
REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1852.

BOSTON:

WHITE & POTTER, PRINTERS TO THE STATE.

1853.

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Commonwealth of Massachusetts.

AUDITOR'S OFFICE,
Boston, January 15th, 1853. }

To the Hon. Senate and House of Representatives :

The fourth section of the act of 1849, chap. 56, requires "that the Auditor shall annually, on or before the fifteenth day of January, exhibit to the legislature a complete statement of the 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 said statements or estimates, 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 for the year 1852, being the fourth from this office.

RESOURCES.

The total property of the Commonwealth on the first instant, amounted to . . . \$10,851,960 06
And will be stated generally, in three classes:
1st. The State House, and other public property, such as hospitals, arsenals, and arms, bridges, prisons, &c., being all unproductive, 1,802,446 02

2d. Bonds and mortgages of sundry railroad corporations, taken to secure the payment of scrip loaned them, . . . \$5,049,555 66

3d. Lands in Maine, Massachusetts Claim, railroad stock and scrip, notes for lands in Maine, and other securities, including cash on hand, . . . 3,999,958 48

For more detailed accounts of the above, and other matters contained in this report, see index.

LIABILITIES.

The debts and liabilities of the Commonwealth, on the first instant, amounted to . . . 6,685,705 04

1st. Scrip of 1837, sold at sundry times until 1844, to pay for 10,000 shares stock in the Western Railroad corporation, due in 1857, . . . \$995,000 00

2d. Scrip issued in 1849, 1850, 1851 and 1852, to pay for State Reform School, Prison, New Lunatic Hospital, and State Almshouses, due 1857 to 1872, . . . 400,000 00

3d. Scrip issued from 1837 to 1841, and loaned to sundry Railroad corporations, due 1857 to 1871, . . . 5,049,555 66

4th. Scrip of 1851 sold to pay the floating debt of 1850 and 1851, in part; due July 1, 1853, . . . 100,000 00

Temporary loans, 1852, being for deficit in the revenue of 1851 and 1852, not provided for, . . . 120,000 00

Sums due from the treasury, and not called for, including \$10,000 interest, on N. & W. R. R., due January 1, 1853, . . . 21,149 48

\$6,685,705 04

RECEIPTS.

There was received into the Treasury during the year 1852, from all sources, . . .

1,704,881 48

1853.]

HOUSE—No. 8.

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1st. From auction tax, bank tax, alien passengers, dividends on railroad stocks, &c., being on account of ordinary revenue of the Commonwealth, . . . \$598,170 49

2d. On account of the Mass. School and other funds, being for lands in Maine sold, principal and interest on securities belonging to the funds, &c., . . . 299,180 99

3d. From the Boston and Maine, Eastern, and Norwich and Worcester Railroad corporations, for interest due on scrip loaned them, . . . 52,500 00

4th. For scrip sold to meet cost of the New Lunatic Hospital, and State Almshouses, as per acts of 1851 and 1852, including premium of \$5,030 on the last, . . . 205,030 00

5th. For temporary loans, money borrowed during the year, in anticipation of the revenue, cash on hand, Jan. 1, 1852, ordinary revenue, . . . \$10,135 90

" " Mass. Sch. Fund, 55,228 92

" " State Prison enlargement, . . . 11,457 51

76,822 33

\$1,781,703 81

EXPENDITURES, 1852.

There was paid from the treasury during the year 1852, for all purposes, . . . 1,515,559 27

1st. For ordinary expenditures, including pay of the council, legislature, salaries, support of paupers and other charitable objects, bounty to militia, State Reform School, interest, &c., . . . 674,622 37

2d. Payments from the Mass. School and other funds, for securities purchased, interest apportioned among the schools of the Commonwealth, &c., . . . 222,682 41

3d. For interest paid on scrip loaned to sundry railroad corporations,		\$51,176 00
4th. Payments on account of the New Lunatic Hospital and State Almshouses, from funds provided for the purpose by sale of scrip under the acts of 1851 and 1852,		80,621 54
Also for State Prison enlargement,		11,457 51
5th. Temporary loans repaid,		475,000 00
Cash on hand, January 1, 1853—		
On account of ordinary revenue,	8,684 02	
" " Mass. School Fund, &c.,	133,052 30	
" " Hospital and Almshouses,	124,408 00	
Total cash,	\$266,144 34	
Total receipts for 1852,	\$1,704,881 48.	
" expenditures, "	1,515,559 27	
		189,322 21

DEFICITS FOR 1851, 1852, AND 1853.

The revenue for the year 1852, as before stated, was	\$598,170 49	
Cash on hand, Jan. 1, 1852,	10,135 90	
		608,306 39
The ordinary expenditures for the year were,	674,622 37	
Temporary loans 1851, paid,	45,000 00	
		719,622 37
Deficit for two years,		\$111,316 98
This is covered by the temporary loan of 1852, remaining unpaid, for \$120,000, leaving a cash balance in the treasury on account of ordinary revenue, Jan. 1, 1853, of	8,684 02	
The actual deficit for 1851, was	75,673 32	
Of which a part was paid from sales of scrip issued for that purpose.		
The actual deficit for 1852, is,	76,461 83	
Estimated deficit for 1853,	51,166 00	

ESTIMATE FOR 1853.

RECEIPTS.

The estimated amount to be received from the bank tax, railroad dividends, income of the Western R. R. Stock Sinking Fund, and other sources of ordinary revenue for the year 1853, is	\$570,000 00
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EXPENDITURES.

The amount to be expended for pay of the council, legislature, salaries, support of State paupers, and other charitable objects, militia bounty, costs of criminal prosecutions, &c., is estimated at	\$601,166 00
Add for contingencies,	20,000 00
	621,166 00

Deficit for the year,	\$51,166 00
Further cost of New Hospital and Almshouses, Add temporary loan of 1852,	100,000 00
Scrip of 1851, due July 1, 1853,	120,000 00
	100,000 00
Total amount to be provided for, 1853,	\$371,166 00
Less, cash on hand, January 1, 1853,	8,684 00
	\$362,482 00
Add for expenses of Convention, which will vary from \$50,000 to \$100,000, according to the length of the session.	

RESOURCES, LIABILITIES, RECEIPTS AND EXPENDITURES, IN DETAIL.

DITURES, IN DETAIL.

RESOURCES.

Western Railroad Stock,	\$1,176,400 00
10,000 shares original, Commonwealth, Mass. 321 " in Mass. School Fund.	
943 " in W. R. R. Stock Sinking Fund.	

Western Railroad scrip, 5 per cent.	\$300,000 00
\$190,000 in Mass. School Fund.	
110,000 in Western R. R. Stock Sinking Fund.	
Massachusetts five per cent. scrip,	204,000 00
\$100,000 00 in Mass. School Fund, 1851.	
4,000 00 " " " 1850.	
10,797 72 " " " 1850.	
64,202 28 in Western R. R. Stock Sinking Fund.	
25,000 00 in ditto, 1851.	
Boston and Portland, now Boston and Maine Railroad scrip,	50,000 00
Eastern Railroad scrip,	20,000 00
\$70,000 in Mass. School Fund.	
City County and Town scrip, 6 per cent,	330,000 00
\$178,000 in Mass. School Fund.	
141,200 in Western R. R. Stock Sinking Fund.	
10,800 in Todd Normal School Fund.	
Notes and Mortgages, 6 per cent.,	319,687 16
\$159,993 00 in Mass. School Fund.	
150,885 00 in Western R. R. Stock Sinking Fund.	
6,319 15 in C. River and Warren Bridge do.	
2,500 00 in School Fund for Indians.	
Notes for lands in Maine, 6 per cent.,	221,766 20
\$110,883 10 in Mass. School Fund.	
110,883 10 in Western R. R. Stock Sinking Fund.	
Western Railroad and Albany Loan Sinking Fund,	258,808 00
\$220,000 Commonwealth Massachusetts.	
18,062 Mass. School Fund.	
20,746 Western R. R. Stock Sinking Fund.	
Lands in Maine unsold, about 1,800,000 acres,	616,027 44

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One-half to Mass. School Fund, as per Rev. Stat. chap. 11 ; and act 1851, ch. 12.	
One-half to Western R. R. Stock Sinking Fund, as per act of April 15, 1837.	
Lyman or State Reform School Fund,	\$49,000 00
In the hands of the treasurer of the institution.	
Natick Indian Fund,	1,125 15
In the hands of the guardian.	
Marshpee Indian Fund,	6,000 00
In the hands of the Commissioner, Obed Brooks, Jr.	
Claim of Massachusetts and Maine on the general government, of which there belongs to the Commonwealth,	181,000 00
Cash on hand, Jan. 1, 1853,	266,144 54
\$8,684 02 ordinary revenue.	
27,588 30 Mass. School Fund.	
22,704 10 interest on do., since June 1, 1852, to be apportioned July 10th, 1853.	
2,141 25 Charles River and Warren Bridge Fund.	
325 00 Hassanamesset Indian Fund.	
63,393 85 Western R. R. Stock Sinking Fund.	
39,635 76 New Lunatic Hospital.	
79,742 26 State Almshouses.	
6,030 00 Premium on scrip sold for ditto.	
16,900 00 interest on scrip loaned to railroads, including Norwich and Worcester due Jan. 1, 1853.	
<u>\$266,144 54</u>	
Total productive property, including lands in Maine and Massachusetts Claim,	3,999,958 48
Unproductive property, viz., real estate, public buildings, &c., \$1,802,446 02	

[Jan

Bonds and mortgages of sundry railroad corporations, taken to secure the payment of scrip loaned them, . . . \$5,049,555 56

\$6,851,001 88

Total property, not including \$

\$10,852,960 06

for interest and dividends accrued, . . .

The whole is divided as follows, viz:

Commonwealth Massachusetts, including lands in Maine and railroad bonds and mortgages, Mass. School Fund and interest, . . .	9,075,146 21
School Fund for Indians, . . .	974,128 22
Charles River and Warren Bridge Fund, . . .	2,500 00
Todd Normal School Fund, . . .	8,450 40
Hassanannesset Indian Fund, . . .	10,800 00
Western Railroad Stock Sinking Fund, . . .	325 00
	780,610 23

LIABILITIES.

Western Railroad scrip due in 1857, issued as per act of 1837, ch. 172, to pay for 10,000 shares Western Railroad stock, . . . 995,000 00

State Reform School scrip, due in 1857, . . . \$25,000 00

Ditto. due in 1860, . . . 75,000 00

100,000 00

Issued as per act 1849, ch. 214, and act 1850, ch. 304, to pay for State Reform School at Westborough, in part.

Five per cent. scrip, due Dec. 1, 1860, issued as per act 1850, ch. 304, to pay for enlargement of State Prison, . . .

100,000 00

Five per cent. scrip, due 1865, issued as per act 1851, ch. 251, to pay for New Lunatic Hospital at Taunton, . . .

100,000 00

Five per cent. scrip, due 1872, issued as per act 1852, ch. 275, to pay for State Almshouses, . . .

100,000 00

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Five per cent. scrip, due July 1, 1853, issued as per act of 1851, ch. 90, to meet the deficit in the revenue of 1850 and 1851, . . . \$100,000 00

Temporary loan of 1852, borrowed to meet the deficit in the revenue for 1851 and 1852, . . . 120,000 00

Outstanding demands on the treasury:

Ordinary Revenue:

Council, . . .	\$334 00
Miscellaneous, . . .	212 75
State Board of Agriculture, . . .	26 50
Commissioners, . . .	519 74
County Treasurers, . . .	2,256 49
Interest on W. R. R. scrip, . . .	900 00
	\$4,249 48

Interest on Railroad Scrip:

Andover and Haverhill Railroad, . . . \$1,625 00

Eastern Railroad, . . . 4,950 00

Norwich & Worcester, . . . 325 00

Ditto, due Jan. 1, 1853, 10,000 00

16,900 00

21,149 48

Commonwealth on its own account, . . . \$1,636,149 48

Railroad scrip loaned, . . . 5,049,555 56

Total liabilities, . . . \$6,685,705 04

LIABILITY OF THE COMMONWEALTH FOR SCRIP LOANED SUNDRY RAILROAD CORPORATIONS.

Western Railroad—

Due April 1, 1868, . . .	\$135,000
" Oct. 1, 1868, . . .	337,500
" " 1, 1869, . . .	90,000
2	

12 RECEIPTS IN DETAIL.

Due April 1, 1870, . . .	£180,000	
" " 1, 1871, . . .	157,400	
	<u>£899,900</u>	is \$3,999,555
Add for exchange, \$320,000.		
Eastern Railroad—		
Due July 1, 1857, . . .	\$100,000 00	
" Sept. 1, 1858, . . .	100,000 00	
" April 1, 1859, . . .	300,000 00	
	<u>500,000 00</u>	
Norwich and Worcester Railroad, due July 1, 1857, . . .	400,000 00	
Andover and Haverhill Railroad, now Boston and Maine, due August 1, 1857, . . .	100,000 00	
Boston and Portland, now Boston and Maine, due Aug. 1, 1859, . . .	50,000 00	
	<u>\$5,049,555</u>	
See above.		
The interest at 5 per cent. is payable on the Western London; on all the rest at the office of the Treasurer of the Commonwealth.		

RECEIPTS, 1852, IN DETAIL.

1. Auction tax, . . .	\$12,026 22
2. Bank tax, . . .	430,260 77
4. Alien passengers, . . .	29,459 52
6. Hawkers and pedlars, . . .	963 00
Insurance tax, . . .	1,344 33
8. Attorney for Suffolk, . . .	
S. D. Parker, . . .	\$1,733 23
J. C. Park, . . .	1,652 63
	<u>3,385 86</u>
10. Alien Estates, . . .	
F. E. Parker, . . .	\$111 95
Thomas Needham, 125 19	
	<u>237 14</u>
11. Interest on deposits, . . .	1,428 75

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Interest on scrip accrued on scrip sold, . . .	\$1,319 44	
Premium on \$100,000 scrip sold, . . .	4,520 00	
Income Western Railroad Sinking Fund, . . .	36,658 23	
Western Railroad dividends, . . .	75,000 00	
Miscellaneous, . . .	531 75	
Commissioners, . . .	52 75	
Reception of Kosuth, . . .	376 75	
Secret ballot, (envelops sold) . . .	240 69	
Sheriff's accounts, . . .	30 40	
State paupers, . . .	162 90	
Adjutant and quartermaster-general's department, . . .	171 99	
On account of ordinary revenue, . . .	<u>\$598,170 49</u>	
Temporary loans, . . .	\$550,000 00	
Loans per act 1851 and 1852, . . .	200,000 00	
Premium on loan 1852, . . .	5,030 00	
	<u>755,030 00</u>	
34. Western Railroad Loan Sinking Fund, . . .	\$40,000 00	
33. Western Railroad S. Sinking Fund, . . .	97,947 75	
36. Mass. School Fund, . . .	99,047 75	
37. Interest on do. to June 1, 1852, . . .	21,351 80	
37. Interest on do since June 1, 1852, . . .	22,795 76	
38. Interest on School Fund for Indians, . . .	150 00	
Todd Normal School Fund, . . .	11,509 44	
42. Charles River and Warren Bridge Fund, . . .	6,378 49	
	<u>299,180 99</u>	
43. Andover and Haverhill Railroad, . . .	\$5,000 00	
44. Boston and Portland Railroad, . . .	2,500 00	

14 EXPENDITURES IN DETAIL.

[Re

1852.]

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45. Eastern Railroad, . . . \$25,000 00
46. Norwich and Worcester Railroad, . . . 20,000 00

\$52,500 00

Total, . . . \$1,704,881 60

Cash on hand, Jan. 1, 1852—

Ordinary revenue, . . . \$10,135 90
Mass. School and other funds, . . . 66,686 43

76,822 33

\$1,781,703 81

EXPENDITURES IN DETAIL (1852).

ON ACCOUNT OF ORDINARY REVENUE.

1. Council, . . . \$5,481 00
2. Legislature, . . . 134,330 20
3. Salaries, . . . 81,138 87
4. Fuel and Lights, . . . 1,063 30
5. Repairs of State House, . . . 3,125 18
6. Furniture for " " . . . 1,760 37
7. Stationery " " " . . . 4,485 39
8. Library " " " . . . 300 00
9. Newspapers and advertising, . . . 5,767 98
10. State printing, . . . 25,168 80
11. Postage, . . . 462 97
12. Index and journals, . . . 680 00
13. Sheriff's accounts, . . . 724 93
14. Contingent fund, . . . 2,000 00
15. International exchanges, . . . 300 00
16. Documents in London, . . . 237 61
17. Bank Commissioners, . . . 4,889 00
18. Commissioners for various purposes, . . . 3,741 87
19. Miscellaneous, . . . 2,391 15
20. Term reports, . . . 2,616 35

1852.]

HOUSE—No. 8.

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32. Aliens estates reclaimed, . . . \$96 85
33. Reception of the President, . . . 506 00
34. Reception of Kosuth, . . . 11,591 38
35. Anniversary to Harvard College, . . . 666 66
36. Secret ballot, . . . 710 68
37. State surveys, . . . 229 20
38. State Board of Agriculture, . . . 336 72
39. Agricultural societies, . . . 9,966 00
40. Insurance tax repaid, . . . 50 27
41. Institute of Instruction, . . . 600 00
42. Attorney for Suffolk county, . . . 485 06
43. Asylum for Blind, . . . \$9,000 00
44. School for Idiots, . . . 3,750 00
45. Asylum for Deaf and Dumb, . . . 9,726 96
46. Eye and Ear Infirmary, . . . 2,000 00
47. State Lunatic Hospital, . . . 3,200 00
48. Annuities of M. J. J. . . . 2,148 33
49. State Paupers, . . . 100,647 72
50. Coroner's inquests, . . . 2,754 00
51. Indians, . . . 2,190 91
52. Pensioners, . . . 1,112 55
53. Life boats, . . . 2,500 00
54. Alien Commissioners, . . . 8,230 89
55. Adjutant and quartermaster-general's department, . . . \$2,893 00
56. Militia bounty, . . . 25,569 00
57. Military accounts, . . . 1,191 74
58. County Treasurers, . . . 86,268 90
59. Arrest of fugitives from justice, . . . 1,115 50
60. State Reform School expenses, . . . 20,000 00
61. Agent for discharged convicts, . . . 618 45
62. Prevention of counterfeiting, . . . 435 60
63. State Prison expenses, . . . 1,320 00
64. " " enlargement, . . . 9,699 76

\$305,903 79

147,261 36

149,111 95

16 EXPENDITURES IN DETAIL.

77. Interest on temporary loans,	\$4,820 27	
78. Int. on 5 per cent. scrip 1850,	5,000 00	
" " " " 1851,	5,000 00	
" " " " 1852,	2,500 00	
" " State Reform School scrip,	5,000 00	
79. Interest on Western Railroad scrip, 1837,	50,025 00	
	<u>\$72,345 27</u>	
Total, on account of ordinary revenue,		\$674,622 37
88. Temporary loans 1851, repaid,	\$45,000 00	
Temporary loans 1852, repaid,	430,000 00	
	<u>475,000 00</u>	
91. Massachusetts School Fund,	\$79,515 74	
92. Int. on do. to June 1, 1851,	1,008 98	
" " " to June 1, 1852,	44,501 89	
" " School Fund since June 1, 1852,	91 66	
93. Interest on School Fund for Indians,	150 00	
Todd Normal School Fund,	11,509 44	
95. Western Railroad S. Sinking Fund,	40,900 00	
96. Western Railroad Loan Sinking Fund,	40,000 00	
99. Charles River and Warren Bridge Fund,	5,004 70	
	<u>222,682 41</u>	
Enlargement of State Prison, New Lunatic Hospital,	\$11,457 51	
State Almshouses,	60,364 24	
	20,257 74	
	<u>92,079 49</u>	
Andover and Haverhill Railroad,	\$5,050 00	
Boston and Portland Railroad,	2,500 00	
Eastern Railroad,	23,600 00	

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Norwich and Worcester Railroad,	\$20,025 00	\$51,175 00
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Total payments, 1852, . . . \$1,515,559 27

Cash on hand, January 1, 1853—

On account of ordinary revenue,

Balance State Almshouse Loan,	\$8,684 02	
Premium on do.,	79,742 26	
New Lunatic Hospital Loan,	5,030 00	
Massachusetts School Fund,	39,635 76	
Int. on School Fund for 1852,	27,588 30	
Charles River and Warren Bridge Fund,	22,704 10	
Hasanameset Indian Fund,	2,141 25	
Andover and Haverhill Railroad,	325 00	
Eastern Railroad,	1,625 00	
Norwich and Worcester Railroad,	4,950 00	
Western Railroad S. Sinking Fund,	10,325 00	
	<u>63,393 85</u>	
		266,144 54
		<u>\$1,781,703 81</u>

ESTIMATED RECEIPTS AND EXPENDITURES FOR 1863, ON ACCOUNT OF ORDINARY REVENUE, IN DETAIL.

RECEIPTS.		
Bank tax,	.	\$430,000 00
Alien passengers,	.	32,000 00
Hawkers and pedlers,	.	1,000 00
Insurance tax,	.	2,000 00
Attorney for Suffolk county,	.	3,000 00

18 ESTIMATED RECEIPTS, &c.

[See

Interest on deposits,
Income of Western Railroad S. S. Fund, . . .
Western Railroad dividends,
Miscellaneous,

\$1,000 00
40,000 00
60,000 00
1,000 00

Cash on hand, January 1, 1853, . . .

\$570,000 00
8,684 00
\$578,684 00

EXPENDITURES.

Council, \$5,000 00
Legislature, 90,000 00
Salaries, 82,000 00
Fuel and light, 1,000 00
Repairs of State House, 3,000 00
Furniture for " " " " 2,000 00
Stationery " " " " 4,500 00
Library " " " " 300 00
Newspapers and advertising, 5,000 00
State printing, 20,000 00
Postage, 500 00
Index and journals, 500 00
Sheriff's accounts, 700 00
Contingent fund, 2,000 00
International exchanges, 300 00
Bank Commissioners, 5,000 00
Commissioners for various purposes, 3,000 00
Miscellaneous, 2,000 00
Term reports, 2,000 00
Annuity to Harvard College, 666 00
Secret ballot, 500 00
State Board of Agriculture, 400 00
Agricultural Societies, 10,000 00
American Institute of Instruction, 300 00
Asylum for the Blind, \$9,000 00
School for Idiots, 5,000 00

240,666 00

HOUSE—No. 8.

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1853.]

Asylum for Deaf and Dumb, . . . \$8,000 00
Eye and Ear Infirmary, 2,000 00
State Lunatic Hospital, 3,200 00
Annuities of M. J. J. J. J. . . . 2,100 00
State paupers, 100,000 00
Coroner's inquests, 2,500 00
Indians, 2,000 00
Penitentiary, 1,000 00
Alien Commissioners, 8,000 00

\$142,800 00

Adjutant and quartermaster-general's department, \$3,000 00
Militia bounty, 26,000 00
Military accounts, 1,200 00
County Treasurers, 80,000 00
Arrest of fugitives from justice, 1,000 00
State Reform School expenses, 30,000 00
Agent for discharged convicts, 1,000 00
Prevention of counterfeiting, 500 00

142,700 00

Interest on temporary loans, . . . \$5,000 00
" " 5 per cent. " " 20,000 00
" on Western Railroad scrip, . . . 50,000 00

75,000 00

Add, for contingencies, \$601,166 00
Temporary loan for 1852, 20,000 00
Five per cent. loan for 1851, due July 1, 1853, 100,000 00
Additional appropriations, viz.:
State Almshouses, \$50,000 00
New Lunatic Hospital, 50,000 00

320,000 00

\$941,166 00

Receipts brought forward, . . . \$570,000 00
Cash on hand, January 1, 1853, . . . 8,684 00

578,684 00

Amount to be provided for in 1853, . . . \$362,482
Or, independent of new appropriations, . . . 262,482

This sum is the aggregate deficit for six years, after deducting the amount paid by issue of State Reform School scrip in 1849 and 1850, for \$100,000, and is mainly on account of the ordinary expenses of the government during that period.

It is true that large appropriations have been made for charitable purposes, and a considerable sum paid on account of the Prison and State Reform School, beyond the amount of scrip issued under the acts of 1849 and 1850.

The great excess of expenditures, however, is mainly due to the increased cost of legislation, State printing, State paupers, and criminal costs in the several counties, as will be seen by the following statement of the revenue for sundry years, with the amount paid under the above heads during the same time:

	Revenue.	Legislature.	Printing.	Paupers.	Co. Treasurers.
1841	\$404,313	\$68,512	\$6,342	\$55,207	\$41,861
1842	415,798	60,834	8,000	47,953	22,770
1850	492,810	90,912	19,465	110,319	69,407
1851	566,432	139,469	20,876	107,515	59,100
1852	598,170	134,330	25,168	100,647	68,288
1853	570,000	90,000	20,000	100,000	80,000

As was anticipated, the number of members in the house of representatives has been considerably reduced, so that with the senate there is only three-fourths as many as for 1852.

The estimate for 1853 allows for 330 members 120 days; say until about the first day of May, and will in all probability be sufficiently large for the purpose.

The charge for printing will be affected by the length of the session, and no doubt come within the estimate.

For support of paupers, the same sum is estimated as was paid last year, it being found that the additional expenses

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for lunatics, is about as much as the reduction for ordinary paupers.

The balances paid to County Treasurers for two-thirds the costs of criminal prosecutions have increased enormously, being nearly three times as much as in 1843 and 1844.

An increase would reasonably be expected, with an increasing population, but not to such an extent as we find for the past year.

This in some counties is attributed to the difficulty in collecting fines of individuals who are prosecuted for the sale of spirituous liquors, and an examination of the several accounts would seem to point to the same conclusion, as the difference is not so much the increased charge as the diminished credit, compared with previous years.

With regard to expenditures generally, it is not anticipated that there can be any material reduction from the estimate, as the inevitable tendency with a rapidly increasing population and business, is directly the other way.

It therefore becomes important to determine whether there can be any addition to our revenue, with which to meet the deficit for the present and past years, amounting, as before stated, to about \$240,000, of which \$50,000 is for the year 1853, and which does not, as will be seen, include any allowance for the expenses of the proposed convention, which may be as high as \$75,000; nor for an addition to the State House, which will be recommended by the committee appointed last session in relation to a fire proof building for the library, &c.

The bank tax, which has for many years been the principal source of revenue may be increased to some extent, if the policy of the legislature for the two years past should be changed, and more capital be granted.

The income from the Western Railroad Stock Sinking Fund will also be somewhat greater, as well as the tax on Alien Passengers, while the dividends on Western Railroad stock will be less than in former years by \$20,000, being at the rate of six instead of eight per cent. per annum.

At the time the report from this office was made last year, it was supposed that there might be a surplus of something like \$36,000 per annum for that and future years.

This estimate was essentially modified before the close of the session, and the result for the year 1852, shows, instead of a surplus revenue, an addition to our debt of about \$75,000.

In view of this fact, the undersigned does not feel inclined to make any sanguine calculations for the future, but rather to consider what may be done to meet the debt now existing, and provide, if possible, against the necessity for any increase, especially on account of current expenses of the government.

It will be borne in mind that the scrip already issued to pay for the State Reform School, New Prison, Lunatic Hospital, and State Almshouses, amounts to \$400,000, due at different periods from 1857 to 1872, and that at least \$100,000 more will be asked for to finish and furnish the hospital and almshouses.

So far as a debt is incurred for property of a permanent and useful character, there may be no serious objection to the transmission of the obligations with the property to our successors, especially when at the same time we provide the means for payment, by reserving for that purpose what was originally applied to the payment of the ordinary demands upon the treasury.

This has been done since 1837, when the half of the proceeds of sales of lands in Maine not pledged to the School Fund in 1834, was ordered to be set aside to constitute a sinking fund for the redemption of the scrip due in 1857, on account of 10,000 shares Western Railroad stock, amounting to \$1,000,000.

The fund now amounts (including interest on land notes accrued) to nearly \$800,000, and if the sale of the lands made by the commissioners under the resolve of 1852, ch. 100, had been confirmed, there would have been a sufficient amount realized to complete it, and leave \$100,000, as contemplated for the scrip due in 1872 for the new hospital at Taunton.

We should then have had, what we may now in time, the entire value of the railroad stock to meet the remaining \$300,000, of the debt, and such other similar charges as might seem proper to be made upon it.

It is further to be remembered that the Western Railroad Loan Sinking Fund, established to pay the debt due from the corporation for scrip loaned, now amounts to about \$1,132,000, to

which is to be added annually \$50,000 from the earnings of the road, besides its own interest, which is now over six per cent.

Each share of stock is entitled to about \$22 in this fund, (independent of any reserve,) making the Commonwealth's proportion \$220,000.

If the past rate of increase is kept up until the debt matures, say about 1870, it will nearly or quite pay the amount, which is about equal to one-half the cost of the road.

The effect, of course, will be to double the value of the stock, though at present the existence of the fund which takes annually one per cent. from the income, is rather an objection with the purchaser than otherwise.

With the Commonwealth the case is different; for although the annual payment to the fund involves the present loss to the revenue of \$10,000, still the income from the stock, even at the reduced rate, is \$10,000 per annum more than the interest on the debt due for it in 1857, which debt could undoubtedly be renewed upon more favorable terms than it was originally contracted, even without the further security of the Sinking Fund, which could then be used to cancel other obligations, instead of selling the stock for that purpose.

If the conclusion to which we are led by the foregoing considerations are correct, there need be no special apprehension as to any debt now existing, or to be created hereafter for objects of permanent utility, as it seems plain that we shall have about two millions of productive property in 1870, which can be made use of if necessary.

It must be kept in view, however, that we may not at that time be able to waive the use of the income from the road altogether, and that it will be more safe to rely upon only half the sum named above, which at present would seem quite sufficient.

There still remains the floating debt to be provided for, and the general tendency of the expenditures to exceed the revenue to be guarded against; and although it would not be very difficult to augment the receipts \$100,000, in 1854 by additions to our banking capital, it does not appear to be altogether safe to rely upon that source alone for the payment of the existing or future deficits.

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The only mode open to meet the case with certainty appears to be the imposition of a State tax, such as was laid in 1844 and 1845 to liquidate the balance of a debt contracted like the present for deficits in the revenue for preceding years.

These two taxes amounted to \$150,000, and were paid at that time cheerfully by the people of the Commonwealth, who found their account both in the consciousness of having met their own liabilities promptly, and the higher reputation which their credit sustained both at home and abroad in consequence.

This last consideration, if no other, will have its weight now, and although the credit of our good Commonwealth is second to none, especially abroad, no true son of hers will wish to see its standard lowered, or hesitate at the comparatively trifling sacrifice which will enable his representatives to respond to the calls made every year for purposes of a charitable or educational and scientific nature, which have hitherto been so liberally patronized.

It is possible that the necessity for a tax may be avoided by a still further reduction in the length of the session of the legislature than is contemplated in the estimate, and a determination to avoid any additional appropriations which shall increase the demand upon the treasury.

Such a conclusion is however hardly to be expected, judging by all past experience; and the undersigned therefore feels compelled to recommend the only method which appears to him at present equal to the emergency, leaving the question to be determined as it can be with more propriety when the result of the winter's legislation shall be known.

AN ACCOUNT (IN DETAIL) OF THE PROPERTY OF THE COMMONWEALTH, AND THE VARIOUS FUNDS BELONGING THERETO.

WESTERN RAILROAD STOCK.

10,000 shares subscribed for under the provisions of the act of 1836, ch. 131, and paid for at sundry times up to 1848, . . . \$1,000,000

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Interest on the above, paid or due to Jan. 15, 1853, at 5 per cent, \$636,769

Dividends first paid in 1845.

Total dividends to Jan. 1, 1853, inclusive, . . . 598,012

Interest over dividends to this date, . . . \$38,757

LANDS IN MAINE.

There remains unsold of the public lands in Maine, including about 500,000 acres under permit, something like 1,800,000 acres, valued at \$616,027 44.

This sum is less than that reported last year by \$15,174 08, that amount having been received for land and timber sold during the year.

In April, 1849, when this office was established, the lands were estimated at seventy-five cents per acre, that being about the average price for many years prior to that date; being from 1820 to 1843, sixty-five cents, and from 1843 to 1849 eighty cents. During the years 1849 and 1850, it was ascertained that the valuation of the lands was too high, and the price was accordingly reduced to about forty cents per acre for such as were not under permit, or about thirty-three cents for the whole quantity.

This was considered by persons most conversant with the value of our property in Maine, to be as much as could be realized, and that a long period would elapse before even that sum would be paid.

Since 1850, sales have been made to a very moderate extent, and the consequence has been an advance on the value of what remains.

During the last session of the legislature a resolve was passed authorizing the executive to fill up the commission contemplated by the act of separation of Maine from Massachusetts, and also providing for a sale of all our interest in the lands in Maine, if a satisfactory price could be obtained, and the terms should be approved by the governor and council.

The commissioners, as will more fully appear by their report, unanimously agreed to sell the lands for \$606,000, which

was offered by parties entirely responsible, who contracted to pay part cash, and the balance in notes on interest, leaving the title to the lands and a lien on the timber as security, in the control of the Commonwealth.

This offer was not accepted by the governor and council, and although known to be a very liberal one, and beyond the view of any other parties who made proposals at the same time, will be again made by the same individuals if there is any probability of its acceptance by the legislature.

The effect of the sale upon the Stock Sinking Fund and the School Fund has been stated on a former page, and it is of course unnecessary to reiterate here the views held by the undersigned in common with his associates, which are fully expressed in the report of the commissioners before alluded to.

MASSACHUSETTS CLAIM.

The amount of the claim of Massachusetts and Maine on the general government for balance unpaid of expenses incurred during the last war, is \$272,000, of which one-third belongs to Maine, leaving, . . . \$181,000 00

For some years this claim has remained dormant, though understood to be perfectly equitable, and only waiting the necessary appropriation by congress to insure its payment.

A movement was made to that end by the late Mr. Fowler (one of our representatives,) not long before his decease, and further steps have been taken since by the agent appointed under the resolve passed last winter.

It is hoped that the movement will be followed up by the gentleman, (Hon. N. P. Banks, Jr.,) and that we may finally succeed in recovering at least a portion of the principal of a sum which has been nearly forty years due to us.

If the above sum should be paid, it will, unless otherwise ordered by the legislature, go to the Western Railroad Stock Sinking Fund, and thus release an equal amount of the sales of the lands in Maine to the School Fund.

This would, if the sale above spoken of had been consummated, have brought both the funds to near their legal limit.

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STATE REFORM SCHOOL FUND.

This fund amounted last year to \$70,000, of which \$60,000 was paid by the late Hon. Theodore Lyman, and \$10,000 by the Commonwealth.

By a resolve of the last legislature the trustees of the institution were authorized to expend \$50,000 of the fund in the erection of an addition to the present buildings.

Of that sum \$21,000 has been paid, leaving the fund now in the hands of the treasurer of the institution, \$49,000 00.

The difference has been added to the value of the buildings on the books in this office.

MARSHPEE INDIAN FUND.

This fund is in the hands of Obed Brooks, Jr., Commissioner of Marshpee, and amounts to \$6,000.

NATICK INDIAN FUND.

Amount in hands of John N. Bacon, \$1,125 15.

MASSACHUSETTS INDIAN FUND.

Amount in the hands of the treasurer of the Commonwealth, \$325.

WESTERN RAILROAD LOAN SINKING FUND.

This fund, and the Albany Loan Sinking Fund, which were both established to secure the payment of loans made to the Western Railroad Corporation by the Commonwealth and the city of Albany, amount to, . . . \$1,131,866 07

Viz. Mass. Fund, \$766,406 59

Albany " 349,155 81

\$1,115,562 40

Add interest and dividends, 16,304 67

1,131,866 07

The funds were created by and belong to the corporation, but are in the charge of commissioners, one of which is its own treasurer, and another the treasurer of the Commonwealth, who have the management of the Massachusetts Fund.

The Albany Fund is in the hands of a commissioner ap-

pointed by the corporation, and managed by him in connection with the chamberlain of that city.

The two funds amount to about \$22 on each of the 61,500 shares of stock, and the Commonwealth is entitled, on its own account, to \$220,000.

The Massachusetts School Fund and Stock Sinking Fund have 1,764 shares of stock, which, at \$22, would be \$38,808.

These funds, as has been stated on a former page, are to accumulate until 1870, by the addition of their own interest and \$50,000 per annum from the income of the road, and although not at present available for revenue, will, at the time above stated, be sufficient to reduce the cost of the stock to present holders to a very small fraction.

WESTERN RAILROAD STOCK SINKING FUND.

This fund was created in accordance with the provisions of the act of 1837, to redeem the scrip issued to pay for 10,000 shares of Western Railroad stock, and although pledged for a specific purpose must be included among the assets which the Commonwealth holds to meet its future liabilities.

It consists of one-half the proceeds of the sales of lands in Maine, since April 15, 1837, with the accumulating interest until the commencement of the year 1851, when all except that on the land notes was ordered to be transferred to ordinary revenue. The fund, not including interest accrued on land notes, amounts to, . . . \$780,610 22

Viz.:—

Notes for lands in Maine, . . .	\$110,883 10
Notes and mortgages, . . .	150,885 00
County, city, and town scrip, . .	141,200 00
State Reform School scrip 1840, .	25,000 00
“ “ “ 1850, . . .	64,202 28
Western Railroad scrip, 1837, . .	110,000 00
Western Railroad stock, . . .	94,300 00
Rights in Loan Sinking Fund, . .	20,746 00
Cash, January 1, 1853, . . .	63,393 85

Addition to the fund in 1852, \$19,012 56.

780,610 22

Total of the foregoing, not including interest and dividends accrued, . . . \$2,854,087 82

Add cash on hand:— . . . \$8,684 02

Ordinary revenue, . . . 84,772 26

Balance of State Almshouse Loan, . . .

Balance new Lunatic Hospital . . . 39,635 76

Loan, . . . 133,092 04

\$2,987,179,86

UNPRODUCTIVE PROPERTY.

State House and Land, . . .	\$500,000 00
State Lunatic Hospital at Worcester, . .	185,000 00
New Lunatic Hospital at Taunton, . . .	60,364 34
State Reform School at Westborough, . .	134,000 00
State Prison at Charlestown, . . .	518,269 76
State Almshouses, . . .	20,257 74
State Arsenal at Cambridge, . . .	30,000 00
Magazine and Wharf at Captain's Island, .	10,000 00
Military Store in use and at Cambridge, .	239,254 18
House No. 12 Hancock Street, . . .	12,500 00
Warren Bridge, . . .	50,000 00
Charles River Bridge, . . .	25,000 00
Yacht Gipsy, . . .	1,000 00
Deed of Michael Ambrose, . . .	100 00
Weights and Measures, . . .	\$5,500 00
State Library, . . .	11,200 00
	\$1,802,446 02

To the above should be added sundry gun houses, which are supposed to be worth about \$2,500.

Also, flats in Boston harbor (or back bay), and Rainsford Island, neither of which has been yet valued.

BONDS AND MORTGAGES OF RAILROAD CORPORATIONS.

The Commonwealth holds as security for the final payment of scrip loaned to sundry railroad corporations a mortgage on each of the roads, and shares of stock in all but the Western.

Western Railroad Stock, Sterling Bonds—
Mortgage dated April 28, 1838, \$2,100,000 00
Do. " " 10, 1839, 1,200,000 00
Do. " July 13, 1841, 700,000 00

Less for £100, not issued, . \$4,000,00 00
444 44

Add for exchange between sterling and federal
currency, \$319,964 44.

Andover and Haverhill, now Boston and Maine
Railroad, Mortgage dated May 18, 1837, . 100,000 00
Boston and Portland, now Boston and Maine
Railroad, Mortgage dated Sept. 27, 1839, . 50,000 00
Eastern Railroad, mortgage dated August 23,
1837, . 500,000 00
Norwich and Worcester Railroad, mortgage
dated May 1, 1837, . 400,000 00

Total railroad mortgages, . \$5,049,555 54
Unproductive property, brought forward, . 1,802,446 02
Railroad stock, lands, &c., . 2,987,179 86
Cash to meet interest on railroad scrip, . 16,900 00

Entire debt and liabilities of the Common-
wealth, . 6,685,705 04
Balance, including unproductive property, . \$3,170,376 40

The above does not include the right which the Common-
wealth is presumed to possess to part of the Back Bay, as the
value thereof has yet to be determined.

Neither is anything put down for the value of Rainsford Is-
land, beyond the repairs made on the buildings by the alms-house
commissioners.

MASSACHUSETTS SCHOOL AND OTHER FUNDS,
IN DETAIL.

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 which had been received of
the general government, and the income thereof annually ap-
portioned among the towns of the Commonwealth for the sup-
port of common schools.

In 1846 it was provided that all charges for educational pur-
poses should be paid from the principal of the fund.

During the past year there has been paid as follows, viz.:—

Secretary of the Board of Education for salary and his travelling expenses, . . .	\$1,840 53
Clerk of the secretary and assistant librarian, Agents of the Board of Education, . . .	1,200 00
Expenses of members of the Board, . . .	2,264 92
" " " Committee on Edu- cation, . . .	141 28
Printing, \$504 90; Books, \$59 59, . . .	200 55
Dictionaries for schools, . . .	564 49
Meteorological instruments, . . .	240 00
Barkshire Medical Institution, . . .	682 50
Normal schools, . . .	3,000 00
Teachers' institutes, . . .	8,500 00
Teachers' associations, . . .	3,533 75
	550 00
	<u>\$22,718 02</u>

The above sum is about \$3,700 more than the
amount added to the fund during the year,
from sales of lands and interest on land
notes, leaving it, on the 1st instant, . 951,424 12

Viz.:—

Notes for lands in Maine, .	\$110,883 10
Notes and mortgages, .	159,993 00
County, city, and town scrip, .	178,000 00
Scrip of the Commonwealth, .	374,797 72

Railroad stock, . . .	\$82,100 00
Right in Loan Sinking Fund, .	18,062 00
Cash on hand, . . .	27,588 30
	<u>\$951,424 11</u>

INTEREST ON SCHOOL FUND 1852.

The interest on the Massachusetts School Fund since June 1, 1852, amounts to, . . . \$22,704 11

This sum, with the further amount to be received to June 1, 1853, will be apportioned among the several cities and towns in the State, on the 10th of July next.

SCHOOL FUND FOR INDIANS.

Amount reserved from the surplus revenue, per act of 1837, c. 85, for benefit of schools among certain tribes of Indians; invested in notes and mortgages at 6 per cent., . . . \$2,500 00

TODD NORMAL SCHOOL FUND.

Amount paid by the executors of the late Henry Todd to the treasurer of the Commonwealth, and by him invested as per act 1850, c. 88, . . . \$10,797 72

Added since, from income, . . . 2 28

10,800 00

Invested in note of Worcester county 6 per cent.

Interest collected semi-annually, and paid over to the treasurer of the Board of Education.

CHARLES RIVER AND WARREN BRIDGE FUND.

This fund was established by the act of 1841, ch. 88, which provided for the purchase of Charles River Bridge for \$25,000, and its repairs for the further sum of \$10,000.

The period for taking the tolls after both the Charles River and Warren Bridges were put in repair, was limited to two years, and the fund to be raised therefor after defraying the expenses of purchase, &c., was not to exceed \$50,000.

The highest sum reached was about \$30,000, and that has been diminished annually to \$8,450.40.

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Of this sum \$6,309 15 is notes and mortgages at 6 per cent. and \$2,141 25 in cash.

There has been a further reduction of the fund since the first instant, of \$3,000, leaving only about sufficient for one year more.

The reduction of the fund in 1852 was \$4,126 21.

The foregoing funds amount to \$995,878 62, and are, as will have been seen, made up of various securities, of which some further notice may be proper.

NOTES FOR LANDS IN MAINE.

The amount, Jan. 1, 1852, was . . . \$335,636 58

Add for amount received during the . . . year, . . . 9,825 54

\$345,462 12

Amount paid in 1852, . . . 123,895 88

\$221,566 24

Transfer from interest account, . . . 199 96

\$221,766 20

The above sum includes notes of N. H. Dillingham and others, for \$16,514 12, which will be given up after the land agents of Maine and Massachusetts have completed certain acts made necessary by the resolve of 1850, ch. 22.

On the first day of January, 1851, the land notes in the treasury amounted to \$375,076 13.

The measures adopted by the commissioners in relation to further sales of lands, and the prompt collection of notes and interest falling due, commenced in 1850, and since energetically continued by the treasurer, have placed that portion of our securities upon a much more creditable footing, and with the exception of the notes before alluded to, all are entirely good.

It will, of course, be remembered that the settlement of disputed claims by the commissioners under the act of 1850, has had a beneficial effect, inasmuch as a very large amount was then abandoned as worthless.

The amount now overdue and unpaid is . . . \$73,000 00

Interest overdue, . . . 17,000 00

The amount January 1, 1852, was \$122,000 principal, and \$25,000 interest.

NOTES AND MORTGAGES.

Amount Jan. 1, 1852, . . .	\$322,687 15
Amount collected in 1852, . . .	3,000 00
	<u>\$319,687 15</u>

No new loans have been made on mortgages, as this class of securities has been found more difficult to manage and subject to greater risk than appertains to some others of equal productiveness.

The notes now on hand, dating from 1843 to 1849, are believed to be good, and the interest in most cases is paid semi-annually, and with punctuality.

It is not to be disguised, however, that there is in many instances an inclination to presume upon the ability of the Commonwealth to wait, and it therefore requires great care on the part of the treasurer to prevent loss.

COUNTY, CITY, AND TOWN SCRIP.

This kind of security is much more satisfactory than the last named, especially so long as it bears the same interest.

The amount on hand Jan. 1, 1852, was . . .	\$269,800 00
There has been purchased during the year, . . .	92,200 00
	<u>\$362,000 00</u>
Amount falling due, and paid in 1852, . . .	32,000 00
	<u>\$330,000 00</u>

The interest on all these securities at 6 per cent. is paid semi-annually, and some of them, especially the bonds issued by the city of Portland, are now worth much more than cost.

MASSACHUSETTS SCRIP.

The amount of Commonwealth scrip in the various funds, Jan. 1, 1852, was, . . .	\$584,090 00
Add, for further premiums realized, . . .	10 00
	<u>\$584,100 00</u>
There has been sold during the year, . . .	10,100 00
	<u>\$574,000 00</u>

All the above pays semi-annual interest at the rate of 5 per cent. per annum.

The principal falls due from July 1, 1853, to 1860.

WESTERN RAILROAD STOCK.

There is in the Massachusetts School Fund, and Western Railroad Stock Sinking Fund, 1,764 shares of stock, being a portion of the new stock which has been issued heretofore, and of which the Commonwealth, by virtue of its original subscription, might have taken about 5,000 more shares at par. All except the above were abandoned, except one issue in 1848, for the right to which \$3,000 was received.

During most of the time since then, the stock has paid four per cent. semi-annually, and contributed one per cent. per annum to the loan sinking funds, which now amount to about \$22 per share, as has been before stated, or \$38,808.

At present the dividend is but three per cent. semi-annually, which even at that rate makes the stock the most profitable security which the funds possess, and the question arises whether the cash now on hand waiting investment could be better placed than by the purchase of a further amount of stock at present prices.

The money belonging to the Massachusetts School Fund, Western Rail Road Stock Sinking Fund, and the Charles River and Warren Bridge Fund, is invested from time to time by the treasurer under the direction of the governor and council.

The income of the Western Rail Road Loan Sinking Fund, which is now more than \$85,000, including the annual pay-

ment of one per cent. from the earnings of the road is invested by the treasurer of the Commonwealth and the treasurer of the Western Railroad corporation.

The securities belonging to that fund, amounting to \$766,000, as has been stated before, are in the keeping of the treasurer of the Commonwealth.

In addition to these he has the charge and management of over \$870,000 in other notes and stock, besides \$1,750,000 of Massachusetts scrip and Western Railroad stock, making in all \$3,386,000.

The collection of the interest and dividends on this amount (mostly semi-annually) and the payment of over \$100,000 per annum for interest on railroad scrip, added to the ordinary business of the treasury involves an amount of labor and responsibility which all cannot be expected to appreciate.

The undersigned has had the honor for some years to occupy a position which enables him to judge, and he has great pleasure in saying (which he does, without intending any disparagement to the predecessors of the present head of the department,) that his administration of its affairs has been in an eminent degree satisfactory, and that the most harmonious relations have subsisted, at all times, between that and his own, with which it is so intimately connected.

All which is respectfully submitted,

DAVID WILDER, JR., *Auditor.*

APPENDIX.

Aggregate Receipts and Expenditures on account of Ordinary Revenue, from 1841 to 1852, inclusive.

Year.	Receipts.	Expenditures.	Surplus.	Deficits.
1841	\$404,313 18	\$390,928 57	\$4,384 61	—
1842	413,798 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	500,531 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
1851	566,432 09	642,105 41	—	75,673 32
1852	598,170 49	674,622 37	—	76,451 88
	\$5,743,180 92	\$5,814,090 28	\$271,273 39	\$ 343,082 75

Deficit in 12 years, \$71,809 36.

During the period included in the foregoing table, \$150,000 was received for State taxes. These taxes were laid in 1844 and 1845, to pay the balance of a funded debt, created to meet deficits in the revenue prior to 1839.

There would, however, have been no necessity for resort to taxation but for the drain on the treasury to pay interest on the cost of Western Railroad stock, which, at that date had amounted to over \$200,000, while there had been no income from dividends.

The reduction of salaries in 1843, and the four following years, amounted to about \$50,000, which with the tax, made up the sum above named, and placed the treasury in good condition.

	D.R.	
Western Railroad Stock in School Fund, . . .	\$82,100 00	
Western Railroad Stock in Sinking Fund, . . .	94,300 00	
Loan Sinking Fund rights, . . .	220,000 00	
Loan Sinking Fund rights in School Fund, . . .	18,002 00	
Loan Sinking Fund rights in Sinking Fund, . . .	20,746 00	
Western Railroad Stock Sinking Fund, . . .		\$780,610 2
Railroad scrip loaned, . . .		5,048,55 2
Western Railroad scrip sold, . . .		995,000 0
Five per cent loan, 1850, . . .		100,000 0
Five per cent loan, 1851, . . .		100,000 0
Five per cent loan, 1852, hospital, . . .		100,000 0
Five per cent loan, 1852, almshouse, . . .		100,000 0
State Reform School Loan, 1849, 1850, . . .		100,000 0
Premium on Almshouse scrip, . . .		100,000 0
Andover and Haverhill Railroad, . . .		5,000 0
Eastern Railroad, . . .		1,885 0
Norwich and Worcester Railroad, . . .		4,880 0
Loans, temporary, 1852, . . .		10,225 0
Commonwealth Massachusetts, . . .		120,000 0
Revenue, . . .		2,382,612 2
Auction tax, . . .		75,000 0
Bank tax, . . .		12,000 0
Insurance tax, . . .		430,280 7
Hawkers and peddlers, . . .		1,294 0
Alien passengers, . . .		983 2
Alien estates, . . .		29,469 2
Attorney for Suffolk county, . . .		140 2
Interest, . . .		2,900 0
Income of Western Railroad Stock Sinking Fund, . . .		1,428 7
Dividends Western Railroad stock, . . .		38,658 2
Miscellaneous, . . .		75,000 0
Premium on five per cent scrip, 1852, . . .		10 0
Council, . . .	5,481 00	4,590 0
Legislature, . . .	134,330 20	
Salaries, . . .	81,138 87	
Fuel and Lights, . . .	1,063 30	
Repairs of State House, . . .	3,125 18	
Furniture for State House, . . .	1,760 37	
Contingent expenses, . . .	2,000 00	
Stationery, . . .	4,485 39	
Newspapers and advertising, . . .	5,767 98	
State printing, . . .	25,168 80	
Postage, . . .	462 97	
Index and journals, . . .	680 00	
Secret ballot, . . .	710 68	
Documents in London, . . .	237 61	

[1853.]

	D.R.	Cr.
International exchanges, . . .	\$300 00	
Term reports, . . .	2,616 35	
Commissioners, . . .	3,689 12	
Bank Commissioners, . . .	4,889 00	
Reception of Kosuth, . . .	11,214 63	
Reception of president, . . .	506 00	
Assess to Harvard College, . . .	666 66	
State Board of Agriculture, . . .	336 72	
Agricultural Societies, . . .	9,966 00	
State surveys, . . .	229 20	
American Institute of Instruction, . . .	600 00	
Sheriff's accounts, . . .	724 93	\$30 40
Miscellaneous, . . .	1,869 40	
Asylum for Blind, . . .	9,000 00	
School for Idiots, . . .	3,750 00	
Asylum for Deaf and Dumb, . . .	9,726 96	
Eye and Ear Infirmary, . . .	2,000 00	
Expenses of Lunatic Hospital, . . .	3,200 00	
Lido boats, . . .	2,500 00	
Annuities of M. Johnson, . . .	2,148 38	
Indians, . . .	2,190 91	
Peasants, . . .	1,112 55	
Census's inquiries, . . .	2,754 00	
State paupers, . . .	100,484 82	
Alien Commissioners, . . .	8,230 89	
Adjutant and Quartermaster-general, . . .	2,893 00	171 99
Militia bounty, . . .	25,569 00	
Military accounts, . . .	1,191 74	
County Treasurers, . . .	86,268 90	
Arrest of fugitives, . . .	1,115 50	
Agency for discharged convicts, . . .	618 45	
Prevention of counterfeiting, . . .	435 60	
Expenses of State Reform School, . . .	20,000 00	
Expenses of State Prison, . . .	1,320 00	
Management of State Prison, . . .		
Interest, . . .	4,820 27	
Interest on Western Railroad scrip, . . .	50,025 00	
Interest on five per cent scrip, 1850, . . .	5,000 00	
Interest on five per cent scrip, 1851, . . .	5,000 00	
Interest on five per cent scrip, 1852, . . .	2,500 00	1,319 44
Interest on State Reform School scrip, . . .	5,000 00	
Cash (Revenue), . . .	\$8,684 02	
Cash, (Commonwealth Mass.,) . . .	257,460 52	
	266,144 54	
	\$11,517,336 24	\$11,517,336 24

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AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1853.

REPORT

OF THE

BOSTON:

WILLIAM WHITE, PRINTER TO THE STATE.

1854.