

HOUSE.....

R E P O R T

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1857.

BOSTON:
WILLIAM WHITE, PRINTER TO THE STATE.
1858.

Commonwealth of Massachusetts.

AUDITOR'S OFFICE, BOSTON, }
January 12, 1858. }

Hon. JULIUS ROCKWELL, *Speaker of the House of Representatives :*

Sir:—I have the honor to transmit herewith, through you,
to the Legislature, the Annual Report from this department for
the year ending December 31, 1857.

Respectfully, your obedient servant,

C. R. RANSOM, *Auditor.*

Commonwealth of Massachusetts.

AUDITOR'S OFFICE, BOSTON, }
January 12, 1858. }

To the Honorable Senate and House of Representatives :—

I herewith present to you, the Ninth Annual Report from this department, it being for the year ending December 31, 1857, made in obedience to the requirements of the law of 1849, establishing the office of State Auditor.

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 1857,—the amount received and paid from the treasury during the year, together with an estimate of the receipts and expenditures for the year 1858.

Having exercised the privilege, in my last year's Report, of calling the attention of the legislature to some of the evils which appeared to exist, and suggesting remedies so far as was considered proper in my position, I deem it but just to say, after another another year's experience, that I can see no reason to change the views then expressed. It is highly gratifying to me to believe that the object of that Report has been somewhat realized; it having had the effect to awaken in the people throughout the Commonwealth, a deep interest in the financial condition and welfare of the State.

Retrenchment and Reform have become highly necessary in every department of the government, but it is obvious that in the legislative department the advance in this direction can be made most efficient and salutary. Without the *example* of the two branches of the legislature, the special guardians of the

public treasury, no well-founded expectation of an effectual and practical retrenchment of the expenses of the government can be entertained by the people of the Commonwealth.

General Statement of Resources and Liabilities at the close of the year 1857, with the Receipts and Expenditures for that year, and an Estimate for 1858.

RESOURCES.

The property belonging to the Commonwealth on the 31st day of December, 1857, including the public buildings, lands, &c., amounts to the sum of \$11,396,770.69.

Real estate, &c., unproductive,	\$3,017,615 21
Bonds and mortgages of railroads for State scrip loaned,	4,949,555 56
Railroad Stock, Massachusetts School, and other funds, productive,	3,429,599 92
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	\$11,396,770 69

LIABILITIES.

All the debts and liabilities of the Commonwealth amount to \$6,589,010.56.

Scrip issued on account of the Reform School, State Prison, Taunton and Northampton Lunatic Hospitals, State House, State Almshouses, and loan of 1856,	\$1,314,000 00
Scrip loaned sundry railroad corporations, payable by them,	4,949,555 56
Temporary Loan for money borrowed in anticipation of revenue and the sale of securities in Western Railroad Stock Sinking Fund,	306,500 00
Amount due for interest on scrip, and not called for December 31st, 1857,	18,955 00
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	\$6,589,010 56

RECEIPTS AND EXPENDITURES.

The total receipts into the treasury for the year 1857, amounted to \$4,694,084.92.

On account of ordinary revenue from Bank Tax, State Tax, Alien Passengers and Railroad Dividends, &c.,	\$1,484,046 23
On account of Mass. School and other funds, principal and interest on notes, &c.,	1,408,530 36
From sundry railroad corporations for interest on scrip loaned them,	52,833 33
Subscription to Reform School for Girls,	175 00
Northampton Lunatic Hospital, scrip sold,	200,000 00
Norwich and Worcester Railroad, scrip sold,	400,000 00
Eastern Railroad, scrip sold,	100,000 00
Temporary loans, in anticipation of revenue and sale of scrips,	948,500 00
From Boston and Maine Railroad Co., to meet Andover and Haverhill Railroad scrip,	100,000 00
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	\$4,694,084 92

Cash on hand, 1st January, 1857—

Borrowed in anticipation of revenue and sale of scrip,	\$96,362 30
Massachusetts School and other funds,	35,580 95
Interest on railroad scrip,	14,900 00
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	144,843 25
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	\$4,838,928 17

The total expenditures from the treasury for the year 1857, amounted to \$4,728,732.

Legislative and Executive, Educational and Scientific, Charitable, Military, Reformatory and Correctional, and Interest, Public Buildings,	\$1,359,637 06
Massachusetts School and other funds,	613,039 65

Interest on scrip loaned sundry railroad corporations,	
Northampton Lunatic Hospital,	\$52,558 21
Western Railroad scrip,	69,433 21
Norwich and Worcester Railroad scrip,	995,000 00
Andover and Haverhill Railroad scrip,	400,000 00
Eastern Railroad scrip,	100,000 00
Temporary loans repaid,	100,000 00
	1,039,000 00
	<u>\$4,728,732 00</u>

Cash on hand, January 1, 1858—	
Borrowed in anticipation of revenue and of sale of securities,	\$44,083 04
Massachusetts School and other funds,	50,938 13
Interest on railroad scrip,	<u>15,175 00</u>

\$110,196 17

\$4,838,928 11

RECAPITULATION.

Total receipts, as above,	\$4,694,084 21
Total payments,	<u>4,728,732 00</u>
Excess of payments,	<u>\$34,647 79</u>

Receipts from ordinary revenue,	\$749,004 87
State Tax for 1856 and 1857, paid in,	<u>735,041 00</u>

\$1,484,046 87

Ordinary expenditures,	\$1,223,011 23
Extra session,	25,551 50
Taunton Hospital,	10,152 80
Industrial School,	3,000 00
State Almshouses,	11,359 71
Northampton Hospital,	56,561 82
Pensions,	5,000 00
Reform School scrip, paid Oct. 4,	<u>25,000 00</u>

\$1,359,687 06

Excess of revenue,	<u>\$124,409 81</u>
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GENERAL ESTIMATE FOR 1858.

The receipts on account ordinary revenue for 1858, are estimated at	\$938,847 69
The expenditures on account of ordinary revenue for 1858, are estimated at	<u>948,825 00</u>
Showing a probable deficit of	\$9,977 31
The unfunded debt amounted, January 1, 1858, to	306,500 00
Amount interest on State scrip, due and uncalled for,	<u>3,780 00</u>
	<u>\$320,257 31</u>

To meet this there was cash in the treasury, January, 1858,	\$44,083 04
Securities belonging to the Western Railroad Stock Sinking Fund, upon which money has been advanced,	<u>216,866 47</u>
	<u>\$260,949 51</u>

Probable amount to be provided in 1858,	\$59,307 80
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This is exclusive of the Eastern Railroad scrip, due Sept. 1, 1858, (\$100,000,) to be taken care of by that company when due.

RESOURCES, LIABILITIES, RECEIPTS AND EXPENDITURES, IN DETAIL.

RESOURCES.

The property of the Commonwealth, not including those funds which are appropriated for specific purposes, is as follows, viz. :—

State House and land,	\$500,000 00
Enlargement, to January 1, 1858,	<u>243,203 86</u>
	<u>\$743,203 86</u>

Lunatic Hospital at Worcester,	\$185,000 00
" " Taunton,	214,000 00
" " Northampton,	256,561 82
Reform School for Boys, at Westborough,	163,075 00
Industrial School for Girls, at Lancaster,	44,927 10
State Prison, at Charlestown,	667,786 20
State Almshouse at Monson, \$94,560 85	
" " Tewksbury, 94,637 81	
" " Bridgewater, 91,722 16	
" " Rainsford Island, 55,068 37	
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State Arsenal, at Cambridge,	335,989 19
House No. 12 Hancock Street,	281,754 18
Warren Bridge,	12,500 00
Charles River Bridge,	50,000 00
Malden Bridge,	25,000 00
Yacht Whisper,	9,000 00
Quit Claim Deed of M. Ambrose,	2,650 00
Weights, Measures and Balances,	100 00
State Library,	5,500 00
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	20,617 77
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	\$3,017,615 21

The Commonwealth holds 7,056 shares Western Railroad Stock, the par value of which is, \$705,600.

Also the rights in the Western Railroad Loan Sinking Fund belonging thereto, \$247,242.24.

These 7,056 shares, together with 2,944 shares in the same corporation, which were transferred to the School Fund by order of the legislature of 1854, were originally purchased by the issue of State scrip to the amount of \$995,000, payable 15th July last.

This scrip has been paid, as will appear from the following statement:—

WESTERN RAILROAD STOCK SINKING FUND.

The amount standing to the credit of this fund is \$334,665.54, consisting of the following securities:—

Notes for lands in Maine sold,	\$92,022 82
Notes and Mortgages,	56,000 00
Notes and Collateral,	18,000 00
County, City, and Town scrip,	41,300 00
Western Railroad Stock,	94,300 00
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	\$301,622 82

To the above may be added the present estimated value of the rights in Western Railroad Loan Sinking Fund, belonging to 943 shares,

33,042 72

\$334,665 54

Amount required to cancel the temporary debt incurred to meet the Western Railroad scrip,

216,866 47

Leaving a balance of

\$117,799 07

By reference to the Report from this office for the year 1856, it will be seen that the Western Railroad Stock Sinking Fund then amounted (exclusive of the right in Loan Sinking Fund,) to \$1,079,756.35, and that the debt which it was created to meet was

\$995,000 00

The amount collected on the various securities in the fund during the present year is

778,133 53

Showing a balance of

\$216,866 47

Which, as before stated, has been met by temporarily borrowing the money, to be repaid from the avails of the securities now remaining in the fund.

The Act of 1857, chapter 197, directs that after the scrip for \$995,000 shall have been provided for out of this fund, the residue of securities therein, together with the 7,056 shares Western Railroad Stock belonging to the Commonwealth, and the claim on the General Government for military services amounting to \$181,000, shall be set apart and considered as a sinking fund for the extinguishment of that part of the State scrip

which has been issued for the enlargement of the State House and the State Prison, at Charlestown, and for the establishment of the State Reform School for Boys, and the Lunatic Hospital at Taunton and Northampton.

BACK BAY LANDS.

By the Resolve of 1857, chapter 70, the Commissioners on the Back Bay are authorized to sell these lands, and use, not exceeding one-half the avails in filling up and grading.

The sales thus far amount to	\$70,000 00
Invested in	
Notes and Mortgages,	52,500 00
Cash on hand,	17,500 00
	<u>\$70,000 00</u>

By the Act of 1856, chapter 235, the first proceeds of these sales are pledged to meet the \$300,000 six per cent. scrip, issued by authority of that Act.

STATE ALMSHOUSE LOAN SINKING FUND.

By the Act of 1852, chapter 275, and 1854, chapter 355, \$6,000 is to be reserved annually from the amount received from Alien Passengers, to constitute a fund for the payment of the State Almshouse Loan.

This now consists of	
Massachusetts scrip,	\$22,000 00
Note of the town of Brookline,	6,000 00
Note of the town of North Chelsea,	1,500 00
Cash on hand,	309 29
	<u>\$29,809 29</u>

Cash on hand January 1, 1858,	
To pay interest on Railroad scrip—	
Eastern Railroad, . . \$3,175 00	
Norwich and Worcester, 12,000 00	
	<u>\$15,175 00</u>
Borrowed in anticipation of revenue, 44,083 04	
	<u>59,258 04</u>

Real property, productive and unproductive, except the funds, the income of which is specifically appropriated,	\$4,645,190 32
Debt of the Commonwealth, not including liabilities on account of scrip loaned,	1,639,455 00
	<u>\$3,005,735 32</u>
Balance,	

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 Sterling Bonds—

Mortgage, April 20, 1838,	\$2,100,000 00
" " 10, 1839,	1,200,000 00
" July 13, 1841,	700,000 00
	<u>\$4,000,000 00</u>
Less £100 not issued,	444 44
	<u>\$3,999,555 56</u>

To the above should be added, for exchange between Federal and Sterling currency, about \$30,000.

Boston and Portland Railroad—

Mortgage, September 27, 1839,	50,000 00
This is now in Boston and Maine.	
Eastern Railroad—	
Mortgage, August 23, 1837,	500,000 00
Norwich and Worcester Railroad—	
Mortgage, May 1, 1837,	400,000 00
	<u>\$1,949,555 56</u>

The shares of stock held as additional security are as follows:

Eastern,	3,000 shares
Norwich and Worcester,	4,000 "

The above-named shares are liable to be sold upon failure to make prompt payment of principal or interest of the scrip as i

falls due. The interest has always been punctually paid on these corporations.

The mortgage of the Andover and Haverhill Railroad Company, which has heretofore appeared in this connection, has been canceled, the scrip for \$100,000, for which it was secured, having been promptly met at maturity by the Boston and Maine Railroad Company.

The stock which was lodged as further security, has for the same reason been surrendered.

MASSACHUSETTS SCHOOL AND OTHER FUNDS, IN DETAIL.

The following is a detailed account of the various funds belonging to the Commonwealth, the income of which is specifically appropriated.

MASSACHUSETTS SCHOOL FUND.

This fund was established in 1834, when it was provided that one-half of all the moneys received for sales of land in Maine should be added to the amount received of the General Government in 1831, and the income thereof annually apportioned among the towns of the Commonwealth for the support of common schools.

It was provided by the Act of 1846, chapter 219, that all charges for educational purposes should be paid from the principal of this fund, which provision retarded its increase until 1853, when the sale of the remainder of the lands in Maine added to the fund about \$323,000.

In conformity with the Act of 1854, chap. 300, the Treasurer of the Commonwealth transferred to this fund 2,944 shares of Western Railroad Stock, and by the provisions of said Act, all charges for educational purposes are paid from one-half of the annual income of the fund, and the other half apportioned and distributed equally among the cities and towns, for the support of common schools, in the manner heretofore provided for the distribution of the whole income.

Notwithstanding the large amounts annually paid from the treasury on account of educational expenses, from one-half of the income of this fund, yet the principal is gradually increased by the addition of the yearly surplus from the income. The funds are now invested as follows:—

State for land in Maine,	\$92,022 82
State of Maine 5 per cent. scrip,	250,000 00
Massachusetts scrip,	153,000 00
Railroad scrip,	71,000 00
Bonds and Mortgages,	144,050 00
County, City, and Town scrip,	324,270 00
State with collateral and with sureties,	109,000 00
Western Railroad Stock,	376,500 00
Cash on hand,	1,211 90
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	\$1,521,054 72

To this may be added the rights in Western Railroad Loan Sinking Fund, belonging to 3,765 shares stock, estimated value, 132,028 00

\$1,653,082 72

INTEREST ON SCHOOL FUND FOR 1857.

Cash in the hands of Treasurer, \$30,932 13

This sum, together with the amount to be received up to June 1, 1858, will be equally divided according to the provisions of the Act of 1854, and one-half will be apportioned and paid to the several cities and towns of the Commonwealth on the 10th of July.

SCHOOL FUND FOR INDIANS.

Amount reserved from the surplus revenue, as per Act of 1837, chap. 85, for the benefit of schools among certain Indian tribes, invested in note of the town of Winthrop, for \$2,500.

TODD NORMAL SCHOOL FUND.

Amount invested in note of county of Worcester, \$10,800 00

of town of Winthrop, 1,100 00

\$11,900 00

Interest on School Fund for Indians, cash on hand,

BOOK FUND.

For the Industrial School, at Lancaster.
Donation from Hon. H. B. Rogers, invested in note of town of Abington,

INCOME BOOK FUND.

Cash in hands of Treasurer,

CHARLES RIVER AND WARREN BRIDGE FUND.

The balance standing to the credit of this fund

is now

Invested as follows:—

Massachusetts State scrip,	\$40,000 00
City and Town scrip,	34,500 00
Cash on hand,	884 81
	<hr/> \$75,384 81

By the Act of 1854, chap. 451, it is provided that this fund shall accumulate until it reaches the sum of \$100,000, after which the bridges will be free.

These are all the funds in the hands of the Treasurer of the Commonwealth, excepting the Western Railroad Loan Sinking Fund, belonging to the Western Railroad Corporation, and the Norwich and Worcester Railroad Sinking Fund, belonging to the Norwich and Worcester Railroad Corporation, which will be noticed hereafter.

STATE REFORM SCHOOL FUND.

Amount placed in the hands of the Treasurer of the institution, \$20,000 00

MARSHPEE INDIAN FUND.

Amount placed in the hands of the Treasurer of the tribe, \$6,000 00

NATICK INDIAN FUND.

Amount placed in the hands of their Guardian, \$1,125 15

RECAPITULATION.

Massachusetts School Fund,	\$1,653,082 72
Interest on School Fund,	30,932 13
School Fund for Indians,	2,500 00
Total Normal School Fund,	11,900 00
Interest on School Fund for Indians,	75 00
Book Fund,	1,000 00
Income, Book Fund,	25 00
Charles River and Warren Bridge Fund,	75,384 81
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Funds in the treasury,	\$1,774,899 66
Reform School Fund,	\$20,000 00
Indian Funds,	7,125 15
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	27,125 15
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	\$1,802,024 81
Railroad bonds and mortgages brought forward,	4,949,555 56
Productive property of the Commonwealth,	1,627,575 11
Real estate, &c., unproductive,	3,017,615 21
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	\$11,396,770 69
Debts and Liabilities,	6,589,010 56
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Surplus,	\$4,807,760 13

DEBTS AND LIABILITIES OF THE COMMONWEALTH,
IN DETAIL, AT THE CLOSE OF THE YEAR 1857.

The total liabilities of the Commonwealth, as has been stated generally, amount to \$6,589,010.56.

Scrip loaned to sundry railroad corporations, payment of which is secured by mortgage of their several roads.

Western Railroad sterling bonds—

Due April 1, 1868, . . .	£135,000 00
" Oct. 1, 1868, . . .	337,500 00
" Oct. 1, 1869, . . .	90,000 00
" April 1, 1870, . . .	180,000 00
" " 1, 1871, . . .	157,400 00

£899,900 00 \$3,999,555 00

Eastern Railroad. (dollar bonds)—

Due Sept. 1, 1858, . . .	\$100,000 00
" April 1, 1859, . . .	300,000 00
" July 1, 1877, . . .	100,000 00

\$500,000 00

Norwich and Worcester Railroad—

Due July 1, 1877, . . .	\$400,000 00
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Boston and Portland, (now Boston and Maine)—

Due August 1, 1859, . . .	\$50,000 00
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Total scrip loaned, . . . \$4,949,555 00

Interest at five per cent. on the Western, is payable by the corporation in London, or at their office in Boston; on all the others interest is paid by the Treasurer of the Commonwealth.

State scrip issued to pay for public buildings, and for temporary loans:—

State Reform School scrip, 5 per cent.—

Due July 1, 1860, . . .	\$75,000 00
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State Prison scrip, 5 per cent.—

Due Dec. 1, 1860, . . .	\$100,000 00
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Lunatic Hospital, (Taunton,) 5 per cent. scrip—

Due April 1, 1865, . . .	\$70,000 00
" Nov. 1, 1865, . . .	100,000 00
	\$170,000 00

State Almshouse scrip—

Due Nov. 1, 1872, . . .	\$100,000 00
Oct. 1, 1873, . . .	60,000 00
" 1, 1874, . . .	50,000 00
	\$210,000 00

Enlargement State House scrip, 5 per cent.—

Due Oct. 1 1873, . . .	\$65,000 00
" 1, 1874, . . .	100,000 00
	\$165,000 00

Lunatic Hospital (Taunton) and State Prison scrip, 5 per ct.—

Due July 1, 1874, . . .	\$94,000 00
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Six per cent. scrip of 1856—

Due July 1, 1862, . . .	\$100,000 00
" " 1, 1864, . . .	100,000 00
" " 1, 1866, . . .	100,000 00
	\$300,000 00

Northampton Lunatic Hospital scrip, 6 per ct.—

Due April 1, 1868, . . .	\$150,000 00
" June 1, 1877, . . .	50,000 00
	\$200,000 00

\$1,314,000 00

Temporary loans for money in anticipation of revenue, . . . \$306,500 00

Sums due from the Treasury and not called for on the 31st of December:—

Interest on Western Railroad scrip, . . .	\$375 00
Interest on scrip of 1852, . . .	1,750 00
Interest on scrip of 1854, . . .	725 00
Interest on scrip of 1856, . . .	780 00

Interest on scrip of 1857, . . .	\$150 00	
		\$3,780 00
Interest on Eastern Railroad scrip, .	\$3,175 00	
Interest on Norwich & Worcester Rail- road scrip, . .	12,000 00	
		15,175 00
		\$18,955 00
Total Debts and Liabilities, . . .		\$6,589,910 53
During the year the funded debt of the Commonwealth has been reduced by the payment of the		
Western Railroad scrip, . . .		\$995,000 00
Reform School scrip, . . .		25,000 00
Andover and Haverhill Railroad scrip, . . .		100,000 00
		\$1,120,000 00
While the temporary loan has been reduced, . . .		90,500 00
		\$1,210,500 00
And there has been added to the funded debt by the issue of Northampton Lunatic Hos- pital scrip, . . .		200,000 00
Net reduction, . . .		\$1,010,500 00

The Norwich and Worcester Railroad scrip for \$400,000, due July 15, 1857, and the Eastern Railroad scrip for \$100,000, due July 1, 1857, have been renewed for the same amounts, the new bonds for the former being payable July 15, 1877, and for the latter, July 1, 1877.

RECEIPTS AND EXPENDITURES FOR 1857, IN DETAIL.

RECEIPTS.

Bank Tax. Rev. Stat., ch. 9.		
Received from Boston Banks, .	\$321,100 00	
" " country " .	269,752 83	
		\$590,852 83
State Tax. Act 1856, ch. 223, and 1857, ch. 241.		
Received on account of tax due Dec. 1, 1856, . . .	\$28,330 00	
Received on account of tax due Dec. 1, 1857, . . .	706,711 36	
		\$735,041 36
Alien Passengers. Act. 1848, ch. 313.		
Received of A. G. Goodwin, Superintendent for Boston, .	\$15,735 21	
Received of J. S. Webber, Super- intendent for Gloucester, .	8 00	
Received of S. Fry, Superin- tendent for Salem, . . .	4 50	
		\$15,747 71
Insurance Tax. Act 1852, ch. 231, and Act 1854, ch. 453.		
Received from Agents of Foreign Insurance Companies, . . .		1,817 59
Hawkers and Peddlers. Act 1846, ch. 244.		
Received from the Secretary of State, fees received by him to December 31, 1857, .		153 00
Alien Estates. Rev. Stat., ch. 61.		
Received from F. E. Parker, Public Administrator, . .	\$1,664 11	
Received from T. Needham, Public Administrator, . .	33 82	
		1,697 93

Courts of Insolvency. Act 1856, ch. 284.	
Received for fees of all the Courts, to October 1, 1857,	87,467 00
Per cent. on State Tax. Act 1856-7, ch. 223 and 241.	
Received from sundry towns for delinquency,	364 12
Income of Western Railroad Stock Sinking Fund. Act 1850, ch. 189.	
Received interest and dividends, belonging to this fund,	56,637 97
Western Railroad Dividends. Act 1837, ch. 172.	
Received January, 1857,	\$28,224 00
" July, 1857.	28,224 00
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Interest on deposits.	
Received on money deposited in bank,	3,497 14
Accrued interest on scrip sold.	
On Northampton Lunatic Hospital scrip, 1857. Act 1857, ch. 282 and 283,	6,446 01
Premium on scrip sold.	
On Northampton Lunatic Hospital scrip, 1857,	7,070 00
Salaries.	
Secretary's fees,	740 60
Sundry accounts.	
Over allowances. Legislature refunded,	\$10 00
Bill for support of State Paupers,	12 86
Bill for support in Deaf and Dumb Asylum,	100 00
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Total Ordinary Revenue,	\$1,484,043 53

Temporary Loans. Res. 1857, ch. 4 and 93.	
Amount borrowed as above,	\$948,500 00
State Loan. Funded debt.	
Norwich and Worcester Railroad, new scrip,	\$400,000 00
Eastern Railroad, new scrip,	100,000 00
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	500,000 00
Northampton Lunatic Hospital, scrip of 1857. Act 1857, ch. 282 and 283,	200,000 00
Andover and Haverhill Railroad scrip.	
Amount received from Boston and Maine Railroad Company in payment,	100,000 00
Western Railroad Loan Sinking Fund. Act 1838, ch. 9.	
Annual contribution from Western Railroad Company,	40,000 00
Western Railroad Stock Sinking Fund. Act 1837, ch. 172.	
One-half received for land notes.	
paid,	\$35,918 05
Principal of loans paid in,	748,187 28
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	784,105 33
Massachusetts School Fund. Rev. Stat., § 13.	
One-half received for land notes.	
paid in,	\$35,918 05
Balance of income paid in,	4,142 90
Principal of loans paid in,	237,300 23
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	277,361 18
Interest on School Fund. Act 1849-54, ch. 117 and 300.	
Received to June 1, 1857,	\$46,282 53
" since June 1, 1857,	55,565 90
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	101,848 43

Interest on School Fund for Indians. Act
1837, ch. 85.

Received interest on investments,

Interest on Todd Normal School Fund. Act
1850, ch. 88.

Received interest on investments,

State Almshouse Sinking Fund. Act 1852,
ch. 275; 1854, ch. 355.

Received from Alien Passenger
account, \$6,000 00

Received interest on investments, 1,200 00

State Reform School for Girls. Act 1855,
ch. 442. Resolve 1855, ch. 83.

Received for subscription,

Charles River and Warren Bridge Fund.
Act 1854, ch. 451.

Received of J. S. Remick, agent
to December 1, 1857, \$93,296 96

Received from Fitchburg Rail-
road Company, Act 1857, ch.

124, 11,386 62

Interest on investments, 1,435 00

Norwich and Worcester Railroad Loan Sink-
ing Fund. Act 1854, ch. 287.

Premium on scrip sold,

Book Fund for Industrial School. Act 1857,
ch. 215.

Received from H. B. Rogers,

Back Bay Lands. Res. 1857, ch. 70.

Received for sales land,

Income Book Fund. Act 1857, ch. 215.

Received interest on investments,

Hassanamessett Indian Fund.

Received interest, \$2 84

Interest on scrip loaned.

Dover and Haverhill Railroad
Company, \$3,333 33

Boston and Portland Railroad
Company, 2,500 00

Eastern Railroad Company, 25,000 00

Norwich and Worcester Rail-
road Company, 22,000 00

52,833 33

\$3,210,038 69

Receipts on account of Ordinary Revenue, as
before stated, 1,484,046 23

\$4,694,084 92

Cash on hand January 1, 1857.

On account, interest on School
Fund for Indians, \$75 00

On account Hassanamessett In-
dian Fund, 162 50

Charles River & Warren Bridge
Fund, 2,301 68

Interest on Todd Normal School
Fund, 1 45

Income School Fund, 20,349 88

Western Railroad Stock Sinking
Fund, 8,028 20

Massachusetts School Fund, 1,053 00

Almshouse Sinking Fund, 1,609 29

Dover and Haverhill Railroad
Company, 1,300 00

Norwich and Worcester Railroad
Company, 10,500 00

Eastern Railroad Company, 3,100 00

Anticipated revenue and scrip, 96,362 30

\$144,843 25

\$4,838,928 17

PAYMENTS.

Legislative and Executive.

Council. Res. 1856, ch. 83.	
Pay for services,	\$7,506 00
Pay for travel,	1,241 50
	<hr/>

Senate.	
Pay of 40 members,	
services,	\$17,181 00
Pay of 40 members,	
travel,	395 00
	<hr/>
	\$18,176 00

House of Representatives.	
Pay of 355 members,	
services,	\$152,784 00
Pay of members,	
travel,	3,364 80
	<hr/>
	156,148 80
Pay of Clerks and Assistants, Senate	
and House,	6,370 00
Pay of Chaplains, Senate and House,	450 00
Pay of Door-keepers, &c., Senate	
and House,	7,829 50
Travelling and other expenses of	
Committees,	978 59
Sickness,	124 00
Filing documents,	960 75
Books,	580 36
Postage,	343 78
Preacher of Election Sermon of	
1856 and 1857,	100 00

Extra Session. Senate.	
Pay of 40 members,	
services,	2,091 00
Pay of 40 members,	
travel,	373 00
	<hr/>
	2,464 00

[Jan

1858.]

House.	
Pay of members,	
services,	\$18,042 00
Pay of members,	
travel,	3,247 00
	<hr/>
	\$21,289 00
Pay of Clerks and Assistants, Senate	
and House,	648 00
Pay of Chaplain, Senate and House,	50 00
Pay of Door-keepers, &c., Senate	
and House,	1,100 50
	<hr/>
	\$217,613 28

Salaries.	
Pay of Executive, Judiciary, &c., from Oct. 1,	
1856, to Oct. 1, 1857,	120,244 94

Fuel and Lights. Resolve 1855, ch. 57.	
Paid for Wood, Coal, Gas, &c.,	2,155 09

Furniture. Resolve 1857, ch. 72.	
Paid for furniture for various Departments,	4,528 43

Repairs. Resolve 1857, ch. 19, 72 and 78.	
Paid for repairs in and upon State House,	5,177 03

Stationery. Resolve 1856, ch. 74 and 95.	
Paid for the Legislative and Executive Depart-	
ments,	6,537 15

State Library. Resolve 1854, ch. 76, 1856,	
ch. 27, Rev. Stat., ch. 11, sect. 12, and Re-	
solve 1857, ch. 49.	
Paid under above Acts,	3,571 68

Newspapers and Advertising. Resolve 1856,	
ch. 74, and Resolve 1857, ch. 19, and Order	
of Senate and House.	
Paid for Newspapers for Legislature and adver-	
tising,	7,741 47

State Printing. Resolve 1856, ch. 100 and 74.
Paid William White for printing for Legislature
and Departments,

\$45,880 45

Postage. Res. 1810, ch. 95.
Paid from Oct. 1, 1856, to Oct. 1, 1857,

1,287 04

Sheriffs. Rev. Stat. ch. 122, § 5.
Paid for returning votes, &c.,

751 15

Index and Journals.
Paid for copying Records of the
Colony of New Plymouth. Res.
1855, ch. 19, \$4,230 00
Paid for editing same, 2,500 00
Paid for making General Index to
Journal and papers for House.
Res. 1857, ch. 12, 961 00

Paid for making General Index and
Catalogue to House, 1,500 00
Paid for making duplicate Journal,
of House, 300 00
Paid for making Index to printed
Journal, House, 100 00
Resolve 1857, ch. 16 and 68, and
Order of House May 28, 1857.

Paid for making Index to Senate
Journal. Res. 1856, ch. 102, 90 00
Paid for making Index to Registra-
tion Returns. Res. 1857, ch. 90, 4,282 44
Paid for making Index to Senate
Journals. Res. 1857, ch. 106, 250 00

14,213 44

Contingent Fund. Resolve 1857, ch. 18.
Paid to Sergeant-at-Arms, 2,847 00

Bank Commissioners. Act 1851, ch. 127.
Paid three Commissioners for ser-
vices, \$4,360 00

1853.]
Paid three Commissioners for travel, \$1,215 35
Paid Clerk hire, 1,400 00

\$6,975 35

Insurance Commissioners. Act 1855, ch. 124,
Resolves 1855, ch. 77. Resolves 1856, ch.
75; 1857, ch. 103. Act 1856, ch. 252, §
54. Resolves 1856, ch. 95, § 3.
Paid three Commissioners for ser-
vices, \$4,315 00
Paid three Commissioners for travel, 1,544 50
Paid office and contingent expenses, 345 40
Paid Clerk hire, 1,036 10
Paid rent of office, 240 00
Paid legal counsel, 298 00

7,779 00

Commissioners for various purposes.
Paid on division of lands among
Deep Bottom Indians. Act 1856,
ch. 206, \$173 50

Paid on rent of Armories. Act
1853, ch. 188, and Report in
Council, Feb. 13, 1857, 400 00

On Land Commission. Act 1850,
ch. 307; 1851, ch. 190. Report
in Council, March 3, 1857, 150 00

On Back Bay. Resolves 1852, ch.
79; Resolves 1855, ch. 60, 1,124 73

On Consolidation of Statutes. Res.
1857, ch. 61, 6,000 00

On Artificial Propagation of Fish.
Resolve 1856, ch. 57, 995 15

Printing for Commission on Lunacy.
Resolve 1854, ch. 64, 41 32

On Cape Cod Harbor. Resolve
1857, ch. 84. Act 1850, ch. 143, \$356 62

Legal counsel, Resolve 1857, ch. 20 and 64.
Act 1839, ch. 28; 1850, ch. 143. Act
1848, ch. 75.
Paid sundry persons,

Land Office. Act 1851, ch. 190. Resolve
1857, ch. 33.
Paid salary of agent one year, to
October 1, \$1,000 00
Paid Samuel Cook, services, 118 33

Term Reports. Resolve 1820, ch. 18. Res.
1844, ch. 66, and 1848, ch. 23.
Paid as above,

Indemnification of officers. Act 1855, ch. 271.
Paid sundry persons,

Courts of Insolvency. Act 1856, ch. 284,
and 1857, ch. 274.
Paid salaries of Judges, to October
1, 1857, \$14,462 50
Paid salaries of Registers, to Oct.
1, 1857, 11,468 75
Paid expenses of Courts, to Oct.
1, 1857, 3,184 72

Charitable.

Asylum for Blind. Resolve 1855, ch. 62.
Paid Treasurer of institution, \$12,000 00

School for Idiots. Resolve 1851, ch. 44, and
1857, ch 108.
Paid to said institution, 6,875 00

Asylum for Deaf and Dumb. Resolve 1829,
ch. 41; 1837, ch. 79; 1847, ch. 94.
Paid board, clothing, and tuition to April 1,
1853, \$7,823 81

Eye and Ear Infirmary. Res. 1853, ch. 40.
Paid said institution, 2,500 00

Expenses Taunton Lunatic Hospital. Act
1853, ch. 318. Resolve 1855, ch. 42,
Paid salary of officers one year, 3,115 07

Expenses Worcester Hospital. Rev. Stat. ch.
48.
Paid Salary of officers one year, 2,900 00

Annuity of Martha Johannot. Resolve 1841,
ch. 65.
Paid sundry persons, 1,640 00

Coroners. Rev. Stat. ch. 140.
Paid sundry coroners expense of holding in-
quests, 1,271 78

Pensioners.
Paid under Resolve 1857, ch. 7, . . . \$5,000 00
Paid under sundry Resolves, 500 00
5,500 00

Alien Commissioners. Act 1851, ch. 342.
Act 1855, ch. 486.

Paid three Commissioners for ser-
vices, \$2,380 00
Paid three Commissioners for ex-
penses, 448 53
Paid office expenses, 1,566 27
Paid agents services and expenses
visiting towns, 2,663 37
Paid agents for various railroad
stations, 2,894 00

9,952 17

Expenses State Almshouses. Act 1854, ch. 189 and 262; 1852, ch. 275.

Paid Superintendent at Tewksbury, 12 months to Dec. 1, 1857, \$48,504 56

Paid Superintendent at Bridgewater, 12 months to Dec. 1, 1857, 35,882 63

Paid Superintendent at Monson, 12 months to Dec. 1, 1857, 47,061 39

Paid Superintendent at Rainsford Island, 12 months to Oct. 1, 1856, 32,675 92

Paid twelve Inspectors for services, 1,300 00

Paid twelve Inspectors for traveling expenses, 632 08

\$166,056 58

Indians.

Paid under sundry Acts and Resolves, 6,187 01

Alien Passengers. Act 1852, ch. 275, and 1854, ch. 355.

Paid Almshouse Sinking Fund, 6,000 00

State Paupers.

Paid under sundry Acts and Resolves to cities and towns for support and burial, 64,731 21

Scientific and Educational.

State Map and Survey. Resolves 1846, ch. 50 and 241; 1849, ch. 112; 1852, ch. 28 and 39; 1857, ch. 102 and 82.

Paid as above, \$1,858 80

Agricultural Societies. Rev. Stat., ch. 42, Act 1855, ch. 278, 1856, ch. 25 and 126.

Paid bounty to twenty-one societies, 11,726 80

American Institution of Instruction. Resolve 1851, ch. 35.

Paid annual appropriation, 300 00

Board of Agriculture. Act 1852, ch. 142. Resolve 1853, ch. 67, and 1854, ch. 72 and 33; 1857, ch. 21.

Paid Secretary's salary to Oct. 1, 1857, \$1,500 00

Paid Secretary for clerk hire, to Oct. 1, 1857, 600 00

Paid Treasurer for State Farm improvements, 6,000 00

Paid expenses of Secretary, 250 00

" " members of the board, 1,843 21

Paid for books and binding, 307 71

\$10,500 92

Military.

Adjutant and Quartermaster-General's Department. Resolve 1856, ch. 16.

Paid, \$4,550 00

Militia Bounty. Act 1849, ch. 218; 1852, ch. 104; 1853, ch. 174. Resolve 1855, ch. 65.

Paid, 53,799 50

Military Accounts. Rev. Stat., ch. 12. Act 1852, ch. 104.

Paid, 5,913 21

Armories. Act 1853, ch. 188.

Paid these several cities and towns rents to January 1, 1857, 12,667 50

Reformatory and Correctional.

County Treasurer. Rev. Stat., ch. 141. Act 1841, ch. 74.

Paid two-thirds criminal costs, \$127,760 27

Fines to towns refunded, 520 00

\$128,280 27

Arrest of Fugitives, Rev. Stat., chap. 142, sect. 6.	
Paid under Executive warrants,	\$1,323 11
Expenses Reform School for Boys. Resolve 1856, ch. 91; 1857, ch. 44.	
Paid treasurer of Board of Trustees for support of inmates,	49,500 00
Expenses Industrial School. Act 1855, ch. 442, sect. 24, and Resolve 1857, ch. 46.	
Paid Trustees and Treasurer,	18,692 10
Agent for Discharged Convicts. Act 1852, ch. 213.	
Paid Agent's salary and expenses, to October 1, 1857,	900 75
Prevention of Counterfeiting. Res. 1852, ch. 76.	
Paid Treasurer of Association,	2,500 00
<i>Public Buildings, not provided for by Scrip.</i>	
State House Enlargement. Res. 1857, ch. 9.	
Paid under above Act,	\$100 00
State Prison. Resolve 1857, ch. 87.	
Paid for replenishing library,	300 00
Taunton Lunatic Hospital. Resolve 1855, ch. 66; 1856, ch. 49; 1857, ch. 93.	
Paid for materials and labor,	10,152 80
Industrial School for Girls. Res. 1857, ch. 47.	
Paid three Commissioners,	3,000 00
State Almshouses. Resolve 1856, ch. 57 and 49. Resolve 1857, ch. 94, 55, 54, 75.	
Paid for materials and labor,	11,350 71

Northampton Lunatic Hospital. Act 1855, ch. 454. Act 1857, ch. 282, and Resolve 1857, ch. 98.	\$56,561 82
Reform School for Boys. Res. 1857, ch. 62. Paid for services,	75 00
Reform School scrip, due October 4,	25,000 00
<i>Interest.</i>	
On Temporary Loans,	\$43,007 41
On scrip of 1849,	5,000 00
" of 1850,	5,000 00
" of 1852,	8,500 00
" of 1853,	9,750 00
" of 1854,	12,025 00
" of 1856,	18,120 00
" of 1857,	5,850 00
Western Railroad, scrip,	49,900 00
	<u>\$157,152 41</u>
<i>Sundry accounts.</i>	
Paid accrued interest on Western Railroad Stock Sinking Fund,	\$76 81
Insurance Tax refunded,	107 37
	<u>184 18</u>
Total Ordinary Expenditure,	\$1,359,637 06
Temporary Loans repaid,	1,039,000 00
Massachusetts School Fund.	
Paid for securities purchased,	277,202 28
Income Book Fund.	
Paid accrued interest on scrip purchased,	5 00
Income Mass. School Fund.	
Paid for educational expenses. Act 1854, ch. 300,	\$35,152 73
Paid to sundry cities and towns,	46,975 64
Paid accrued interest on securities purchased,	4,994 86
Paid Mass. School Fund balance,	4,142 90
	<u>91,266 13</u>

Interest on School Fund for Indians. Paid per Act 1837, ch. 85,	8150 00
Interest on Todd Normal School Fund. Paid Treasurer of Board of Education,	715 45
Western Railroad Stock Sinking Fund. Paid for securities purchased,	14,000 00
Western Railroad scrip. Paid scrip due July 15, 1857,	995,000 00
Almshouse Loan Sinking Fund. Paid for securities purchased,	8,500 00
Western Railroad Loan Sinking Fund. Paid Commissioners,	40,000 00
Norwich and Worcester Railroad Loan Sink- ing Fund. Paid Commissioners,	20,000 00
Charles River and Warren Bridge Fund. Paid for materials and labor, . . . \$32,152 12 Paid for securities purchased, . . . 74,500 00 Paid for accrued interest on invest- ments, 883 33	107,535 45
Hassanamcssett Indian Fund. Paid Trustee,	165 34
Book Fund. Paid for security purchased,	1,000 00
Norwich and Worcester Railroad scrip. Paid July 15, 1857,	400,000 00
Eastern Railroad scrip. Due July 1, 1857,	100,000 00

Andover and Haverhill Railroad scrip. Due August 1, 1857,	\$100,000 00
Northampton Lunatic Hospital. Paid for materials and labor,	69,496 96
Back Bay Lands. Notes and Mortgages,	52,500 00
Interest on Railroad scrip— Andover and Haverhill, . . . \$4,633 33 Boston and Portland, . . . 2,500 00 Eastern, 24,925 00 Norwich and Worcester, . . . 20,500 00	\$52,558 33
Ordinary Expenditures, before stated,	\$3,369,094 94
	1,359,637 06
	<u>\$4,728,732 00</u>
Cash on hand January 1, 1858. On account Charles River and Warren Bridge Fund, . . . \$884 81 On account Almshouse Sinking Fund, 309 29 On account Mass. School Fund, . . . 1,211 90 On account income Massachusetts School Fund, 30,932 13 On account income School Fund for Indians, 75 00 On account Eastern Railroad cou- pons, 3,175 00 On account Norwich and Worces- ter Railroad coupons, . . . 12,000 00 On account income Book Fund, . . . 25 00 On account Back Bay Lands, . . . 17,500 00 On account Temporary Loan, . . . 44,083 04	110,196 17
	<u>\$4,838,928 17</u>

TABLE—CONTINUED.

A Table showing the Receipts and Expenditures for 1856
1857, with Estimates for 1858.

	1856.	1857.	1858.
RECEIPTS.			
<i>Ordinary Revenue.</i>			
Bank Tax,	\$583,445 43	\$590,852 88	\$600,000 00
State Tax,	584,884 45	735,041 36	230,147 00
Per cent. on State Tax,	708 13	364 95	2,000 00
Alien Passengers,	16,878 68	15,747 71	15,000 00
Attorney for Suffolk County,	529 97	—	—
Insurance Tax,	3,312 13	1,817 59	2,000 00
Hawkers and Peddlers,	521 00	153 00	500 00
Alien Estates,	966 77	1,697 93	1,500 00
Stationery, (refunded,)	906 00	—	—
Courts of Insolvency,	195 00	7,407 00	15,000 00
Charles River and Warren Bridge,	9,530 25	—	—
State Printing,	2,533 44	—	—
Income of Western Railroad Stock Sinking Fund,	52,870 99	56,637 07	64,000 00
Western Railroad Dividends,	49,392 00	56,448 00	2,000 00
Interest on Deposits,	1,620 69	3,499 44	—
Accrued interest on Scrip sold,	11,178 17	6,446 01	—
Premium on Scrip sold,	7,633 50	7,070 00	—
Salaries, (Secretary's fees,)	1,247 62	740 50	700 00
Sundry accounts, (refunded,)	271 57	122 86	—
Totals,	\$1,328,805 79	\$1,484,046 23	\$938,347 00
PAYMENTS.			
<i>Legislative and Executive.</i>			
Council,	\$10,339 00	\$8,747 50	\$6,000 00
Legislature,	199,155 53	217,613 28	60,000 00
Salaries,	144,854 94	120,244 94	120,000 00
Fuel and Lights,	2,647 97	2,155 09	2,000 00
Repairs,	16,615 69	5,177 03	5,000 00
Furniture,	8,113 94	4,528 43	2,000 00
Stationery,	8,744 73	6,537 15	5,000 00
State Library,	3,692 76	3,571 68	2,500 00
Newspapers,	8,854 61	7,741 47	5,000 00
Printing,	47,616 28	45,880 46	35,000 00
Postage,	1,583 87	1,287 64	1,000 00
Index and Journals,	19,196 10	14,213 44	12,000 00
Sheriffs,	736 60	751 49	800 00

* Of 1856-7 unpaid.

† The cost of legislation is about \$1,000 per day. The estimate for 1858 is made therefore upon a session of sixty days, and while for each day less than that period the sum of \$1,000 will be saved, it will be remembered that for each day that the session is prolonged \$1,000 will necessarily be paid by the people in the form of a State Tax.

	1856.	1857.	1858.
Contingent Fund,	\$2,500 00	\$2,847 00	\$2,000 00
Bank Commissioners,	6,983 85	6,975 35	7,000 00
Commissioners, (various purposes,)	4,446 80	9,241 32	6,000 00
Indemnification of Officers,	8,322 81	839 63	—
Term Reports,	2,214 10	3,574 90	2,000 00
Legal Counsel,	300 00	1,673 29	1,000 00
Assessors to Harvard College,	666 66	—	—
Weights, Measures & Balances,	157 00	—	—
Land Office,	1,000 00	1,118 33	1,000 00
Insurance Commissioners,	7,281 40	7,779 00	7,000 00
Courts of Insolvency,	7,124 43	29,115 97	25,000 00
Presidential Electors,	233 60	—	—
Census and Statistics,	32,350 34	—	—
Totals,	\$515,736 13	\$501,614 39	\$307,300 00
Charitable.			
Asylum for Blind,	\$12,000 00	\$12,000 00	\$12,000 00
School for Idiots,	5,000 00	6,875 00	5,625 00
Asylum for Deaf and Dumb,	8,909 33	7,823 81	8,000 00
Eye and Ear Infirmary,	2,500 00	2,500 00	Expired.
Expenses Taunton Hospital,	3,070 98	3,115 07	3,200 00
Expenses Worcester Hospital,	2,775 00	2,900 00	3,200 00
Annuity of Martha Johnson,	1,640 00	1,640 00	1,600 00
State Paupers,	66,878 06	64,731 21	60,000 00
Expenses State Almshouses,	173,565 13	160,056 58	160,000 00
Coverers' Accounts,	1,959 36	1,271 78	1,000 00
Indians,	2,654 60	6,187 01	2,000 00
Pensioners,	1,370 20	5,500 00	600 00
Alien Commissioners,	11,237 08	9,952 17	8,000 00
Alien Passengers,	6,000 00	6,000 00	6,000 00
Expenses Northampton Hospital,	—	—	2,500 00
Totals,	\$299,559 74	\$296,552 63	\$278,725 00
Scientific and Educational.			
State Map and Survey,	\$18 20	\$1,858 86	\$100 00
Agricultural Society,	11,634 76	11,726 80	12,000 00
Board of Agriculture,	6,667 20	10,500 92	5,000 00
Am. Institute of Instruction,	300 00	300 00	300 00
Totals,	\$18,620 16	\$24,386 58	\$17,400 00
Military.			
Adjutant and Quartermaster-General's Department,	\$4,550 00	\$4,550 00	\$4,500 00
Militia Bounty,	52,888 00	53,799 50	53,000 00
Military Accounts,	5,832 53	5,913 21	6,000 00
Rent of Armories,	11,877 31	12,607 50	12,000 00
Totals,	\$75,147 84	\$76,930 21	\$75,500 00

TABLE—CONTINUED.

	1856.	1857.	1858.
<i>Reformatory and Correctional.</i>			
County Treasurers, . . .	\$135,134 45	\$128,280 27	\$125,000 00
Arrest of Fugitives, . . .	1,552 98	1,328 12	1,200 00
Reform School Expenses, . . .	40,390 00	49,500 00	44,000 00
Industrial School Expenses, . . .	13,000 00	13,692 19	13,000 00
Agent for Discharged Convicts, . . .	1,000 00	966 75	1,000 00
Prevention of Counterfeiting, . . .	2,500 00	2,500 00	Expire
Totals, . . .	\$193,577 43	\$196,267 33	\$184,200 00
<i>Interest.</i>			
On Temporary Loan, . . .	\$50,317 19	\$43,007 41	\$20,000 00
On Western Railroad Scrip, . . .	49,725 00	49,900 00	70,700 00
On State Scrip, . . .	52,150 00	64,245 00	
Totals, . . .	\$152,222 19	\$157,152 41	\$90,700 00
<i>Public Buildings.</i>			
State Prison, . . .	\$9,200 00	\$300 00	—
State Almshouses, . . .	32,000 62	11,359 71	—
State House Enlargement, . . .	7,319 77	100 00	—
Taunton Hospital, . . .	9,846 13	10,152 80	—
Industrial School, . . .	21,802 13	3,000 00	—
Reform School for Boys, . . .	—	75 00	—
Northampton Hospital, . . .	—	56,561 82	—
Totals, . . .	\$80,198 65	\$81,549 33	—
State Scrip, . . .	—	—	—
Reform School Scrip, . . .	—	\$25,000 00	—
RECAPITULATION.			
REVENUE ORDINARY, . . .	\$1,328,805 70	\$1,484,046 28	\$988,847 00
<i>PAYMENTS ORDINARY.</i>			
Legislative and Executive, . . .	\$515,736 13	\$501,614 39	\$307,300 00
Charitable, . . .	299,559 74	296,552 63	278,725 00
Scientific and Educational, . . .	18,620 16	24,386 53	17,400 00
Military, . . .	75,147 84	76,930 21	75,500 00
Reformatory and Correctional, . . .	193,577 43	196,267 33	184,200 00
Interest, . . .	152,222 19	157,152 41	90,700 00
Public Buildings, &c., . . .	80,198 65	81,549 33	—
Sundry Accounts, . . .	34 31	184 18	—
Reform School Scrip, . . .	—	25,000 00	—
Totals, . . .	\$1,335,096 45	1,359,637 06	\$948,825 00
Deficit, . . .	\$6,290 66	—	\$9,977 31
Surplus, . . .	—	\$124,409 17	—

Schedule of Stocks and Securities in the Treasury, belonging to the Commonwealth, January 1, 1858.

Western Railroad Stock, . . .	\$705,600 00
Western R. R. Stock in Sch'l Fund, . . .	376,500 00
Western Railroad Stock in Stock Sinking Fund, . . .	94,300 00
	\$1,176,400 00
Massachusetts 5 per cent. scrip in various funds, . . .	215,000 00
Railroad scrip in various funds, . . .	71,000 00
Maine 5 per cent. scrip in School Fund, . . .	250,000 00
Notes for lands in Maine, in various funds, . . .	184,045 64
County, City, and Town scrip, in various funds, . . .	422,970 00
Notes and Mortgages, in various funds, . . .	200,050 00
Notes with collateral and with sureties, . . .	127,000 00
Notes for Back Bay Lands, . . .	52,500 00
	\$2,698,965 64
Rights in the Western Railroad Loan Sinking Fund, present value, . . .	412,312 96
	\$3,111,278 60
Amount January 1, 1857, . . .	3,673,340 16
Decrease, arising from collections of land notes and stock sinking fund securities, . . .	\$562,061 56

Schedule of Securities in the Norwich and Worcester Railroad Loan Sinking Fund, belonging to the Corporation, and in charge of the Treasurer of the Commonwealth.

County scrip, . . .	\$6,000 00
Note and Mortgage, . . .	20,000 00
Cash on hand, . . .	4,021 00
	\$30,021 00

WESTERN RAILROAD LOAN SINKING FUND.

This Fund was created with the Albany Sinking Fund, to secure the payment of \$4,000,000 of scrip loaned by the Commonwealth at 5 per cent., and \$1,000,000 loaned by the city of

Albany at 6 per cent., making about one-half the cost of the road.

These funds now amount to \$1,780,106.50.

The Commonwealth now holds 7,056 shares of the Western Railroad Stock, which together with the 943 shares belonging to the Stock Sinking Fund, will constitute a part of the new Sinking Fund created by the Act of 1857, ch. 197.

The Massachusetts School Fund also holds 3,765 shares.

These shares will be entitled to their proportion of the Loan Sinking Fund, now worth \$35.04 per share.

The amount of increase during the year has been \$2.90 per share.

Schedule of Securities in the Western Railroad Loan Sinking Fund, belonging to the Corporation, and in charge of the Treasurer of the Commonwealth.

Notes and Mortgages,	\$182,141 61
Notes and collateral,	196,939 00
Boston and Providence Railroad Stock,	14,437 00
Boston and Worcester Railroad Stock,	35,953 22
Boston and Lowell Railroad Stock,	26,298 75
Pittsfield and North Adams Railroad Stock,	20,045 50
Massachusetts sterling scrip,	5,760 00
Boston and Worcester Railroad bonds,	221,000 00
Connecticut River Railroad bonds,	200,000 00
Hartford and New Haven Railroad bonds,	47,500 00
Cash on hand,	844 95
	<hr/>
	\$1,250,420 48
Add securities belonging to the Norwich and Worcester Railroad Sinking Fund,	30,021 00
Add stock and securities belonging to the Commonwealth,	3,111,278 00
	<hr/>
Total in the hands of the Treasurer,	\$4,391,720 00

All of which is respectfully submitted,

C. R. RANSOM, Auditor.

BALANCE SHEET, DECEMBER 31, 1857.

	Dr.	Cr.
Bank Tax,		\$590,852 83
State Tax,		735,041 36
Alms Passengers,	\$6,000 00	15,747 71
Insurance Tax,	107 37	1,817 59
Hawkers and Peddlers,		153 00
Alms Estates,		1,697 93
Courts of Insolvency,	29,115 97	7,407 00
Per cent. on State Tax,		364 93
Income Stock Sinking Fund,	76 81	56,637 07
Western Railroad dividends,		56,448 00
Interest on Deposits and Loans,	43,007 41	3,499 44
Interest on Northampton Lun. Hospital Scrip,		6,446 01
Premium on Northampton Lun. Hospital Scrip,		7,070 00
Council,	8,747 50	
Legislature,	217,613 28	10 00
Salaries,	120,244 94	740 50
Fuel and Light,	2,155 09	
Furniture,	4,528 43	
Repairs,	5,177 03	
Stationery,	-6,537 15	
State Library,	20,617 77	
Newspapers,	7,741 47	
State Printing,	45,880 46	
Postage,	1,287 04	
Sheriffs,	751 49	
Index and Journals,	14,213 44	
Contingent Fund,	2,847 00	
Bank Commissioners,	6,975 35	
Insurance Commissioners,	7,779 00	
Commissioners for various purposes,	9,241 32	
Legal Counsel,	1,673 29	
Land Office,	1,118 33	
Term Reports,	3,574 90	
Indemnifications of Officers,	839 63	
Asylum for the Blind,	12,000 00	
School for Idiots,	6,875 00	
Asylum for Deaf and Dumb,	7,823 81	100 00
Eye and Ear Infirmary,	2,500 00	
Expenses Taunton Hospital,	3,115 07	
Expenses Worcester Hospital,	2,900 00	
Annuities Martha' Johannoni,	1,640 00	