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## REPORT

OF THE

## AUDITOR OF ACCOUNTS,

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1851.

BOSTON:

DUTTON &amp; WENTWORTH, STATE PRINTERS,

NO. 37, CONGRESS STREET.

1852.

## Commonwealth of Massachusetts.

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AUDITOR'S OFFICE, }  
January 15, 1852. }

*To the Honorable Senate and House of Representatives :*

In compliance with the provisions of the fourth section of the act of March 24th, 1849, creating the office of Auditor of Accounts, I have the honor to present my third annual report, embracing the year 1851.

The report will contain a statement of all the property of the Commonwealth, both productive and unproductive, with the amount of its debts and liabilities at the close of the year; the amount received into and paid from the treasury, during the year, together with an estimate of the probable receipts and expenditures for the year 1852.

A statement of the condition of the various funds belonging to the Commonwealth, will also be added; and as soon as it can be prepared, a supplement to this report will be presented, containing a detailed account of all the sums received into and from the treasury, during the year; together with a schedule of such sums as had been allowed and not called for, during the same period.

The contents of this report, in relation to the various subjects embraced therein, may be found by reference to the index at its close.

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### RESOURCES, LIABILITIES, &c , JANUARY 1, 1852.

The property of the Commonwealth, on the first day of January, 1852, including bonds and mortgages of sundry railroad corporations, to secure the payment of scrip loaned to them, from 1837 to 1842, amounted to . \$10,383,338 75

All the debts and liabilities of the Commonwealth, at the same date, including \$5,049,555 56 for scrip loaned to railroad corporations, as above, . . . . . \$6,391,030 56

Excess of resources, including \$1,426,112 49 for real estate, or unproductive property, . . . \$3,992,308 22  
Add for interest and dividends on notes, stocks, &c., accrued, . . . . . 97,000 00

The treasurer of the Commonwealth also holds in his hands, in trust for the Western Railroad Corporation, a fund called the Western Railroad Loan Sinking Fund, which amounts to \$738,588 19, which is pledged for the payment of scrip loaned to said corporation.

The amount received into the treasury, during the year 1851, from all sources, was \$1,502,412 31  
Amount on hand, Jan. 1, 1851, 124,038 61  
\$1,626,450 92

Amount paid during the year, \$1,549,628 59  
Cash on hand, Jan. 1, 1852, 76,822 33  
1,626,450 92

Of the amount received, there was, on account of ordinary revenue, . . . . . 566,432 09  
For temporary loans, . . . . . 345,000 00  
For five per cent. scrip of 1850 and 1851, sold, 150,000 00  
On account of the Massachusetts School Fund and other funds, including \$52,500 for interest on railroad scrip, . . . . . 440,980 22

\$1,502,412 31

Of the amount paid, there was, on account of ordinary revenue, including \$8,000 for State Prison, . . . . . \$642,105 41  
For temporary loans repaid, . . . . . 365,000 00

1852.]

On account of Massachusetts School and other funds, including \$42,085 17 for prison, and \$51,175 for interest on railroad scrip, . . . \$542,523 18

\$1,549,628 59

The deficit in the revenue for the year 1851, was . . . . . 75,673 32

And for the year 1850, \$65,000, less \$5,809 22 for cash on hand at its close, say . . . 59,190 78

\$134,864 10

Amount received from sale of 5 per cent. scrip, authorized by resolve of May 24, 1851, payable within two years from July 1, 1851, to meet the above deficit, . . . . . 100,000 00

Balance, . . . . . 34,864 10

This balance has been met by a temporary loan for . . . . . 45,000 00

Leaving to the credit of the ordinary revenue in the treasury, on the morning of January 1, 1852, the sum of . . . . . \$10,135 90

There was also to the credit of the Massachusetts School and other funds, including \$11,457 51 unexpended on account of the enlargement of the State Prison, the sum of . . . 66,686 43

Making total cash on hand, as before stated, . . \$76,822 33

# ESTIMATE OF RECEIPTS AND EXPENDITURES FOR 1852.

The revenue for 1852, as particularized on a subsequent page, is estimated at \$607,000 00  
Cash on hand, January 1, 1852, 10,135 90  
\$617,135 90

The expenditures on account of  
ordinary revenue for the same  
period, are estimated at \$568,306 00  
Add for temporary loan of 1851,  
as before stated, to be paid, 45,000 00

\$613,306 00

Estimated surplus, December 31, 1852,

\$3,829 90

*See further, page 24.*

# PROPERTY OF THE COMMONWEALTH IN DETAIL

Western Railroad stock, (original)

10,000 shares, . . . \$1,000,000

Western Railroad Mass. School

Fund, 821 shares, . . . 82,100

Western Railroad W. R. S. S.

Fund, 943 shares, . . . 94,300

\$1,176,400 00

Western Railroad scrip in Mass.

School Fund, . . . \$190,000

Western Railroad scrip in W. R.

S. S. Fund, . . . 110,000

\$300,000 00

Five per cent. scrip of 1850, in

Mass. School Fund, . . . \$14,090

Five per cent. scrip of 1851, in

Mass. School Fund, . . . 100,000

State Reform School scrip, 1850,

in W. R. S. S. Fund and Todd

Normal School Fund, . . . 100,000

214,090 00

Boston and Portland R. R. scrip

in Mass. School Fund, . . . \$50,000

Eastern R. R. scrip in Mass.

School Fund, . . . 20,000

70,000 00

Boston and other city and town scrip in Mass.

School Fund and W. R. R. S. S. Fund, 6

per cent, . . . 269,800 00

Notes and mortgages in do., 6 per cent.,

322,687 15

1852.]

Notes for lands in Maine sold, belonging to Mass.

School and Western R. R. Stock Sinking Fund, \$335,636 58

Lyman or State Reform School Fund, in hands

of the treasurer of said institution, . . . 70,000 00

Natick Indian Fund, in hands of guardian, . . . 1,125 15

Claim of Massachusetts on the Gen. Government, 181,000 00

Lands in Maine unsold, about 1,650,000 acres, 631,301 52

Western Railroad Loan and Albany Sinking

Funds, proportion belonging to 11,764 shares,

at \$22 per share, . . . 258,808 00

Cash on hand, January 1, 1852, . . . 76,822 33

Bonds and mortgages of sundry railroad corpo-

rations, held to secure the payment of scrip

loaned them, . . . 5,049,555 56

Real estate, public buildings, &c., (unproductive,) 1,426,112 49

\$10,383,238 78

Interest and dividends accrued to January 1,

1852, on notes, stocks, &c., about \$97,000.

The foregoing property is held by the Commonwealth and  
the various funds, in the following proportions, viz. :—

Commonwealth of Massachusetts, (ordinary

revenue,) including lands in Maine, railroad

bonds and mortgages and real estate, . . . \$8,600,688 13

Massachusetts School Fund, . . . \$955,119 58

Interest on do., 1850, . . . 1,008 98

Do. do., 1851, . . . 23,150 09

979,278 65

Todd Normal School Fund, . . . 10,797 72

Indian School Fund, . . . 2,500 00

Hassanamesset Indian Fund, . . . 325 00

Charles River and Warren Bridge Fund, . . . 12,576 61

Western Railroad Stock Sinking Fund, . . . 761,597 67

Railroad corporations, for interest on scrip, not

called for, including \$10,000 Norwich and

Worcester, due Jan. 1, 1852, and Andover

and Haverhill, \$1,675, due Dec. 1, 1851, . . . 15,575 00

10,383,338 78

## DEBTS &amp; LIABILITIES OF THE COMMONWEALTH

Western Railroad scrip, due in 1857, issued per act of April 15th, 1837, to pay for 10,000 shares Western Railroad stock,	\$995,000 00
State Reform School scrip, due in October, 1857, issued as per act of 1849, ch. 214, \$25,000 00	
State Reform School scrip, due in July, 1860, issued as per act of 1850, ch. 304,	75,000 00
	100,000 00
Five per cent. scrip of 1850, due December 1, 1860, issued as per act of 1850, ch. 304, to pay for the enlargement of the State Prison,	100,000 00
Five per cent. scrip of 1851, due in two years from July 1, 1851, issued per resolve of May 24, 1851, ch. 90, to meet the deficit in the revenue for 1850 and 1851,	100,000 00
Temporary loan of 1851, amount borrowed and unpaid, as per resolve of 1851, ch. 3,	45,000 00
Amount unpaid December 31, 1851, on rolls and warrants in the treasury office, including \$375 for interest on Western Railroad scrip, due July 15, 1845,	1,475 00
Total debt of the Commonwealth, on its own account, January 1, 1852,	\$1,341,475 00

No account has been made of about \$2000, due and not called for prior to 1837, as no claim has been made during the past year, nor is it likely that any will arise hereafter.

## LIABILITY OF THE COMMONWEALTH FOR SCRIP LOANED TO RAILROAD CORPORATIONS.

Western Railroad, due April 1, 1868, £135,000
Do. do. do. Oct. 1, 1868, 337,500
Do. do. do. do. 1, 1869, 90,000
Do. do. do. April 1, 1870, 180,000
Do. do. do. do. 1, 1871, 157,400

£899,900 is \$3,999,555 56

1852.]

Eastern Railroad, due July 1, 1857, \$100,000	
Do. do. do. Sept. 1, 1858, 100,000	
Do. do. do. April 1, 1859, 100,000	
	\$500,000 00
Norwich and Worcester Railroad, due July 1, 1857,	400,000 00
Andover and Haverhill (now Boston and Maine) Railroad, due August 1, 1857, \$100,000	
Boston and Portland (now Boston and Maine) Railroad, due Aug. 1, 1859,	50,000
	150,000 00
	\$5,049,555 56
Debt of the Commonwealth on its own account, brought forward,	1,341,475 00
Total, January 1, 1852,	\$6,391,030 56

The above sum does not include the difference between our own and sterling currency, on which the Western Railroad scrip is payable, amounting to over \$300,000 more.

The interest on the Western Railroad scrip is payable in London, or at the office of the treasurer of the corporation, at the option of the holder. On all the other scrip the interest is paid by the treasurer of the Commonwealth, with funds promptly furnished by the treasurers of the various corporations.

## RECEIPTS AND EXPENDITURES FOR THE YEAR 1851, IN DETAIL.

## RECEIPTS.

1. Auction tax,	\$14,759 49
2. Bank tax,	391,066 26
4. Alien passengers,	37,066 54
6. Hawkers' and pedlers' licenses,	2,018 00
Insurance tax,	206 24
8. Attorney for Suffolk County, Samuel D. Parker,	\$5,596 54
Add amount paid by G. Andrews, jailor,	526 20

6,122 74

10. Alien estates, balance paid by F. E. Parker and Thomas Needham, . . . .	\$3,179 63
11. Interest on deposits, . . . .	1,076 30
Interest accrued on 5 per cent. scrip 1850, sold, . . . \$ 690 96	
Do. do. do. 1851, . . . 1,250 00	
Premium on 5 per cent. scrip 1850, sold . . . .	1,940 96
19. Western Railroad dividends, . . . .	340 00
Income of Western Railroad Stock Sinking Fund, . . . .	80,000 00
20. State maps sold, . . . .	28,540 92
Commissioners on Insolvency, (J. M. Williams,) . . . .	23 00
Newspapers, amount over allowed and repaid, . . . .	80 16
	11 95
	\$566,432 09
29. <i>Temporary loans</i> : amount borrowed in anticipation of the revenue, per resolve 1851, ch. 3, . . . .	345,000 00
<i>Five per cent. loans</i> : amount received for 5 per cent. scrip 1850, sold as per act 1850, ch. 304, . . . \$50,000 00	
Amount received for scrip 1851, sold, as per resolve 1851, ch. 90, . . . 100,000 00	
	150,000 00
33. <i>Western Railroad Stock Sinking Fund</i> : Note and mortgage, paid in part, . . . .	2,115 00
Amount received for principal of land notes, . . . \$46,194 64	
Amount received for interest of land notes, . . . 23,499 48	
	\$69,694 12
Amount received for timber sold from lands in Maine, . . . 7,879 37	
	\$77,573 49
One half, as per act April 15, 1837, . . . .	38,786 76
	40,901 76

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Amount brought forward, . . . \$40,901 76	
Add notes of A. B. Merrill, principal and interest, . . . 6,718 19	
	\$47,619 95
34. <i>Western Railroad Loan Sinking Fund</i> : Amount received of treasurer of Western Railroad Corporation, as per act of 1838, ch. 9, for one per cent. on the loan of scrip to said road, . . . .	40,000 00
36. <i>Massachusetts School Fund</i> : amount received as per No. 33, for principal and interest on land notes, and timber sold, one half, . . . \$38,786 73	
Note and mortgage paid in, . . . 5,000 00	
Notes of Boston Banks, due October 1, 1851, . . . 205,000 00	
	248,786 73
37. <i>Interest on School Fund for 1850</i> : amount received for interest and dividends on investments, from Jan. 1, to June 1, 1851, . . . .	20,682 84
37. <i>Interest on School Fund for 1851</i> : amount received as above, from June 1, 1851, to Jan. 1, 1852, to be apportioned July 10, 1852, . . . .	25,576 27
38. <i>Interest on School Fund for Indians</i> : amount received for one year's interest on note for \$2,500, March 1, 1850, to March 1, 1851, . . . .	150 00
<i>Todd Normal School Fund</i> : amount received for one year's interest to July 1, 1851, on certificate of State Reform School scrip, for \$10,797 72, . . . .	539 88
<i>Hassanamesset Indian Fund</i> : amount transferred to said fund from ordinary revenue, per resolve of 1851, ch. 73, . . . .	46 00
42. <i>Charles River and Warren Bridge Fund</i> : Amount received for interest on notes, . . . \$1,078 55	



Amount received for principal  
of note transferred to Massa-  
chusetts School Fund, . \$4,000 00

*Interest on Scrip loaned to sundry Rail-  
road Corporations:*

Andover and Haverhill, (now Boston and  
Maine,) interest due on \$100,000, June  
and Dec. 1, . \$5,000

Boston and Portland, (now Boston  
and Maine,) interest due April  
and Oct. 1, on \$50,000 2,500

Eastern, interest  
due Jan. and  
July 1, on 100,000 5,000

Eastern, interest  
due April and  
Oct. 1, on 400,000 20,000  
25,000

Norwich and Worcester,  
interest due Jan. and  
July 1, on \$400,000 20,000

Total receipts, . \$1,502,442 31

Cash on hand, January 1, 1851, viz.:

On account of ordinary revenue, 5,809 22

On account of scrip for enlarg-  
ing State Prison, . 3,542 68

Massachusetts School Fund, . 36,838 60

Interest on School Fund, for  
1849, . 823 35

Interest on do., for 1850, . 21,019 70

Hassanamesset Indian Fund, . 279 00

Charles River and Warren  
Bridge Fund, . 1,088 91

Western Railroad Stock Sinking  
Fund, . 40,387 15

Interest on Andover and Haver-  
hill Railroad scrip, . 1,275 00

Interest on Eastern Railroad do., 2,075 00

\$5,078 65

52,500 00

Interest on Norwich and Wor-  
cester Railroad scrip, \$10,900 00  
\$124,038 61  
\$1,626,450 92

### PAYMENTS FOR 1851.

1. *Council.*—Travel and attendance of lieuten-  
ant governor, and members of executive  
council, . \$5,153 00

2. *Legislature.*—Travel and attendance of Sen-  
ate, . \$12,158 00  
Travel &c. of House, . 118,124 00  
Chaplains and preacher of sermon, 250 00  
Clerks and assistants, . 4,804 00  
Messengers, doorkcepers, &c. 3,421 00  
Sundry members, per resolves, 712 20  
139,469 20

3. *Salaries.*—Governor, . 2,500 00  
Secretary, 1600, less fees, 418 62, 1,181 38  
Treasurer, . 1,600 00  
Auditor, . 1,500 00  
Judges of Supreme Court, (5) 15,336 94  
Do. of C. C. Pleas, (7) . 13,050 81  
Attorney General, . 2,500 00  
Attorney for Suffolk, . 2,000 00  
District attorneys, (5) . 4,595 61  
Reporter of decisions, . 300 00  
Judges of probate, 14 counties, 5,645 00  
Registers of probate, 14 " 11,525 00  
Adjutant General, . 1,500 00  
Clerks in various offices, . 10,651 42  
Sergeant-at-Arms, . 1,000 00  
Messenger to governor and council, 797 78  
Assistant messenger, . 384 00  
Watchmen to State House, . 1,900 00  
Aud'r and Serjt-at-Arms, per res., 300 00

78,267 94

4. <i>Fuel and Lights for State House.</i> —Wood and coal, . . . . .	\$761 55	
Gas and oil, . . . . .	411 98	
		\$1,128 53
5. <i>Repairs of State House.</i> —Res. 1851, ch. 67,		3,147 08
6. <i>Furniture for State House,</i> . . . . .		1,742 77
7. <i>Stationery for Legislature, &amp;c.,</i> . . . . .		3,062 41
8. <i>State Library.</i> —Annual appropriation, . . . . .		300 00
9. <i>Newspapers.</i> —		
For Council and Legislature, . . . . .	5,155 36	
“ Valuation Committee, 1850, . . . . .	279 15	
“ Offices in State House, . . . . .	185 78	
Advertising and publishing laws, . . . . .	240 80	
		5,861 09
10. <i>State Printing.</i> —As per resolve 1849, ch. 57,		20,876 26
11. <i>Postage.</i> —Amount paid by the secretary of the Commonwealth for various offices in the State House, . . . . .		624 83
12. <i>Index and Journals.</i> —Amount paid C. W. Storey and L. Josselyn, for arranging files of the House of Representatives, . . . . .		264 00
13. <i>Sheriffs.</i> —Amount paid for distributing blanks, returns, votes, &c., . . . . .		1,264 83
15. <i>Contingent Fund of the Sergeant-at-Arms.</i> —Amount paid Benj. Stevens, per resolve 1851, ch. 77, 78, . . . . .		2,000 00
16. <i>International Exchanges.</i> —Amount paid A. Vattermare, resolve 1849, ch. 15, . . . . .		300 00
20. <i>Documents in London.</i> —Amount paid secretary of the Commonwealth for Robert Lemon, resolve 1846, ch. 35, . . . . .		213 74
22. <i>Bank Commissioners.</i> —Act, May 8, 1851, ch. 127, . . . . .		3,156 15
23. <i>Commissioners for various purposes.</i> —Commission to revise the proceedings and practice in the courts, res. 1849, ch. 48, . . . . .	2,522 21	
Commission on the flats in Boston Harbor, res. 1848, ch. 75, . . . . .	866 00	
Commission on R. I. boundary, res. 1848, ch. 75, . . . . .	888 49	

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Commission for Sanitary Survey of the Commonwealth, resolve 1849, ch. 110, . . . . .	\$500 00	
Agricultural Commission, resolve 1850, ch. 103, . . . . .	1,100 00	
Committee on the Public Lands, resolve 1850, ch. 110, . . . . .	1,079 79	
Committee on public property, '49, order of Legislature, 1849, . . . . .	60 00	
Commissioners to settle line between Norwich and Chester, res. 1851, ch. 45, . . . . .	118 05	
		\$7,134 54
25. <i>Valuation Committee, 1850.</i> —Res. 1850, ch. 31, Travel and attendance, 40 members, 99 days, . . . . .	12,124 00	
Charles Calhoun, clerk, . . . . .	1,000 00	
Messengers, doorkeepers, &c., . . . . .	761 50	
		13,885
29. <i>Miscellaneous Warrants.</i>		
H. N. Hooper, for expense on goods sent to industrial exhibition at London, . . . . .	800 00	
Richards, Munn & Co., for stone for the Washington Monument, resolve 1850, ch. 45, . . . . .	1,638 02	
Francis Tuttle, for Monument to Capt. Isaac Davis, at Acton, resolve 1851, ch. 6, . . . . .	2,000 00	
Towns of Weymouth and Abington, for expense of running line between said towns, resolve 1851, ch. 34, . . . . .	1,044 64	
Thomas W. Tuttle, for injuries sustained by him on Charlestown Bridge, res. 1851, ch. 89, . . . . .	362 00	
Bathsheba J. Holland, in full for services of Park Holland, in 1797, res. 1851, ch. 39, . . . . .	300 00	
Sam'l Adams, for services during Shay's rebellion, res. '51, ch. 69, . . . . .	100 00	



Selectmen of Conway, for Zebulon Paine, resolve 1851, ch. 76,	\$500 00 ✓
John W. Graves, chairman of committee on public charitable institutions, res. 1846, ch. 75,	103 65 ✓
Thomas Campbell, expenses to Washington, in relation to military documents, res.'51, ch. 10,	63 50 ✓
Joseph E. Sprague, for extra expenses in distributing blanks,	13 50 ✓
E. L. Keyes, expenses of committee to visit Normal Schools,	24 00 ✓
Sam'l Shove, expense of taking census of part of the town of Seekonk, for the R. I. boundary commission,	15 00 ✓
E. S. Brigham, for services and expenses in delivering documents,	14 00 ✓
Wm. B. Fowle and L. N. Ide, for Common School journals, &c., for distribution, res. March 20, 1845, ch. 101,	28 60 ✓
Witnesses before committees of the Legislature; sundry persons as per act, 1849, ch. 208,	471 27 ✓
	<hr/> \$7,478 18
30. <i>Term Reports</i> .—Amount paid for copies for distribution, per resolve 1820, ch. 18,	3,055 65 ✓
31. <i>Weights and Measures</i> .—Five sets to new towns, as per act of 1850, ch. 297,	750 00 ✓
33. <i>Reception of the President</i> .—Expenses of the military, &c., during the visit of President Fillmore, Sept. 1851, as per resolve of 1851, ch. 88,	7,227 22 ✓
<i>Secret Ballot</i> .—Expenses paid for envelopes, transportation, &c., act 1851, ch. 226,	1,806 35 ✓
39. <i>Annuity to Harvard College</i> , resolve 1847, ch. 98,	666 66 ✓
40. <i>State Map</i> , act 1846, ch. 241,	25 00 ✓

42. <i>Agricultural Societies</i> .—Amount paid to thirteen societies, as per Rev. Stat., ch. 42,	\$7,180 00 ✓
Franklin County Society, resolve 1851, ch. 30,	300 00 ✓
	<hr/> \$7,480 00 ✓
43. <i>American Institute of Instruction</i> .—Annual appropriation, resolve 1851, ch. 35,	300 00 ✓
53. <i>Asylum for Blind</i> , resolve 1847, ch. 47,	9,000 00 ✓
<i>School for Idiots</i> , resolve 1848, ch. 65,	\$2,500 00 ✓
Resolve 1851, ch. 44,	1,250 00 ✓
	<hr/> 3,750 00 ✓
54. <i>Asylum for Deaf and Dumb</i> , resolve of 1829, 1837, and 1847,	7,892 05 ✓
55. <i>Eye and Ear Infirmary</i> , resolve 1848, ch. 14,	2,000 00 ✓
56. <i>State Lunatic Hospital</i> .—Salaries of officers, Rev. Stat., ch. 48,	3,200 00 ✓
57. <i>Annuities of Martha Johnson</i> , resolve 1843, ch. 73,	2,140 00 ✓
58. <i>State Paupers</i> ,	\$61,477 03 ✓
Do. ship fever,	3,460 95 ✓
Do. lunatics,	42,577 65 ✓
	<hr/> 107,515 63 ✓
<i>Alien Commissioners</i> .—Expenses of commissioners and their agents, under the act of 1851, ch. 342,	2,670 16 ✓
59. <i>Coroners' Inquests</i> ,	1,607 14 ✓
60. <i>Indians</i> .—Payments on account of sundry tribes,	3,919 86 ✓
61. <i>Pensioners</i> ,	1,474 26 ✓
65. <i>Adjutant and Quartermaster General's Department</i> ,	4,650 00 ✓
66. <i>Militia Bounty</i> , per act 1849,	23,843 50 ✓
67. <i>Military Accounts, Inspectors &amp;c.</i> ,	1,126 61 ✓
69. <i>County Treasurers</i> .—For two-thirds the costs of criminal prosecutions,	53,199 44 ✓
70. <i>Arrest of Fugitives from justice</i> ,	946 20 ✓
71. <i>State Reform School</i> , resolve 1851, ch. 75,	22,500 00 ✓
72. <i>Agent for Discharged Convicts</i> , act 1848, ch. 82,	700 00 ✓

73. *Prevention of Counterfeiting*.—One half the expense, as per resolve 1847, ch. 93, . . .  
 74. *State Prison*, per act 1851; ch. 286, . . .  
 77. *Interest on Temporary Loans*, . . .  
 78. *Interest on 5 per cent. loan*, 1850, . . .  
 78. *Interest on State Reform School scrip*, . . .  
 81. *Interest on \$995,000 Western R. R. scrip*, . . .  
*Income Western Railroad Stock Sinking Fund*.—Amount paid for interest accrued on securities purchased, . . .

Total payments on account of ordinary revenue for the year 1851, . . .

EXTRAORDINARY EXPENDITURES FOR 1851; LOANS, FUNDS, &c.

74. *State Prison*, enlargement of, per act 1850, ch. 304.—Amount paid commissioners, from sale of scrip authorized by said act, . . .  
 88. *Temporary Loans repaid*.—Amount loan 1850, paid by sale of scrip, as per resolve of 1851, ch. 90, . . .  
 Loans 1851, . . .  
 91. *Massachusetts School Fund*.—Amount paid for educational purposes, as per act 1846, ch. 219, viz.:  
 Amherst College, . . .  
 Normal Schools, . . .  
 Teachers' Institutes, . . .  
 Teachers' Associations, . . .  
 Massachusetts Teachers' Association, . . .  
 Berkshire Medical Institution, . . .  
 Dictionaries for Public Schools, . . .  
 Agents of Board of Education, . . .  
 Expenses of Board of Education, . . .  
 Salary of Secretary and Clerk, . . .  
 Expenses of Secretary, . . .  
 Dutton & Wentworth, for Printing, . . .

\$40,708 04

[Jan.

\$965 96  
8,000 00  
5,266 66  
5,000 00  
5,000 00  
48,950 00

147 00

\$642,105 41

\$42,085 17

365,000 00

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- Paid for Mass. 5 per cent. scrip, \$105,000  
 Paid for city of Portland 6 per cent. scrip, 104,000  
 Paid for city, town and county do., 23,500  
 Paid for note and mort. of C. R. & W. B. Fund, 4,000  
 Paid on account of lands in Maine, \$722, one half 361

\$236,861 00

\$277,569 04

92. *Interest on School Fund*, 1849–50.—Amount payable July 10, 1850, and not called for December 31, 1850, (21 towns,) paid in 1851, . . .  
*Interest on School Fund for 1850–51*.—Amount payable July 10, 1851, . . .  
 Less, towns not called for, . . .

823 35

\$40,453 56

- Amount to certain tribes of Indians, . . . 240 00

\$40,693 56

93. *Interest on School Fund for Indians*.—Amount paid certain tribes of Indians, as per act 1837, ch. 85, . . .  
*Interest on School Fund*, 1851–52.—Amount paid to West Newbury, per resolve 1851, ch. 19, . . .

150 00

- Amount paid for interest accrued on securities purchased for Massachusetts School Fund, . . . 2,350 33

2,426 18

*Todd Normal School Fund.*—Amount paid

Treasurer of Board of Education for  
income on the fund, per act 1850, ch. 88,

*Western Railroad Stock Sinking Fund.*—

Amount paid for county, city and town  
scrip, purchased for invest-  
ment, . . . . . \$81,300

On account of lands in Maine, 361

*Charles River and Warren Bridge Fund.*—

Amount paid agent for repairs of bridges,

96. *Western Railroad Loan Sinking Fund.*—

Amount received by the Treasurer of  
the Commonwealth of the Western Rail-  
road Corporation, and paid over to the  
commissioners for investment, being one  
per cent. on the amount of scrip loaned  
by the Commonwealth, . . . . . 40,000 00

100. *Andover and Haverhill Railroad Corpora-  
tion.*—Interest on scrip loaned said cor-  
poration, . . . . . 4,900 00101. *Boston and Portland Railroad Corpora-  
tion.*—Interest as above, . . . . . 2,500 00102. *Eastern Railroad Corporation.*—Interest  
as above, . . . . . 23,525 00103. *Norwich and Worcester Railroad Corpo-  
ration.*—Interest as above, . . . . . 20,550 00

Total payments on account of loans, funds, in-  
terest on scrip loaned, &c., . . . . . \$907,523 16

Payments on account of ordinary revenue  
brought forward, . . . . . 642,105 41

\$1,549,628 59

Cash on hand, January 1, 1852, on account of  
ordinary revenue, . . . . . \$10,135 90

Do. Massachusetts School Fund, 8,056 29

Do. Interest on School Fund for  
1850, . . . . . 1,008 98

Do. do. for 1851, ' . . . . 23,150 09

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Do. Western Railroad Stock  
Sinking Fund, . . . . . \$6,346 10

Do. Charles River and Warren  
Bridge Fund, . . . . . 767 46

Do. Hassanameset Indian Fund, 325 00

Do. State Prison enlargement,  
(balance,) . . . . . 11,457 51

Do. interest on Andover and  
Haverhill Railroad scrip, . . . . . 1,675 00

Do. interest on Eastern Railroad  
scrip, . . . . . 3,550 00

Do. on Norwich and Worcester  
Railroad scrip, . . . . . 10,350 00

\$76,822 33

\$1,626,450 92

The total amount of warrants drawn by the  
governor and council on the Treasurer, dur-  
ing the year 1851, was, . . . \$708,795 68

Add for amount drawn in 1850,  
and remaining unpaid Janu-  
ary 1, 1851, . . . . . 10,002 39

718,798 07

Deduct, January 1, 1852, amount unpaid on  
warrant in favor of commissioners for en-  
larging the State prison, . . . \$11,457 51

Paran Stevens on account of re-  
ception of President, . . . . . 300 00

Amount interest on School Fund  
payable July 10, 1851, not  
called for, . . . . . 1,008 98

12,766 49

Total payment on warrants, . . . \$706,031 58

Public debt falling due and paid  
in 1851, . . . . . \$365,000 00

Interest in loans, scrip, &c., in-  
cluding interest on scrip loaned  
to railroad corporations, and

amount accrued on securities purchased,	\$134,639 01	
Less amount unpaid January 1, 1852, .	16,750 00	
	<hr/>	\$117,889 01
Annuities of Martha Johonnot,	2,140 00	
Securities purchased for investment, .	317,800 00	
Western Railroad Loan Sinking Fund, .	40,000 00	
Lands in Maine and Hassanamesset Indian Fund, .	768 00	
	<hr/>	\$843,597 01
Total, .		\$1,549,628 59

## ANALYSIS OF PAYMENTS FOR 1851.

The amount on account of ordinary revenue is	\$642,105 41
Viz:—For Council, Legislature, salaries, &c. being for the ordinary expenses of government, No. 1 to 39, .	\$308,835 94
For scientific and charitable purposes including paupers, No. 40 to 61, .	152,974 10
For militia, county treasurers, State Reform School, State Prison, &c., No. 65 to 74, .	115,931 69
For interest on public debt, including \$48,950 on Western Railroad Scrip, No. 77 to 81, .	64,363 68

The first of the foregoing items amounts to \$118,000 more than the average for the last ten years, the excess being due in part to the expense of the Legislature last year, which was \$68,000 above the average. The other three items are increased about \$23,000 only.

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<i>Temporary Loans</i> , 1850 and 1851, repaid, (No. 88.)	\$365,000 00
Amount for enlargement of the State Prison, No. 74, not including \$8,000 from ordinary revenue, .	42,085 17
<i>Massachusetts School Fund</i> , (No. 91.)—Amount for educational purposes, .	\$40,708 04
Amount for securities purchased &c., .	236,861 00
	<hr/>
Amount paid for interest on School Fund, School Fund for Indians, &c., No. 92 to 94,	44,632 97
<i>Western Railroad Loan Sinking Fund</i> , No. 96.—Amount paid commissioners for investment, .	40,000 00
<i>Western Railroad Stock Sinking Fund</i> —Amount paid for investment, No. 95, .	81,661 00
<i>Charles River and Warren Bridge Fund</i> .—No. 99, .	5,400 00
<i>Interest on Railroad Scrip</i> .—No. 100 to 103, .	51,175 00
	<hr/>
Total, .	\$1,549,628 59

The payments on account of ordinary revenue during the year, were about \$23,000 above the estimate made near the close of the last session of the Legislature, of which sum over \$15,000 was for the State Prison, and on account of the reception of the President of the United States, neither of which items were included in the estimate.

The receipts did not vary essentially from the estimate, being only about \$1,700 less.

The deficit for the years 1850 and 1851, therefore, amounted to about \$135,000 instead of \$112,000, as anticipated.

Of the former sum, \$100,000 has been paid by sale of five per cent. scrip, as before stated, leaving \$35,000 a charge upon the revenue for 1852.

ESTIMATED RECEIPTS AND EXPENDITURES FOR  
1852, ON ACCOUNT OF ORDINARY REVENUE IN  
DETAIL.

## RECEIPTS.

1. Auction tax,	\$15,000 00
2. Bank tax,	431,000 00
4. Alien passengers,	40,000 00
6. Hawkers and pedlers,	2,000 00
8. Attorney for Suffolk County,	4,000 00
10. Alien estates,	1,000 00
11. Interest on deposits,	1,000 00
19. Western Railroad dividends,	80,000 00
Income of Stock Sinking Fund,	32,000 00
26. Miscellaneous,	1,000 00

\$607,000 00

Cash on hand, January 1, 1852,

10,135 90

\$617,135 90

## EXPENDITURES.

1. Council,	\$5,000 00
2. Legislature,	120,000 00
3. Salaries,	78,000 00
4. Fuel and lights,	1,000 00
5. Repairs,	3,000 00
6. Furniture,	2,000 00
7. Stationery,	3,000 00
8. State Library,	300 00
9. Newspapers, &c.,	5,000 00
10. State printing,	20,000 00
11. Postage,	600 00
12. Index and journals,	200 00
13. Sheriffs,	1,200 00
15. Contingent fund,	1,500 00
16. International exchanges,	300 00
20. Documents in England,	200 00
22. Bank commissioners,	3,200 00
23. Commissioners and committees,	5,000 00

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29. Miscellaneous warrants,	\$3,000 00
30. Term Reports for distribution,	2,000 00
31. Weights and Measures for towns,	300 00
Annuity to Harvard College,	666 00
42. Agricultural Societies,	7,500 00
48. American Institute of Instruction,	300 00
53. Asylum for Blind,	9,000 00
53. School for Idiots,	5,000 00
54. Deaf and dumb,	8,000 00
55. Eye and Ear Infirmary,	2,000 00
56. State Lunatic Hospital,	3,200 00
57. Annuities of Martha Johonnot,	2,140 00
58. State paupers,	92,000 00
Alien commissioners,	2,000 00
59. Coroner's inquests,	1,600 00
60. Indians,	2,000 00
61. Pensioners,	1,500 00
65. Adjutant and Quarter Master General's Department,	3,000 00
66. Militia bounty,	24,000 00
67. Military accounts,	1,200 00
69. County treasurers,	58,000 00
70. Arrest of fugitives,	1,000 00
Secret ballot,	800 00
71. State Reform School,	20,000 00
72. Agent for discharged convicts,	600 00
73. Prevention of counterfeiting,	1,000 00
77. Interest on temporary loans,	2,000 00
78. Interest on Five per cent. loans,	15,000 00
80. Interest on Western Railroad Scrip,	50,000 00

\$568,306 00

Add for temporary loan 1851, to be paid,

45,000 00

Total charge upon the revenue for the year,

\$613,306 00

Estimated receipts as per page 24, including

cash on hand, January 1, 1852,

617,135 90

Surplus,

\$3,829 90



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It was assumed in May last, prior to the close of the session of the Legislature, that the revenue for 1852 would reach \$648,000; allowing \$80,000 for increase of bank tax, and also an additional sum for alien passengers.

It appears more likely now that the bank tax will be increased but \$40,000, and that the sum for alien passengers will be less even than the estimate for 1851.

The amount of additional capital for banking, granted by the last Legislature, has not all been paid in, and contrary to expectation, not a single bank has been established under the general law.

Whether the existence of laws which forbid the banks to take the market price for their funds, or to pay interest on deposits which capitalists would be ready to leave with them, has to do with the disinclination to engage in the business of banking, except in a private way and on more profitable terms, is a question which may not be discussed here.

It is one, however, in which the people of the Commonwealth are deeply interested, particularly if the tendency of the laws is to drive capital to other and less safe places for investment, and thus create or aggravate the evil we would seek to remedy.

A question has also arisen which will be fully considered in the report of the Superintendent of Alien Passengers for the city of Boston, whether there should not be some change in the laws in relation to the collection of commutation money received by him.

It appears that the tendency of the difference between our mode and that adopted in New York is such, that the owners of vessels, residing in Boston, are more and more inclined to send their passengers (and with them freights also) to New York, where the tax is paid, and from whence the emigrants, or such of them as are likely to be a public charge, are sent to this and the neighboring States for support.

The result of this or some other cause, has been, that while there is an increase of arrivals at New York, there is a diminution here, and the tax which was over \$35,000 for eight months in 1850, has been only \$37,000 for the entire year past, or about three-fourths the sum reasonably expected.

It seems to the undersigned, that the revenue, from both the

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sources before-mentioned, can be increased without injury to any public or private interest.

The amount to be received as income of the Western Railroad Stock Sinking Fund, will be increased in proportion as there are sales of lands in Maine for cash, or payments on notes already in the fund to the amount of about \$168,000, not including interest accrued and in part over due.

The interest on the whole fund (including land notes) is sufficient now to pay that on all the scrip issued on account of the Western Railroad, with the exception of \$100,000.

The expenditures for the year 1852, it will be seen, are put at about \$74,000 less than for 1851.

It is assumed that the session of the Legislature will not continue more than one hundred and twenty days, which will reduce the cost of that item at least \$20,000 00

There has also been deducted as follows, viz :—

Valuation Committee, 1850,	\$13,885
Reception of the President,	7,200
State Paupers, . . . .	15,000
State Reform School, . . . .	2,500
State Prison, . . . .	8,000
Miscellaneous Warrants, . . . .	4,000
Sundry other accounts, . . . .	3,500
	<hr/> 54,085 00
	\$74,085 00

The only item on the preceding list which appears to require explanation, is that in relation to State Paupers. It will be borne in mind, that in the report from this office for the year 1850, presented to the last Legislature, it was stated that there was a difficulty in relation to accounts presented for the support of State paupers, arising from a belief that the laws in relation to such charges were not properly regarded.

Commissioners were appointed by the act of 1851, ch. 352, in relation to aliens and State paupers, and agents employed by them have, during the last half of the year 1851, visited all the almshouses in the Commonwealth, and made personal examination of all cases coming to their knowledge.



The result, so far as the treasury of the Commonwealth is concerned, has been highly satisfactory, as there will be a reduction of about \$15,000 from the amount paid last year, instead of being, as the Commissioners fully believe it would, nearly as much the other way.

It is not supposed that the actual cost of supporting the poor can be much reduced under the present system, but that the consequence of the examination is rather to transfer the burthen than to make it less. It is agreed, in fact, that with the exception of lunatic and ship-fever patients, the cities and towns are not reimbursed for their expenses by a large sum. It is hardly necessary to repeat here a suggestion made in the report last year, in relation to State almshouses for foreign paupers exclusively, as the Commissioners abovenamed will present that subject in their report, being fully persuaded that such institutions will be more economical than any modification of the present system, both from personal examination of similar establishments in the city of New York, and the reports and opinions of all their agents.

In relation to ship-fever cases, as they are termed, it is proper to state, that heretofore such cases have been considered contagious and dangerous to the public health.

The charges for care and support of persons attacked by that disorder vary from \$3,00 to near \$16,00 per week, and the whole amount charged for one year, to Nov. 1, 1851, is more than twice as much as for the year previous, while the prevalence of the disease has been less.

It is a question whether what is now called ship fever is really a contagious disease in the strict acceptation of the term, (and therefore entitled to be charged for at so high a cost) and as physicians are not agreed upon that point, I have taken the liberty to reduce all such accounts to the ordinary rate for the support of State paupers, sick with other disorders, trusting that if the parties making claims judge best, they will bring the question directly before the Legislature for decision.

The amount involved is about \$7,000, and if allowed, will add thus much to the expenditures of the present year beyond the estimate, and show a deficit instead of a surplus from \$3,000 to \$4,000.

With regard to the year 1853 not much can be estimated upon which reliance can be placed.

It is quite probable in relation to the cost of legislation that there may be a material reduction, as the representation in the popular branch will hardly be so large again until the next valuation, though it can be, if all the smaller towns choose to exhaust their right during the next year.

If the cost of that item could be reduced to the average, for ten years prior to the last, viz., about \$72,000, there would, without change in other accounts, be a surplus revenue of over \$70,000 per annum.

It is not to be expected, however, that legislation can be had to meet the wants of our increasing population and business for the same cost as when both were much less, and I should not therefore rely much upon any very great reduction from the amount put down for the present year, say \$120,000.

With regard to other branches of expenditure there can be but little variation under existing laws, and as the revenue will rather increase than otherwise, it would seem reasonable to anticipate an excess hereafter, something like the amount to be applied this year to the payment of the balance of deficit for the last, say \$35,000. If that sum could be increased to \$50,000, it would be safe to rely upon it to redeem the scrip authorized to be issued by resolve of 1851, ch. 90, to meet the deficit of 1850 and 1851, as the payment of one half could be postponed until 1854 without detriment. The scrip is redeemable within two years from July 1, 1851, and is held by the Massachusetts School Fund as an investment.

During the years 1849, 1850, and 1851, there has been issued a further sum in scrip, at 5 per cent. (of which the school and sinking funds hold about one half,) and authority was granted by the last Legislature to issue \$100,000 more, to defray the cost of an additional lunatic hospital.

The Alien Commissioners will recommend the expenditure of something like \$100,000 more, and it is understood that the Trustees of the State Reform School will suggest the propriety of an addition to the buildings at Westborough, to cost about \$40,000.

If these plans are adopted, the debt of the Commonwealth

will be increased to about \$550,000, not including that for scrip on account of the Western Railroad

It will be understood that one half the proceeds of sales of lands, in Maine, are pledged first to redeem the Western Railroad scrip due in 1857, and next that to be issued on account of the new hospital, to be made payable in 1865. That will require about \$300,000 in addition to the present sinking fund, which is not far from one half the present estimated value of the lands.

It is apparent, therefore, that unless the lands are found to be more valuable than they now appear, no reliance can be placed upon them for means to redeem the scrip issued on account of the State Reform School and State Prison, to say nothing of any further calls of the same general character.

It will therefore become necessary in case the plans of the Alien Commissioners or the Trustees of the State Reform School should be adopted, that some provision should be made for meeting the expense.

The only mode apparent to the undersigned, except the imposition of a State tax, is the creation of a still further amount of scrip to wait the maturity of that issued and loaned to the Western Railroad Corporation.

It is true that a sale might be made of a portion of the Western Railroad stock, now held by the Commonwealth, and means raised therefrom. But such a sale would involve the loss of more than \$20 on each share, which is now locked up in the Loan Sinking Fund, where it must remain until the scrip falls due in 1868, '69 and '70. There would also be a further loss of the difference between the interest on scrip, and the dividend on the stock, which has for years past been three per cent, or \$30,000 per annum, without including the stock held by the School and Stock Sinking Funds.

Such a loss may perhaps be considered a less evil than the creation of an additional debt, and the question is one which the Legislature is abundantly able to determine.

If resort to taxation is considered advisable, there will be a necessity for about the same amount that was raised in 1844 and 1845 to pay off the balance of the 5 per cent. loan of 1839, say \$150,000.

That amount is all that has been paid for twenty years, not

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withstanding the large expenditures made within that time for extraordinary purposes, and the diversion of the proceeds of the sale of lands in Maine from ordinary revenue to the School Fund and Western Railroad Stock Sinking Fund.

The loan of 1839 was within a fraction of \$300,000, or about the same amount as the scrip issued during the last three years, and it may become necessary now as then to lay a tax to meet a portion of the debt at least, (provided all the Western Railroad stock is retained) in addition to provision for any further amount which may now be created.

It will be observed that no account has been made in the foregoing estimate of the cost of land adjoining the State Prison at Charlestown, which it is understood it will be proposed to purchase, nor has any reference been made to the necessity of rebuilding Charles River Bridge within the next two years, which undoubtedly will require to be provided for, as the fund is now only about sufficient to keep the two bridges in repair for two years longer, and of course not to be relied upon for the expense of a new structure, which would cost something like \$50,000.

It is possible that something might be saved from that sum by making use of a common entrance and exit for two bridges, and separating them at the centre as has been proposed; but the cost in any case would be considerable; and will require some specific provision for its payment whenever incurred.

These and other items of expenditure, which may be consequent upon the action of the present Legislature, will of course be added to the estimate as furnished on page 24.

#### PROPERTY OF THE COMMONWEALTH.

The following is a more particular account of the property of the Commonwealth, as stated generally on pages 3 and 4:—

##### *Western Railroad Stock.*

10,000 shares, cost from 1836 to 1848, . . .	\$1,000,000 00
First dividend in 1845; total dividends to Jan. 1, 1852, inclusive, . . .	\$523,012 00.

Interest, paid or due, to Jan. 15,  
1852, inclusive, . . . \$587,019 00

Excess of interest, . . . \$64,007 00

*Lands in Maine.*

1,650,000 acres, or thereabouts, valued at . . . \$631,301 52

There has been sold, during the year, timber and land amounting to about \$21,000. The land having been bargained for prior to the passage of the act forbidding such sales, the Land Commissioners did not feel justified in withholding their consent to a completion of the contract.

*Massachusetts Claim.*

The amount of claim on the general government, for militia services during the last war, is . . . 181,000 00

This claim was long since admitted to be a valid one by the proper officer at Washington, and ought to be paid. Whole amount \$272,000, less  $\frac{1}{2}$  to Maine.

*State Reform School Fund.*

This fund is in the hands of the trustees, and was contributed by the late Hon. Theodore Lyman, with the exception of \$10,000 paid by the Commonwealth, . . . 70,000 00

*Natick Indian Fund.*

Amount in hands of guardian, Elijah Pierce, . . . 1,125 15

*Western Railroad Loan Sinking Fund.*

The Western Railroad Loan Sinking Fund, with the Albany Loan Sinking Fund, amounted on the first of January, 1852, including interest, dividends, &c. accrued, to about \$1,060,00 00

Add for surplus fund of the corporation, . . . 128,000 00

\$1,188,000 00

The above sum is equal to about \$23 00 per share, on 51,500 shares of the capital stock, of which the Commonwealth owns 10,000 shares, say at least, . . . 220,000 00

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These funds are to go on accumulating by the addition of \$50,000 per annum and their own interest, until the maturity of the scrip loaned to the Western Railroad Corporation, which will be in something less than 20 years from this date; when, if as well managed in future as in times past, they will be nearly, or quite, sufficient to redeem the debt, leaving the stock free from incumbrance, and, so far as can now be foreseen, worth double its cost.

The securities belonging to that portion of the above, which is pledged for the redemption of the scrip loaned by the Commonwealth, are held by the treasurer, (who is one of the commissioners,) in trust for the Western Railroad Corporation. [See act of 1838, ch. 9, and 1839, ch. 50.]

*Western Railroad Stock Sinking Fund.*

This fund was created for the purpose of redeeming the scrip issued by the Commonwealth to pay for 10,000 shares Western Railroad Stock, and consists of one half the proceeds of sales of lands in Maine, since April 15, 1837, with the accumulating interest, until the commencement of the year 1851, when the interest on all securities, except the notes for lands, was diverted from the fund and placed to credit of ordinary revenue, as per act of 1850, ch. 189.

The fund now amounts to . . . \$761,597 67

Viz, notes for lands in Maine, . . . 167,818 29

Notes and mortgages, . . . \$150,885 00

County, city, and town scrip, . . . 122,300 00

State Reform School scrip 1849, . . . 25,000 00

Do do. do., 1850, . . . 64,202 28

Western Railroad do., 1837, . . . 110,000 00

Do. do. stock, 943 shares, . . . 94,300 00

Right of 943 shares in Loan Sinking Fund, at \$22 per share, . . . 20,746 00

Cash on hand, Jan. 1, 1852, . . . 6,346 10

593,779 38

\$761,597 67

Add to the above:	
Interest on land notes accrued, estimated,	\$10,000 00
Interest and dividends on investments,	14,000 00
	<hr/> \$785,597 67
<i>Cash on hand, January 1, 1852.</i>	
Amount on account of ordinary revenue,	\$10,135 90
Amount unexpended, balance on account of State Prison,	11,457 51
	<hr/> 21,593 41
	<hr/> \$2,886,617 75

## UNPRODUCTIVE PROPERTY.

State House and land,	\$500,000 00
House No 12 Hancock street and land,	12,500 00
State Lunatic Hospital at Worcester,	185,000 00
State Reform School at Westboro',	113,000 00
State Prison at Charlestown,	497,112 49
State Arsenal at Cambridge,	26,000 00
Warren Bridge,	50,000 00
Charles River Bridge,	25,000 00
Yacht Gipsy,	1,000 00
Weights, Measures, and Balances,	5,500 00
State Library, 7,000 volumes,	10,900 00
Deed (quitclaim) of M. Ambrose,	100 00
Rainsford Island, 11 acres, (not valued,)	<hr/> 1,426,112 41
	<hr/> \$4,312,730 24

## BONDS AND MORTGAGES OF RAILROAD CORPORATIONS.

The Commonwealth holds as security for the final redemption of 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

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<i>Western Railroad.</i>	
Sterling bonds, April 28, 1838,	\$2,100,000
Do. 10, 1839,	1,200,000
July 13, 1841,	700,000
	<hr/> \$400,000 00
Less for £100, not issued,	444 44
	<hr/> \$3,999,555 56

Add for difference between our own and sterling currency, say \$319,964 44.

*Andover and Haverhill, now Boston and Maine Railroad.*

May 18, 1837,	\$100,000
Boston and Portland, now Boston and Maine.	
September 27, 1839,	50,000
	<hr/> \$150,000

*Eastern Railroad.*

August 23, 1837,	500,000
<i>Norwich and Worcester Railroad.</i>	
May 1, 1837,	400,000
	<hr/> 1,050,000 0
	<hr/> \$5,049,555 56

Total property, including the Western Railroad Stock Sinking Fund, \$9,362,285 80

*An account in detail of the Massachusetts School and other Funds belonging to the Commonwealth, January 1, 1852.*

## MASSACHUSETTS SCHOOL FUND.

This fund was established in 1834, when it was provided that one half the proceeds of sales of lands in Maine, should thereafter be added to the amount received on account of the claim of the Commonwealth on the General Government, (viz., \$281,000,) and the income thereof be apportioned annually among the towns in the State for the support of Common Schools.

In 1846 it was enacted that all payments for educational purposes should be made from the principal of the fund.



During the year 1851 the amount was over \$40,000, including \$12,292 for dictionaries for the public schools, \$7,000 for Berkshire Medical Institution, and \$5,000 for Amherst College.

The fund is consequently less than it was last year, there having been but a small amount added from sales of lands.

It consists of notes for lands in Maine, .	\$167,818 29
Notes and mortgages, 6 per cent, .	\$157,493 00
County, city and town scrip, 6 per cent., .	147,500 00
Massachusetts Scrip, 1850 and 1851, 5 per cent., .	114,090 00
Western Railroad Scrip, 1837, 5 per cent., .	190,000 00
Boston and Portland Railroad Scrip, 1839, 5 per cent., .	50,000 00
Eastern Railroad Scrip, 1838, 5 per cent., .	20,000 00
Western Railroad Stock, 8 per cent., .	82,100 00
Rights in Loan Sinking Fund, .	18,062 00
Cash, January 1, 1852, .	8,056 29
	<hr/>
	787,301 29
Total, .	\$955,119 58
Interest on land notes accrued, \$10,000.	

It was originally intended that the fund should be limited to \$1,000,000, but the act of 1851, ch. 112, extends the limit to \$1,500,000.

It is quite doubtful if that amount can be realized from the sale of Maine lands, as their value is now considered but little above \$600,000, of which sum it will require at least one half to raise the Western Railroad Stock Sinking Fund to \$1,000,000, and pay the scrip to be issued on account of the New Lunatic Hospital, as already provided.

The appropriations from the principal of the School Fund, under existing laws, will be about \$20,000 less for this year than for 1851, inasmuch as the call for dictionaries has been mostly supplied, the grant to Amherst College all paid, and that to the Berkshire Medical Institution in part.

If no additional charges are made upon the fund, it will, for

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the present, require the sale of at least \$40,000 per annum of Maine lands, which is twice the amount sold in 1851.

The annual interest on the land notes now in the fund may be considered equal to about \$10,000, leaving about as much more to be raised by sales of lands, in order to meet existing calls upon the principal of the fund, which, it will be seen, cannot increase with much rapidity, unless the lands are offered with more freedom.

In my report, last year, I took the liberty to suggest the expediency of providing for a sale of our interest in all the lands to the state of Maine, or of making such a division of them as would, if possible, leave our portion somewhat by itself, and permit such a system of management as would promote our interest without conflicting with that of our sister state.

It is supposed that some action will be had upon the question in the Legislature of Maine, and it is possible that such terms may be agreed upon as will promote the interest of all parties.

The amount taken for the foundation of the School Fund consisted of notes of certain banks in Boston, taken for money loaned in 1831, and payable in twenty years; and it is worthy of remark, perhaps, that the semiannual interest has been paid without the least delay in any case, and so much of the principal as had not been paid in anticipation was promptly furnished on the day it fell due.

The banks to which the loan was made, were the City, Eagle, Globe, State, North, and Columbian.

The amount paid as above, on or before the first day of October, 1851, was \$205,000.

Of this sum the treasurer of the Commonwealth, by direction of the governor and council, invested \$100,000 in Massachusetts 5 per cent. scrip, due July 1, 1853, and \$104,000 in city of Portland scrip, due February 1, 1871, both at par.

As there has since been a question raised in relation to the propriety of making the last named investment, it may not be amiss to state here, that the treasurer, before deciding to make the purchase, took ample time and opportunity to ascertain the validity of the loan made by the city, and its entire responsibility for the payment thereof, both by obtaining the opinion of the attorney general of this Commonwealth and that of other distinguished legal men.

Whatever opinion there may be entertained with regard to the expediency of investing the funds of the Commonwealth in a loan made for the benefit of enterprises in a sister state, there can scarce be a doubt but that the purchase was a judicious one for the school fund, and upon better terms than could at that time be made, of as good security, paying equal interest.

Since the date of that purchase, loans have been made, to a considerable extent, to counties, cities and towns in this Commonwealth, in sums from \$800 to \$9,000, both from the school and stock sinking funds, and these securities are, upon the whole, more satisfactory than any other that now offer, and would have been taken before if they could have been obtained in sufficient amounts.

#### CHARLES RIVER AND WARREN BRIDGE FUND.

This fund was established by act of 1841, which provided that the tolls taken on both the bridges should, after paying the sum of \$25,000 for Charles River Bridge, be used to keep both in repair: *provided, however*, that the tolls should not, in any case, be taken more than two years, or the fund amount to more than \$50,000.

After the settlement with the Phœnix Bank, the fund was a little over \$30,000, (its maximum amount,) and has been constantly diminishing since, until there only remains a sum sufficient for the repairs during two years more, when it is likely that the old bridge must be rebuilt. The fund now consists of

Notes and mortgages, . . .	\$11,809 15	
Cash, January 1, 1852, . . .	767 46	
		<hr/>
		\$12,576 61

#### TODD NORMAL SCHOOL FUND.

1 Certificate State Reform School Scrip, 1850, \$10,797 72

The above sum was paid by the executor of the late Henry Todd, to the treasurer of the Commonwealth, and by him invested for the Board of Education, as per act of 1850, ch. 88.

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#### SCHOOL FUND FOR INDIANS.

Amount reserved from the surplus revenue, per act of 1837, ch. 85, and invested for the benefit of schools among certain tribes of Indians, note and mortgage, . . . \$2,500 00

*Massachusetts Indian Fund.*—Amount paid to the treasurer of the Commonwealth, as per resolve of 1850, ch. 54, . . . \$279 00  
Amount transferred to the fund from ordinary revenue, per resolve of 1851, ch. 73, . . . 46 00

325 00

*Interest on Massachusetts School Fund.*—Amount received from June 1, 1850, to June 1, 1851, and apportioned July 10, 1851, not called for, . . . \$1,008 98

Amount received from June 1, 1851, to January 1, 1852, to be apportioned and paid July 10, 1852, . . . 23,150 09

24,159 07

*Interest on Railroad Scrip.*—Amount placed in hands of the treasurer of the Commonwealth by sundry corporations, to pay interest on scrip loaned them and not called for, . . . \$5,575 00  
Add paid in advance by G.

L. Perkins, treasurer of  
Norwich and Worcester  
Railroad, . . . 10,000 00

15,575 00

Total funds, . . . \$1,021,052 98

Property of the Commonwealth on its own account, brought forward from page 35, . . . 9,362,285 80

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\$10,383,338 78

Deduct debt and liabilities of the Commonwealth, as stated on page 4, . . . 6,391,030 56

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\$3,992,308 22



Of the above, there is, on account of real estate, &c., unproductive,	\$1,4-6,112 49
Massachusetts School Fund and other funds, specifically ap- propriated,	\$1,076,603 13
Add for one half lands in Maine,	315,000 00
	<u>1,391,603 13</u>

There remains, on account of ordinary revenue,  
as follows, viz:

Western Railroad Stock,	\$1,000,000 00
Proportion of Loan Sinking Fund,	220,000 00
Western Railroad Stock Sinking Fund,	761,597 67
One half lands in Maine,	316,301 52
Massachusetts claim,	181,000 00
Cash on hand,	37,168 41
	<u>\$2,516,067 60</u>

Deduct debt of the Common-  
wealth on its own account, as  
per page 4, 1,341,475 00 |

Actual excess, after providing  
for all debts and liabilities,  
January 1, 1852, \$1,174,592 60 |

It appears, from the preceding statement, that the Common-wealth has ample means for meeting all its liabilities and a large surplus for future contingencies, although, with the exception of the Western Railroad Stock, these means are not immediately available.

It will further appear, upon examination, that while the interest on the debt of the Commonwealth, at five per cent., is but \$77,000, the income from the railroad stock alone is \$80,000, besides contributing its proportion annually to the Loan Sinking Fund, equal to nearly \$8,000 more.

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There is, then, every reason to be satisfied with the present financial condition of Massachusetts, which is certainly such as fully to warrant the high reputation her credit sustains at home and abroad, and the strongest inducement to preserve that credit unimpaired by a careful regard to its use hereafter.

It is hardly necessary to add, that the people of the Commonwealth can, as yet, have had no reason to regret the loan of State scrip to sundry railroad corporations in years past, as there has never been a failure, on their part, to pay the interest promptly, nor can there be a doubt but that the principal will be as readily met when due.

Much of this scrip is held abroad, and we reap the advantage of the difference between the interest thereon and the income from the investment here, particularly in case of the Western, of which at least three fourths must be in foreign hands.

Before concluding this report, it seems proper to add, for the information of those who have not had occasion to examine the two former annual statements from this office, that in both there may be found some data in relation to the business of the treasury office during the twenty years preceding January 1, 1851, which it was not deemed expedient to embody in this, and particularly in regard to the amount received or paid under each head or account during that period.

It will be observed that generally, in this report, each account is numbered, and the different branches of revenue or expenditure classified, separating those of ordinary from those of extraordinary character.

The same plan of numbering and classification having been adopted in the former reports, there will be no difficulty in referring to the corresponding accounts in the tables at the close of each, whenever occasion arises for comparison of any item, one year with another, during the time specified.

Those documents are, House, 1850, No. 3, and 1851, No. 7, and can be obtained in this office if desired.

I have appended a copy of the trial balance of the Auditor's Ledger, as it appeared prior to the settlement of the accounts connected with ordinary revenue on the 31st of December,

1851, and also a statement showing the amount received and paid on account of ordinary revenue, from 1841 to 1851, inclusive, with the amount of surplus or deficit for each year, irrespective of the cash on hand at its commencement or close.

All which is respectfully submitted.

DAVID WILDER, JR., *Auditor.*

[See

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RECEIPTS AND EXPENDITURES 1841 TO 1851, INCLUSIVE, ON ACCOUNT OF ORDINARY REVENUE.

Year.	Receipts.	Expenditures.	Surplus.	Deficit.
1841,	\$404,313 18	\$399,928 57	\$4,384 61	
1842,	415,798 97	351,550 87	64,248 10	
1843,	381,424 56	370,364 58	11,059 98	
1844,	377,027 83	413,559 83		\$36,532 00
1845,	505,547 49	416,443 02	89,104 47	
1846,	502,025 34	421,125 31	80,900 03	
1847,	500,331 83	478,755 63	21,576 20	
1848,	508,394 79	548,674 92		40,280 13
1849,	490,903 71	541,804 23		50,900 52
1850,	492,810 64	556,055 54		63,244 90
	<hr/>	<hr/>	<hr/>	<hr/>
	\$4,578,578 34	\$4,498,262 50	\$271,273 39	\$190,957 55
1851,	566,432 09	642,105 41		75,673 32
Balance surplus for 10 years,				\$80,355 84
Deficit for 1851,				75,673 32
				<hr/>
Deficit for 11 years,				\$4,642 52

During the period above named there has been received for State tax, two years, \$150,000 00.

There has been paid for the State Reform School, not including annual expenses, something over \$110,000 and for weights, measures and balances, over \$52,000 00, while no income has been derived from sales of lands in Maine as formerly.

## AUDITOR'S TRIAL BALANCE, DECEMBER 31, 1851.

	Dr.	Cr.
State House, . . . . .	\$500,000 00	
State Lunatic Hospital, . . . . .	185,000 00	
State Reform School, . . . . .	113,000 00	
State Prison, . . . . .	497,112 49	
Arsenal, . . . . .	26,000 00	
Charles River Bridge, . . . . .	25,000 00	
Warren Bridge, . . . . .	50,000 00	
House, No. 12, Hancock Street, . . . . .	12,500 00	
Yacht Gipsy, . . . . .	1,000 00	
Deed of Michael Ambrose, . . . . .	100 00	
State Library, . . . . .	10,900 00	
Weights and measures, . . . . .	5,500 00	
Rainsford Island, (not valued.) . . . . .		
Massachusetts claim, . . . . .	181,000 00	
State Reform School Fund, . . . . .	70,000 00	
Natick Indian Fund, . . . . .	1,125 15	
Lands in Maine, . . . . .	631,301 52	
Notes for lands in Maine, . . . . .	335,636 58	
Interest on land notes transferred to School Fund and Stock Sinking Fund. . . . .		
Notes and mortgages, . . . . .	322,687 15	
County, city and town scrip, . . . . .	269,800 00	
Western Railroad Stock, . . . . .	1,000,000 00	
Do. do. in Massachusetts School Fund, . . . . .	82,000 00	
Do. do. in Stock Sinking Fund, . . . . .	94,300 00	
Western Railroad Scrip in School Fund, . . . . .	190,000 00	
Do. do. in Stock Sinking Fund, . . . . .	110,000 00	
Right of Commonwealth in Western Railroad Loan Sinking Fund, . . . . .	220,000 00	
Right of Massachusetts School Fund in West- ern Railroad Loan Sinking Fund, . . . . .	18,062 00	
Right of Western Railroad Stock Sinking Fund in Western Railroad Loan Sinking Fund, . . . . .	20,746 00	
Boston and Portland Railroad Scrip in School Fund, . . . . .	50,000 00	
Eastern Railroad Scrip in School Fund, . . . . .	20,000 00	
Five per cent. Scrip, 1850, in School Fund, . . . . .	14,090 00	
Five per cent. Scrip, 1851, in School Fund, . . . . .	100,000 00	

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1852.]

	Dr.	Cr.
State Reform School Scrip, . . . . .	\$100,000 00	
Railroad Bonds and Mortgages, . . . . .	5,049,555 56	
Railroad Scrip loaned, . . . . .		\$5,049,555 56
State Reform School Loan, . . . . .		100,000 00
Five per cent. Loan, 1850, . . . . .		100,000 00
Five per cent. Loan, 1851, . . . . .		100,000 00
Temporary Loan, 1851, . . . . .		45,000 00
Western Railroad Scrip, 1837, . . . . .		995,000 00
Massachusetts School Fund, . . . . .		955,119 58
Charles River and Warren Bridge Fund, . . . . .		12,576 61
School Fund for Indians, . . . . .		2,500 00
Massachusetts Indian Fund, . . . . .		325 00
Todd Normal School Fund, . . . . .		10,797 72
Interest on School Fund, 1850, . . . . .		1,008 98
Interest on School Fund for 1851, . . . . .		23,150 09
Western Railroad Stock Sinking Fund, . . . . .		761,597 67
Audover and Haverhill Railroad, . . . . .		1,675 00
Boston and Portland Railroad, . . . . .		
Eastern Railroad, . . . . .		3,550 00
Norwich and Worcester Railroad, . . . . .		10,350 00
Commonwealth Massachusetts, . . . . .		2,195,505 89
Cash, . . . . .	76,822 33	
Revenue, (amount of 5 per cent. and tempo- rary loan,) . . . . .		80,000 00
Auction tax, . . . . .		14,759 49
Bank tax, . . . . .		391,066 26
Alien passengers, . . . . .		37,066 54
Alien estates, . . . . .		3,179 53
Attorney for Suffolk County, . . . . .		6,122 74
Commissioners of Insolvency, . . . . .		80 16
Hawkers' and pedlers' licenses, . . . . .		2,018 00
Insurance tax, . . . . .		206 24
Interest, . . . . .	5,266 68	1,076 30
Interest on Five per cent. Scrip, 1850, . . . . .	5,000 00	690 96
Interest on Five per cent. Scrip, 1851, . . . . .		1,250 00
Income on Western Railroad Stock Sinking Fund, . . . . .		28,393 92
Profit on Five per cent. Scrip sold, . . . . .		340 00
Western Railroad dividends, . . . . .		80,000 00
Interest on State Reform School Scrip, . . . . .	5,000 00	
Interest on Western Railroad Scrip, . . . . .	48,950 00	
Council, . . . . .	5,153 00	
Legislature, . . . . .	139,469 20	
Salaries, . . . . .	78,267 94	
Fuel and lights, . . . . .	1,128 53	

	Dr.
Repairs, . . . . .	\$3,147 08
Furniture, . . . . .	1,742 77
Stationery, . . . . .	3,062 41
Newspapers, . . . . .	5,849 14
State printing, . . . . .	20,876 26
Postage, . . . . .	624 83
Index and Journals, . . . . .	264 00
Sheriffs, . . . . .	1,264 83
Contingent Fund, . . . . .	2,000 00
International Exchanges, . . . . .	300 00
Documents in London, . . . . .	213 74
Bank Commissioners, . . . . .	3,156 15
Commissioners for various purposes, . . . . .	7,134 54
Valuation Committee, . . . . .	13,885 50
Miscellaneous warrants, . . . . .	7,478 18
Term Reports, . . . . .	3,055 65
Weights and measures, . . . . .	750 00
Reception of president, . . . . .	7,227 22
Secret ballot, . . . . .	1,806 36
Annuity to Harvard College, . . . . .	666 66
State map, . . . . .	2 00
Agricultural Societies, . . . . .	7,480 00
American Institute of Instruction, . . . . .	300 00
Asylum for the Blind, . . . . .	9,000 00
School for Idiots, . . . . .	3,750 00
Asylum for Deaf and Dumb, . . . . .	7,892 05
Eye and Ear Infirmary, . . . . .	2,000 00
State Lunatic Hospital, . . . . .	3,200 00
Annuities of Martha Johnson, . . . . .	2,140 00
State paupers, . . . . .	107,515 63
Alien commissioners, . . . . .	2,670 16
Coroner's inquests, . . . . .	1,607 14
Indians, . . . . .	3,919 86
Pensioners, . . . . .	1,474 26
Adjutant and Quarter Master General, . . . . .	4,650 00
Militia bounty, . . . . .	23,843 50
Military accounts, . . . . .	1,126 61
County treasurers, . . . . .	53,199 42
Arrest of fugitives, . . . . .	946 20
State Reform School, . . . . .	19,500 00
Agents for discharged convicts, . . . . .	700 00
Prevention of counterfeiting, . . . . .	965 96

\$11,013,962 24 \$11,013,962 24

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