331 83	508,394 79	490,903 71	4,133,645 36

eaty of Washington, - - -	-	-	150,000 00	-	-	-	-	-	-	150,000 00
emporary Loans, - - -	212,400 00	100,000 00	150,000 00	295,000 00	206,800 00	54,000 00	85,900 00	156,000 00	291,250 00	1,551,350 00
per Cent. do - - -	-	166,543 08	7,649 00	-	-	-	-	-	-	174,192 08
ilroad do - - -	-	430,548 58	-	-	-	-	64,100 00	-	-	494,648 58
ilroad Scrip sold, - - -	137,847 08	69,451 42	-	410,000 00	-	-	-	-	25,000 00	617,298 50
ite Reform School Loan, - - -	-	-	-	-	-	-	-	-	-	25,000 00
estern Railroad Stock sold, -	-	-	-	-	-	-	-	163,000 00	13,400 00	176,400 00
	350,247 08	766,543 08	307,649 00	705,000 00	206,800 00	54,000 00	150,000 00	319,000 00	329,650 00	3,188,889 16
est. Railroad Stock Sink. Fund, -	9,315 74	7,087 55	12,495 99	122,820 75	74,585 98	35,063 62	52,909 28	80,255 79	61,175 10	455,709 80
o do Loan do. - - -	-	8,005 50	-	40,000 00	40,000 00	40,000 00	40,000 00	40,000 00	40,000 00	248,005 50
ss. School Fund, - - -	25,799 38	46,009 67	12,400 24	121,110 77	70,004 19	23,358 07	40,813 86	97,496 27	49,882 97	486,875 42
erest on do - - -	23,347 19	23,573 35	24,370 78	26,288 75	29,146 85	32,921 24	34,582 35	34,994 61	35,227 37	264,452 49
o do for Indians, - - -	137 50	137 50	137 50	140 83	232 08	67 92	150 00	150 00	150 00	1,303 33
lian School Fund, - - -	-	-	-	-	2,500 00	-	-	-	-	2,500 00
arren Bridge, - - -	1,578 45	1,143 99	5,007 67	-	-	-	-	-	-	7,730 11
arles River Bridge, - - -	-	15,237 41	22,544 86	-	-	-	-	-	-	37,782 27
. River and War. Bridge Fund, -	-	-	23,809 15	7,003 20	1,577 00	9,738 11	4,451 77	4,300 00	13,653 03	64,532 26
	60,178 26	101,194 97	150,766 19	317,364 30	218,046 10	141,148 96	172,907 26	257,196 67	200,088 47	1,568,891 18
dover and Haverhill Railroad, -	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	5,000 00	45,000 00
ston and Portland do - - -	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	2,500 00	22,500 00
stern do - - -	27,500 00	22,500 00	25,000 00	27,500 00	22,500 00	25,000 00	25,000 00	25,000 00	25,000 00	225,000 00
rwich and Worcester do - - -	20,000 00	20,000 00	20,000 00	20,000 00	20,000 00	20,000 00	20,000 00	20,000 00	20,000 00	180,000 00
ew Bedford and Taunton do - -	2,500 00	-	-	-	-	-	-	-	-	2,500 00
	57,500 00	50,000 00	52,500 00	55,000 00	50,000 00	52,500 00	52,500 00	52,500 00	52,500 00	475,000 00
Total for 9 years, - - -	884,895 75	1,351,542 39	842,483 50	1,471,463 44	980,393 59	749,674 30	875,739 09	1,137,091 46	1,073,142 18	9,366,425 70

PAYMENTS.	1831.	1832.	1833.	1834.	1835.	1836.	1837.	1838.	1839.	1840.	10 Years.
oil, - - - -	\$3,043 00	\$3,128 00	\$3,079 00	\$2,881 00	\$3,449 00	\$3,804 00	\$4,619 00	\$3,635 50	\$3,494 00	\$3,002 00	\$34,134 50
lature, - - -	105,139 00	90,274 00	99,940 00	105,664 00	184,250 00	129,234 00	168,175 50	114,536 00	112,119 50	97,919 50	1,207,251 50
es, - - - -	62,668 81	58,505 71	62,965 59	64,989 64	66,551 56	65,833 28	65,952 87	69,928 43	74,953 85	70,395 30	662,745 04
and lights for State H.	1,000 00	1,125 00	1,200 00	1,500 00	1,700 00	1,800 00	1,500 00	1,800 00	1,800 00	-	13,425 00
irs of do	9,604 43	2,001 58	14,387 82	12,460 10	3,852 92	2,130 22	13,645 23	8,758 10	3,167 88	2,375 55	72,383 83
ture for do	-	32 40	201 61	933 61	943 18	51 50	2,174 66	-	-	-	4,336 96
nerly for do	1,183 08	1,051 47	1,219 99	1,437 40	2,399 89	1,367 26	2,386 24	2,140 07	2,101 29	1,857 57	17,144 26
ry for do	-	600 00	520 00	520 00	400 00	520 00	-	600 00	895 50	300 00	4,355 50
papers and Advertis'g,	3,702 36	3,808 93	3,946 73	4,450 71	6,334 37	6,090 57	7,614 69	5,348 61	8,959 50	6,604 14	56,860 71
Printing, - -	4,464 93	5,982 33	5,578 51	6,372 63	12,101 71	13,514 39	11,387 05	19,225 67	11,944 80	10,889 76	101,461 78
ge, - - - -	336 90	423 32	597 79	492 29	284 81	307 14	416 26	462 92	621 98	780 70	4,724 11
es & Jour. of Sen. & H.	704 00	-	1,288 00	-	1,648 00	-	693 00	563 50	-	-	4,896 50
fts' accounts, -	329 53	293 34	295 90	573 88	433 10	205 16	488 83	696 44	1,271 32	983 68	5,571 18
ges for Gov. & Coun.	64 05	54 58	78 14	79 00	50 12	53 00	79 41	59 00	-	-	517 30
ant-at-Arms, acct. of,	-	200 92	282 84	399 34	250 10	527 13	1,055 30	1,428 76	1,402 39	797 36	6,350 14
ments in Archives, -	-	-	-	-	-	-	1,900 00	1,059 97	1,025 00	1,000 00	4,984 97
o Revolutionary,	-	-	-	-	-	-	-	-	-	-	371 62
Commissioners, -	1,504 50	25 00	-	-	-	-	-	1,477 40	4,878 70	4,455 90	12,341 50
s for various purposes,	-	-	-	-	26,670 00	2,561 00	4,902 69	2,721 80	671 78	1,927 08	39,454 35
Counsel, - - -	-	-	-	-	-	-	-	-	750 00	250 00	1,000 00
tion Committees, -	-	5,983 50	-	-	-	-	-	-	-	-	5,983 50
sors' accounts, -	-	-	-	-	-	-	-	2,765 28	143 75	28 12	2,937 15
illaneous Rolls, -	401 00	676 60	1,064 77	720 53	-	1,362 87	683 04	414 25	76 29	149 97	5,549 32
lo Warrants, -	1,379 17	1,767 06	1,227 63	3,576 41	4,910 75	4,701 02	3,142 52	1,697 35	3,822 85	859 99	27,084 75
Reports distributed, -	1,358 50	57 00	980 50	962 50	962 50	1,925 00	962 50	962 50	1,200 00	2,674 00	12,045 00
lts and Measures, -	-	-	-	-	-	135 00	1,650 23	-	-	-	1,785 23
Estates reclaimed, -	-	-	-	-	-	-	-	5,260 76	-	-	5,260 76
option of President, -	-	-	4,680 10	-	-	-	-	-	-	-	4,680 10
e of Edward Hopkins, -	-	8,000 00	-	-	-	-	-	-	-	-	8,000 00
took Road, - -	-	-	-	-	-	-	3,500 00	8,000 00	-	-	11,500 00
	196,883 26	183,996 74	203,534 92	208,013 04	317,192 01	236,122 54	296,929 02	253,542 31	235,300 38	207,622 24	2,339,136 46
Surveys and Map, -	5,787 02	6,913 77	12,928 19	6,053 66	4,414 80	4,980 42	4,852 36	8,889 99	10,246 16	9,919 72	74,986 09
icultural Survey, -	-	-	-	-	-	-	630 00	1,875 92	1,800 00	1,800 00	6,105 92
do Societies, - -	3,230 76	5,659 53	5,060 65	3,914 00	4,334 00	5,013 60	4,414 00	4,414 00	4,354 00	3,837 00	44,231 54
nty on Silk, - -	-	-	-	-	-	71 37	198 00	350 52	434 62	1,233 59	2,228 10
o on Wheat, - -	-	-	-	-	-	-	-	-	9,280 10	8,991 93	18,272 03
o on noxious Animals,	-	-	26 66	-	33 50	863 00	2,271 00	2,291 00	841 00	85 50	6,411 66
on Soc. of Nat. History,	-	-	-	-	300 00	300 00	300 00	300 00	300 00	-	1,500 00
ex Co. Soc. of do	-	-	-	-	-	150 00	150 00	150 00	150 00	150 00	600 00
frican Inst. of Instruct'n,	-	-	-	-	300 00	300 00	300 00	300 00	300 00	300 00	18,000 00
ool Teachers and Nor-	-	-	-	-	-	-	-	-	2,000 00	2,000 00	4,000 00
al Schools, - -	-	-	-	-	-	-	-	166 00	355 70	142 95	664 65
rd of Education, exp. of,	-	-	-	-	-	-	250 00	1,220 83	1,500 00	1,500 00	4,470 83
ry of Secretary of do,	-	-	-	-	-	3,000 00	-	-	-	-	3,000 00
es County Academy, -	-	-	-	-	-	-	-	-	-	-	-
	9,017 78	12,573 30	18,015 50	9,967 66	9,382 30	14,528 39	13,365 36	19,958 26	31,561 58	29,960 69	168,330 82
lum for the Blind, -	1,000 89	2,438 08	6,871 56	8,049 57	9,080 83	8,550 00	8,882 70	8,486 11	8,070 74	9,213 26	70,643 74
o for Deaf and Dumb,	6,745 25	2,091 68	4,164 26	3,877 93	5,814 17	1,850 00	5,781 19	4,429 26	3,286 74	1,873 06	39,913 54
and Ear Infirmary, -	-	-	-	-	-	-	5,000 00	2,000 00	2,000 00	2,000 00	11,000 00
e Lunatic Hospital, -	22,000 00	16,088 00	18,000 00	12,729 30	14,000 00	26,000 00	29,345 60	16,792 18	7,150 00	3,200 00	165,305 08
Johnnot's Annuities, -	-	-	-	-	-	-	-	-	-	-	-
o Paupers, - - -	78,086 76	35,562 49	53,208 89	52,122 53	55,836 22	41,200 74	37,076 78	46,268 45	48,246 56	45,805 28	493,414 70
oners' Inquests, - -	284 95	231 59	255 18	247 43	461 00	217 40	428 98	267 82	430 81	432 33	3,257 58
ans, - - - -	152 00	426 68	380 00	254 00	238 01	381 00	200 00	1,223 38	849 26	197 50	4,301 83
sioners, - - -	1,605 16	1,592 33	3,729 68	8,964 46	7,693 23	6,001 50	3,862 53	2,932 70	2,279 62	1,715 00	40,377 21
nsford Island, - -	478 20	1,879 01	7,000 00	5,000 00	1,722 17	4,000 00	2,497 78	-	986 64	-	23,563 80
ry of Keeper of do,	104 44	104 44	104 44	104 44	-	208 88	104 44	-	-	-	731 08
Boats, - - - -	-	-	-	-	-	-	-	-	-	5,000 00	5,000 00
	110,457 65	60,415 30	93,714 01	91,349 66	94,845 72	88,409 52	93,180 00	82,399 90	73,300 37	69,436 43	857,508 56

PAYMENTS—CONTINUED.	1841.	1842.	1843.	1844.	1845.	1846.	1847.	1848.	1849.	9 Years.
neil, - - - - -	\$2,954 00	\$3,298 00	\$3,609 00	\$2,760 00	\$3,055 00	\$2,984 00	\$3,171 00	\$4,440 00	\$3,779 00	\$30,050 00
islature, - - - - -	68,512 50	60,834 00	70,159 50	59,715 20	58,753 00	66,744 00	71,466 00	93,098 50	81,146 50	630,429 20
ries, - - - - -	69,337 42	68,958 86	57,889 10	60,904 48	60,066 25	65,679 49	65,984 92	69,282 57	72,157 69	590,260 78
l and lights for State House, -	3,600 00	1,800 00	1,800 00	1,919 25	1,946 08	2,500 00	2,500 00	2,673 44	1,071 08	19,809 85
airs of do - - - - -	2,519 86	3,221 05	2,186 36	4,660 76	7,637 54	6,705 46	7,610 01	2,382 27	5,469 70	42,393 01
niture for do - - - - -	43 79	-	-	280 83	8 13	137 79	379 80	494 98	1,265 40	2,610 72
ionery for do - - - - -	1,873 44	1,064 91	1,809 42	1,969 92	1,728 83	1,925 25	1,833 77	2,010 98	2,135 26	16,351 78
ary for do - - - - -	300 00	300 00	300 00	570 51	390 62	542 05	448 07	445 92	-	3,297 17
spapers and Advertising, - - -	4,843 43	3,512 43	4,362 10	4,412 67	3,464 02	4,405 88	4,973 92	3,505 80	3,537 80	37,018 05
e Printing, - - - - -	6,342 81	8,090 02	7,777 19	7,572 25	9,127 73	13,013 66	12,571 76	13,994 28	16,717 50	95,207 20
age, - - - - -	548 89	599 55	960 48	604 99	557 45	436 15	623 06	626 25	564 31	5,521 13
axes and Jour. for Sen. and House,	-	-	-	448 00	-	704 00	668 00	1,030 00	790 00	3,640 00
riffs' accounts, - - - - -	1,334 42	597 66	1,052 14	888 12	-	822 87	831 28	691 21	1,286 86	7,504 56
riages for Governor and Council, -	50 00	46 34	-	81 00	76 25	88 33	133 76	82 67	-	558 35
geant-at-Arms, accounts of, - -	640 35	211 86	-	437 61	46 03	845 15	52 80	609 31	1,000 00	3,843 11
rnational Exchanges, - - - - -	-	-	-	-	320 50	391 00	300 00	-	927 19	1,938 69
uments in Archives, - - - - -	999 03	1,655 55	416 67	665 51	688 50	500 00	-	-	-	4,925 26
do Revolutionary, - - - - -	-	725 00	908 38	619 00	1,493 00	-	-	-	-	3,745 38
do in France copied, - - - - -	-	-	-	-	-	-	700 00	760 00	1,000 00	2,460 00
do in England do - - - - -	-	-	-	-	-	874 83	1,462 50	1,272 12	601 88	4,211 33
do Registration, - - - - -	-	-	-	1,409 75	-	125 41	-	-	-	1,535 16
k Commissioners, - - - - -	2,368 00	4,580 60	2,721 60	-	-	-	-	-	-	9,670 20
missioners for various purposes, -	-	3,018 03	-	1,720 15	3,708 74	8,553 78	6,925 36	4,316 47	4,213 20	32,445 73
al Counsel, - - - - -	1,542 00	-	149 17	-	1,240 00	3,215 19	1,249 41	-	500 00	7,895 77
uation Committees, - - - - -	9,980 75	-	-	-	-	-	-	-	-	9,980 75
essors' accounts, - - - - -	21 25	-	7 50	-	-	6,132 81	95 25	-	6 25	6,263 06
icting Committee, - - - - -	-	1,528 87	-	-	-	-	-	-	-	1,528 87
cellaneous Rolls, - - - - -	154 12	81 64	889 07	761 13	617 84	572 87	541 33	630 11	378 88	4,626 99
do Warrants, - - - - -	10 44	364 20	215 13	1,371 49	1,147 03	2,013 51	623 61	671 74	2,220 61	8,637 76
m Reports distributed, - - - - -	2,887 50	2,887 50	1,947 50	962 50	1,925 00	962 50	2,244 91	1,739 98	962 50	16,519 89

ights and Measures, - - - - -	-	-	-	-	-	371 00	670 89	21,506 50	29,395 00	51,943 39
ien Estates reclaimed, - - - - -	-	-	976 35	-	-	-	-	119 00	-	1,095 35
neral of John Quincy Adams, - -	-	-	-	-	-	-	-	2,966 71	-	2,966 71
ate No. 12 Hancock street, - - -	-	-	-	-	-	-	12,933 55	-	-	12,933 55
nk Tax refunded, - - - - -	-	-	-	-	542 77	250 00	-	-	-	792 77
nds in Maine, un't repaid Jos. Kins-	-	-	-	-	-	-	-	-	789 68	789 68
an, per Res. May 1, 1849, chap. 104,	-	-	-	-	-	-	3,333 30	686 66	666 66	4,666 62
nulty to Harvard College, - - - -	-	-	-	-	-	2,750 00	-	-	-	2,750 00
ant to the town of Hadley, - - - -	-	-	-	-	-	-	-	-	-	-

	180,864 00	167,376 07	160,136 66	154,735 12	158,540 31	194,246 98	204,328 26	230,017 47	232,582 95	1,682,827 82
te Survey and Map, - - - - -	8,088 04	5,209 22	229 93	7,320 78	141 50	394 67	1,811 72	-	92 00	23,287 86
ricultural Survey, - - - - -	1,175 00	-	-	-	-	-	-	-	-	1,175 00
do Societies, - - - - -	5,020 00	3,820 00	4,060 00	4,980 00	5,964 60	3,440 00	6,631 20	7,102 00	6,242 00	47,259 80
anty on Silk, - - - - -	2,111 42	3,374 11	1,798 67	15 50	-	207 32	74 80	51 95	-	7,633 77
do on Wheat, - - - - -	4,277 07	138 81	15 23	-	-	-	-	-	-	4,431 11
do on noxious Animals, - - - - -	31 00	-	-	-	-	-	-	-	-	31 00
sex County Natural History Society,	150 00	-	-	-	-	-	-	-	-	150 00
erican Institute of Instruction, -	300 00	-	600 00	300 00	300 00	300 00	300 00	300 00	300 00	2,700 00
ool Teachers and Normal Schools,	2,000 00	2,000 00	2,000 00	3,000 00	7,665 00	4,865 00	2,000 00	-	-	23,530 00
ard of Education, expenses of, -	269 63	128 79	135 89	281 84	216 17	334 88	-	-	-	1,367 20
lary of Secretary of do, - - - -	1,500 00	1,500 00	1,125 00	1,875 00	1,500 00	1,125 00	-	-	-	8,625 00
	24,922 16	16,170 93	9,964 72	17,773 12	15,787 27	10,666 87	10,817 72	7,453 95	6,634 00	120,190 74

ylum for the Blind, - - - - -	8,926 94	9,265 31	9,772 45	8,782 74	7,777 55	7,605 18	7,500 00	9,000 00	9,000 00	77,630 17
hool for Idiots, - - - - -	-	-	-	-	-	-	-	-	2,500 00	2,500 00
ylum for Deaf and Dumb, - - -	3,434 69	3,127 55	2,967 26	4,072 45	5,209 22	5,751 22	7,337 56	7,879 68	8,155 08	47,934 71
e and Ear Infirmary, - - - - -	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	2,000 00	7,000 00	7,000 00	7,000 00	33,000 00
te Lunatic Hospital, - - - - -	7,700 00	5,199 49	3,200 00	8,200 00	3,200 00	5,200 00	3,200 00	4,350 00	11,606 34	51,855 83



38. *Interest on School Fund for Indians.*—Amount received for income of \$2,500, of surplus revenue invested, from 1838 to 1849, inclusive, - - - - - \$1,695 59
40. *Warren Bridge.*—Amount received for tolls, &c., as per Act of March 28, 1833 to 1843, is - - - - - 52,000 43
41. *Charles River Bridge.*—Amount of tolls received to pay for the bridge and repairs, as per Act of 1841, - - - - - 37,782 27
42. *Charles River and Warren Bridge Fund.*—Amount received for tolls for support of both bridges, as per Act of March 17, 1841, 64,532 26
- 43 to 47. *Interest on Railroad Scrip.*—The corporations numbered from 43 to 47, paid into the treasury on account of interest on scrip loaned them, from 1837 to 1849 inclusive, \$597,729 35. This sum has been paid out so far as called for, as per table of payments, No. 100 to 105, say \$584,904 35. Leaving a balance, Jan. 1, 1850, of \$12,825. Of the above sum, only \$2825 was due previous to the 1st of January, leaving \$10,000, for the amount paid in by the Norwich and Worcester Railroad in advance.

## PAYMENTS.

1. *Council.*—The pay of the Council is the same as of the Legislature, viz., two dollars for every ten miles travel one way, and two dollars for each day's attendance. Until 1843, the Lieut. Governor was paid as a Councillor, and also a further salary of \$533 33. Since the law of that year his pay has been the same as the presiding officer of each branch of the Legislature, viz., travel as above, and four dollars per day for attendance. The average cost per annum has been about - - - - - 3,400 00
2. *Legislature.*—The pay of the Legislature as well as Council is fixed annually, and has with one exception, for many years, been two dollars for ten miles travel one way, and two dollars per day for attendance, with the exception of the presiding officers, who receive four dollars per day. The amount under the head of Legislature, includes the pay and travel of the members, the pay of the clerks, chaplains, messengers, door-keepers, pages, &c., but not the pay of the Sergeant-at-Arms, or the cost of stationery, newspapers or fuel. The expense for the last ten years, has averaged about \$72,000; and for ten years, 1831 to 1840, \$120,725; there being during those years a much larger representation. The expense of a session may be estimated as follows, viz.:
- For travel of 330 members, less 40 for Suffolk Co., about, \$12,00 each for 290, is - - - - - 3,480 00
- For pay, 330 members, 100 days, - - - - - 66,000 00
- “ of clerks, 100 days, - - - - - 3,000 00
- “ door-keepers, chaplains, &c, - - - - - 2,500 00

Total, \$74,980 00

1850.]

Cost per diem, not including travel, about \$700. The expense of fuel, stationery and newspapers, together with printing, would add at least \$10,000.

3. *Salaries.*—Under this head is included the pay of the governor, \$2,500
- Secretary and Treasurer, each \$1,600, - - - 3,200
- Auditor and Adjutant General, each \$1,500, - - - 3,000
- Sergeant-at-Arms \$1,000; watchmen \$1,900, - - - 2,900
- Messenger of the Governor and Council, - - - 800
- Assistant do. at \$2 per day, while on duty. - - - 5,300
- Clerks in the various offices in the State house, - - - 2,700
- Extra clerks in the Secretary's office, about - - - \$15,500
- Five Judges of Supreme Court, - - - 12,800
- Six Judges of Court Common Pleas, - - - 300—28,600
- Reporter of decisions in Supreme Judicial Court, - - - 9,100
- Attorney General and six District Attorneys, - - - 5,645
- Judges of Probate in fourteen Counties, - - - 11,525—17,170
- Registers of Probate in “ “ - - -

Total per annum, about \$75,270

The amount paid in 1849, being for the last quarter of the year 1848, and three quarters of 1849, is - - - 72,150

The creation of the offices of Attorney General, and Auditor, together with the increase of salary of the Judges of the Court of Common Pleas in 1849, will account for the difference. For a long period prior to 1843, the salary of the Governor was \$3,666 66 per annum, and that of the Secretary and Treasurer, each \$2000. The average amount from 1831 to 1840, while there was a less number of public officers than now, was \$66,275. The salary of the land agent is paid from the sales of the lands, and that of the Secretary of the Board of Education and his clerk, from the School Fund.

4. *Fuel and Light for the State House.*—The appropriation for this item has increased from 1831 to 1848, until it amounted to \$2,500, instead of \$1,000, which is about the present cost. The amount under this head, therefore, does not determine the cost of fuel, but embraces repairs, furniture, stationery, &c., not otherwise provided for, until 1849, when specific appropriations were made for each. About \$1,500, therefore, in addition to No. 15, must be added to other items, and deducted from that for fuel.

5. *Repairs of the State House.*—It is impossible to state this sum accurately, as a large amount is included in No. 4 and No. 15. By a careful examination of all the rolls of accounts and resolves, however, for the whole time since the State house was completed, something like a satisfactory result has been attained. The av-



pense of reprinting the tenth annual report of the Secretary of the Board of Education, which will be about \$4,000. It will be understood that all payments from the School Fund not specified above, are on account of the purchase of securities, loans, &c.

92. *Interest on Mass. School Fund*.—The interest on the fund, with the exception of the land notes, is apportioned annually among the common schools of the State, and now amounts to from \$30,000 to \$40,000. The whole sum paid out to Jan. 1, 1850 is \$365,983 04.

95. *Western Railroad Stock Sinking Fund*.—The payments from this Fund are made for the purchase of securities, loans, &c. (See receipts, No. 33.)

96 *Western Railroad Loan Sinking Fund*.—The amount under this head is paid by the Treasurer of the Commonwealth to the Commissioners of the fund for investment. (See receipts, No. 34.)

97 to 99. *Warren Bridge, &c.*—The payments from these funds have been partly for purchase of securities, part for transfers from one fund to another, and part for repairs of the bridges. The amount paid for repairs of both the bridges since 1843, is as follows, viz. 1845, \$4,450; 1846, \$1,900; 1847, \$5,200; 1848, \$4,300, and in 1849, \$5,600. Total \$21,450.

100 to 105.—*Andover and Haverhill Railroad, &c.*—The total amount of interest received of sundry Railroad corporations, on scrip loaned to them since 1837, as per No. 43 to 48, is \$597,727 35  
The amount paid during the same time, 584,904 35

Balance - \$12,825 00

Of the above sum only \$2,825 was due prior to Jan. 1, 1850, and of this amount \$1,550, was for Andover and Haverhill, payable Dec. 1, 1849.

Before closing this explanation of the character of the accounts contained in the table, it may be proper to repeat what has been already stated incidentally, that the amount under any particular head will be very likely not to agree with the sum found in the treasurer's reports, as more than half the whole number of accounts are either entirely new, or made up by adding to or subtracting from the originals. The number of branches of public expenditure has been very much increased since the year 1834, by the establishment of the School Fund, Sinking Fund, Bridge Funds, &c., which together with the business, on account of the various Railroads, has made the amount of labor and responsibility in the treasury office, very much greater than it was twenty years since. It appears from an examination of the reports from that office, that the payments from 1826 to 1835 inclusive, are \$5,300,000 for ten years; while for the ten years following, the amount was \$10,300,000, (or nearly double,) being like the average for five years past, about \$1,000,000 per annum.

*A Comparative Statement of the aggregate amount of Receipts and Expenditures under each head, from 1831 to 1840, and from 1841 to 1849, prepared for the second edition of the Auditor's Report.*

No.	RECEIPTS.	10 Years. 1831 to 1840.	9 Years. 1841 to 1849.
1	Auction Tax, - - - -	\$456,654 33	\$429,128 81
2	Bank Tax, - - - -	3,031,967 05	2,879,456 95
3	State Tax, 1831, 1832, 1844, 1845, 1846, -	148,198 75	150,000 00
4	Alien Passenger Tax, 1840 to 1849, -	50 00	96,700 35
5	Probate Tax, 1841 to 1846, - - - -	-	21,411 88
6	Hawkers' and Pedlers' Licenses, 1846 to 1849, -	-	14,010 00
7	District Attorneys, 1831 to 1833, - - -	740 53	-
8	Attorney for Suffolk County, 1839 to 1849, -	6,193 03	40,376 52
9	County Treasurers, - - - -	1,204 97	1,528 30
10	Alien Estates, balance of, - - - -	5,448 76	6,428 13
11	Interest on Deposits, - - - -	85,565 21	7,050 74
12	Lands in Maine, - - - -	349,127 48	18,661 83
13	Notes and Bonds, 1831 to 1835, - - -	13,883 92	-
14	Military property sold, - - - -	2,286 19	23,222 84
15	Estate on Hancock street, 1836 and 1847, -	3,576 36	13,000 00
16	Repairs of State House, 1849, - - -	-	97 30
	Interest on Railroad Scrip sold, 1837, 1838, 1841, 1843, 1844, - - -	5,209 14	6,428 66
	Interest on State Ref. School Scrip sold, 1849, -	-	173 61
17	Profit on Railroad Scrip sold, 1837, 1838, 1844, -	11,901 25	13,939 32
18	Railroad Rights sold, 1848, - - - -	-	3,000 00
19	Railroad Dividends, 1845 to 1849, - - -	-	363,012 00
20	State Maps sold, 1845 to 1849, - - -	-	846 00
21	Public Lands sold, 1842 and 1843, - - -	-	28,985 35
22	Pauper accounts refunded, 1847, 1848, -	-	5,648 37
23	Legislature—refunded, - - - -	-	121 00
24	Interest on Johnnot Fund, - - - -	-	8,537 30
25	Legacy of Nath'l Maccarty, 1832, - - -	500 00	-
26	Miscellaneous, - - - -	3,736 64	1,880 10
		4,126,244 21	4,133,645 36
27	Massachusetts Claim, 1831, - - - -	419,748 26	-
28	Surplus Revenue, 1837, - - - -	1,338,173 58	-
29	Temporary Loans, - - - -	1,847,014 34	1,551,350 00
30	Five per cent. Loans, 1839, 1842, 1843, -	293,437 00	174,192 08
31	Railroad Loans, 1836, 1842, 1847, - - -	100,000 00	494,648 58
32	Railroad Scrip sold, - - - -	359,000 00	617,298 50
33	State Reform School Scrip sold, 1849, -	-	25,000 00
34	Western Railroad Stock sold, 1848, 1849, -	-	176,400 00
35	Treaty of Washington, 1843, - - - -	-	150,000 00
		4,357,373 18	3,188,889 16

No.	RECEIPTS—CONTINUED.	10 Years.	9 Years.
		1831 to 1840.	1841 to 1849.
33	West. Railroad Stock Sink. Fund, 1838 to 1849,	\$10,341 87	\$455,709 80
34	West. Railroad Loan Sink. Fund, 1839 to 1849,	151,995 78	248,005 50
36	Massachusetts School Fund, 1835 to 1849, -	168,261 17	486,875 42
37	Interest on School Fund, 1835 to 1849, -	120,461 74	264,452 49
38	Int. on School Fund for Indians, 1838 to 1849,	392 26	1,303 33
39	Indian School Fund, note repaid, 1845, -	-	2,500 00
40	Warren Bridge Fund, 1834 to 1843, -	44,270 32	7,730 11
41	Charles River Bridge, 1842, 1843, -	-	37,782 27
42	Ch. River and War. Bridge Fund, 1843 to 1849,	-	64,532 26
		495,723 14	1,568,891 18
43	Andover and Haverhill Railroad, 1837 to 1849,	15,833 50	45,000 00
44	Boston and Portland do 1840 to 1849,	2,118 06	22,500 00
45	Eastern do 1838 to 1849,	47,319 45	225,000 00
46	Norwich and Worcester do 1837 to 1849,	49,333 34	180,000 00
47	N. Bedford and Taunton do 1840 to 1841,	3,750 00	2,500 00
48	Nashua and Lowell do 1838 to 1840,	4,375 00	-
		122,729 35	475,000 00
	Total Receipts for each term,	9,102,069 88	9,306,425 70

## EXPENDITURES.

1	Council, - - - -	\$34,134 50	\$30,050 00
2	Legislature, - - - -	1,207,251 50	630,429 20
3	Salaries, - - - -	662,745 04	590,260 78
4	Fuel and light for State House, -	13,425 00	19,809 85
5	Repairs of do - - - -	72,383 83	42,393 01
6	Furniture for do - - - -	4,336 96	2,610 72
7	Stationery for do - - - -	17,144 26	16,351 78
8	Library for do - - - -	4,355 50	3,297 17
9	Newspapers and Advertising, -	56,860 61	37,018 05
10	State Printing, - - - -	101,461 78	95,207 20
11	Postage, - - - -	4,724 11	5,521 13
12	Indexes and Journals for Senate and House, -	4,896 50	3,640 00
13	Sheriffs' accounts for returning votes, &c., -	5,571 18	7,504 58
14	Carriages for Governor and Council, -	517 30	558 35
15	Sergeant-at-Arms, accounts of, -	6,350 14	3,843 11
16	International Exchanges, 1845 to 1849, -	-	1,938 69
17	Documents in Archives, arrangement of, 1837 to 1846, -	4,984 97	4,925 26
	do Revolutionary, 1840 to 1845, -	371 62	3,745 38
18	do in France, copied, 1847 to 1849, -	-	2,460 00
19	do in England, do 1846 to 1849, -	-	4,211 33
20	do Registration, 1844, 1846, -	-	1,535 16
21	do - - - -	12,341 50	9,670 20
22	Bank Commissioners, 1831, 1832, 1838 to 1843, -	39,454 35	32,445 73
23	Commissioners for various purposes, -	1,000 00	7,895 77
24	Legal Counsel, 1839 to 1849, -	5,983 50	9,980 75
25	Valuation Committees, 1832, 1841, -	2,937 15	6,263 06
26	Assessors' accounts, 1838, 1846, -	-	1,528 87
27	Districting Committee, 1842, -	-	-

No.	EXPENDITURES—CONTINUED.	10 Years.	9 Years.
		1831 to 1840.	1841 to 1849.
28	Miscellaneous Rolls, - - - -	\$5,549 32	\$4,626 99
29	Miscellaneous Warrants, - - - -	27,084 75	8,637 76
30	Term Reports distributed, - - - -	12,045 00	16,519 89
31	Weights & Measures, 1836, 1837, 1846 to 1849, -	1,785 23	51,943 39
32	Alien Estates reclaimed, 1838, 1843, 1848, -	5,260 76	1,095 35
33	Reception of the President, 1833, -	4,680 10	-
34	Funeral of John Quincy Adams, 1848, -	-	2,966 71
35	Estate No. 12 Hancock street, 1847, -	-	12,933 55
36	Estate of Edward Hopkins, 1832, -	8,000 00	-
37	Bank Tax refunded, 1845, 1846, -	-	792 77
38	Aroostook Road, 1837, 1838, -	11,500 00	-
	Lands in Maine, repaid Jos. Kinsman, 1849, -	-	789 68
	Annuity to Harvard College, 1847 to 1849, -	-	4,666 62
	Grant to town of Hadley, 1846, -	-	2,750 00
		2,339,136 46	1,682,827 82
40	State Surveys and Map, - - - -	74,986 09	23,287 86
41	Agricultural Survey, 1837 to 1841, -	6,105 92	1,175 00
42	Agricultural Societies, - - - -	44,231 54	47,259 80
43	Bounty on Silk, 1836 to 1848, -	2,288 10	7,633 77
44	Bounty on Wheat, 1839 to 1843, -	18,272 03	4,431 11
45	Bounty on noxious Animals, 1833 to 1841, -	6,411 66	31 00
46	Boston Society of Nat. History, 1835 to 1840, -	1,500 00	-
47	Essex do do 1837 to 1841, -	600 00	150 00
48	American Inst. of Instruction, 1835 to 1849, -	1,800 00	2,700 00
49	School Teachers & Normal Sch's, 1839 to 1847, -	4,000 00	23,530 00
50	Board of Education, expenses of, 1838 to 1846, -	664 65	1,367 20
51	Salary of Secretary of the Board, 1837 to 1846, -	4,470 83	8,625 00
52	Dukes County Academy, grant to, 1836, -	3,000 00	-
		168,330 82	120,190 74
53	Asylum for Blind, - - - -	70,643 74	77,630 17
54	School for Idiots, 1849, - - - -	-	2,500 00
55	Asylum for Deaf and Dumb, - - - -	39,913 54	47,934 71
56	Eye and Ear Infirmary, 1837 to 1849, -	11,000 00	33,000 00
57	State Lunatic Hospital, - - - -	165,305 08	51,855 83
58	Martha Johnson's Annuities, 1842 to 1849, -	-	19,923 63
59	State Paupers, - - - -	493,414 70	596,001 35
60	Coroners' Inquests, - - - -	3,257 58	6,968 95
61	Indians, - - - -	4,301 83	5,902 33
62	Pensioners, - - - -	40,377 21	13,557 79
63	Rainsford Island, 1831 to 1841, -	23,563 80	951 26
64	Salary of keeper of do, 1831 to 1837, -	731 08	208 88
	Life Boats & Life Preservers, 1840, '41, '42, '49, -	5,000 00	4,450 00
		857,508 56	860,884 90
65	Adjutant and Qr. Master General's Dept., -	38,300 00	27,280 00
66	Militia Bounty, 1835 to 1849, -	137,392 00	224,920 75
67	Military accounts, - - - -	29,056 13	13,860 01

No.	EXPENDITURES—CONTINUED.	10 Years. 1831 to 1840.	9 Years. 1841 to 1849.
68	Arsenal, - - - - -	-	\$1,189 89
69	County Treasurers, - - - - -	\$485,482 26	395,550 98
70	Arrest of fugitives from justice, - - - - -	14,495 24	10,827 36
71	State Reform School, - - - - -	-	115,648 94
72	Agent for Discharged Convicts, 1847 to 1849, - - - - -	-	1,253 19
73	Prevention of Counterfeiting, 1848, 1849, - - - - -	-	2,502 89
74	State Prison, - - - - -	11,876 28	14,911 00
75	Reports of Prison Discipline Society, - - - - -	1,208 77	250 00
76	Grant to wid. of Chas. Lincoln, Jr. (late warden), - - - - -	-	1,500 00
		717,810 68	809,695 01
		.....	.....
77	Interest on temporary Loans, - - - - -	94,574 04	25,309 89
78	do on five per cent. do., 1840 to 1846, - - - - -	10,931 15	54,501 89
79	do on Railroad do., 1836, 1843 to 1849, - - - - -	1,833 35	50,685 63
80	do on Railroad Scrip, 1838 to 1849, - - - - -	44,250 00	365,500 00
81	Western Railroad Directors, 1837 to 1845, - - - - -	1,131 00	2,818 50
		152,719 54	498,815 91
		.....	.....
82	Western Railroad Stock, 1836 to 1848, - - - - -	350,000 00	816,600 00
85	Massachusetts Claim, - - - - -	420,057 00	-
86	Surplus Revenue, 1837, - - - - -	1,338,173 58	-
87	Treaty of Washington, 1844, - - - - -	-	150,000 00
88	Temporary Loans repaid, - - - - -	1,961,114 34	1,506,350 00
89	Railroad do do - - - - -	100,000 00	484,448 58
90	Five per cent. do do - - - - -	-	468,329 08
	Am't deposited in Bank, as per Act Mar. 1, 1832, - - - - -	25,000 00	-
		4,194,344 92	3,425,727 66
		.....	.....
91	Massachusetts School Fund, 1839 to 1849, - - - - -	116,350 00	522,090 89
92	Interest on do., 1836 to 1849, - - - - -	98,437 19	267,545 85
93	Int. on School Fund for Indians, 1838 to 1849, - - - - -	326 26	1,369 33
94	Indian School Fund, amount invested, 1845, - - - - -	-	2,500 00
95	West. Railroad Stock Sink. Fund, 1842 to 1849, - - - - -	-	462,233 65
96	West. Railroad Loan Sinking Fund, - - - - -	151,995 78	248,005 50
97	Warren Bridge Fund, 1837 to 1843, - - - - -	11,590 20	40,410 23
98	Charles River Bridge, 1841 to 1843, - - - - -	-	37,782 27
99	Charles River and Warren Bridge Fund, - - - - -	-	56,479 23
		378,699 43	1,638,416 95
		.....	.....
100	Andover and Haverhill Railroad, 1837 to 1849, - - - - -	14,708 50	44,575 00
101	Boston and Portland do 1840 to 1849, - - - - -	2,118 06	22,500 00
102	Eastern do 1838 to 1849, - - - - -	46,469 45	225,175 00
103	Norwich and Worcester do 1838 to 1849, - - - - -	39,008 00	179,525 34
104	Nashua and Lowell do 1838 to 1840, - - - - -	4,375 00	-
105	New Bedford and Taunton do 1840 to 1841, - - - - -	3,750 00	2,500 00
		110,629 01	474,275 34
		.....	.....
	Total Expenditures for each term, - - - - -	8,919,179 42	9,510,834 33

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