Loan of 1852 , (Lunatic Hospital,
" " (Almshouse,)
" 1859 , (State House, )
" " (Almshouse,)
" " (Tunatic Hospital,)
Western Railroad Stock Sinking Fund,
Notes and Mortgages,
Andover and Haverhill Puilroad Scrip,
Notes and Collateral,
Book Fund,
Maine 5 per cent. Scrip in School Fund,
Massachusetts School Irund,
Bastern Land Notes,
Interest on Land Notes,
Almshouse Scrip of 1855 in Sohool Fund,
Almshouse Book Fund
Income of Book Fund, . Prison Scrip in
Ifunatic Hospital and State
Almshouse Sinking Fund, Sinking Fund
State Fouse Scrip in Almshouse Sinking Fund
Reform School
Almshouse Sinking Fund,
Subscription to Reform School for Girls,
Thal Sormal School Fund,
Interest on Todd Normal School Fund,
Wharles River and Warren Bridge Fund
Almshouse Loan of 1854
Lunatic Hospital and State Prison Loan of 1854, Malden Bridge,
Northampton Hospital,
State House Loan of 1854,
State Almshouses,
County, City and Town Scrip,
Taunton Hospital
Industrial School,
Loan of 1856 ,
Eduactional Expenses,
ncome Massachusetts School Fund,
Northampton Lunatic Hospital Scrip,
Back Bay Lands,
Notes for Back Bay Lands,
Temporary Loans,
Revenue,
Commonwealth of Massachusetts
Cash,

REPORT
of THB
$\$ 798,10538$

## 810,804

 97,885 97,885 8 200,00000 00 265,000001,00000 250,00000 $550,420 \quad 56 \quad 2,203,5032$ 255,881 74 - 71,830 1
10,987 30 10,987 \$ 39,000 00 500

8,00000
14,00000
163,075 00 8,50000

## 38,80020

71545
107,53545


715
182.929

9,00000
256,501 82

355,989 19 512,770 00 214,000 00 44,92713

35,152 73 24,708 77

110,106 17 $\qquad$

AUDITOR OF ACCOUNTS of tits
commoumealth of datassachusetts, for the tear mining

DECEMBER $31,1858$.

BOSTON:
WIILIAM WHITE, PRINTER TO THE SIATE. 1859.

## Commionwealth of $\mathfrak{F t l a s s a c h u s e t t s . ~}$

Auditor's Office, Boston, $\}$
January 26, 1859.
Hom. Charles Hale, Speaker of the House of Repre-sentatives:-

Sir - I have the honor to transmit, herewith, through fou to the legislature, my Report as Auditor of Accounts, for the year ending December 31, 1858.

CHARLES WHITE, Auditor.

Additor's Office, Bostons, $\}$
January 26,1859.
To the Honorable Senate and House of Representatives:-
In compliance with the statutes of the Commonwealth, I rapeotifully submit my Report, being the Tenth Annual Report Trom this department. The fourth section of the fifty-sixth chapter of the Acts of eighteen hundred and forty-nine, makes Iit the daty of the Auditor to exhibit to the legislature, on er before the fifteenth day of January annually, a complete Htament of the property of the Commonwealth, and its debts ud obligations of every kind. And the one hundred and
fifty-eighth chapter of the Acts of eighteen hundred eight, requires that:-
" The Annual Report of the Auditor shall contain a statement of the receipts into and payments from, the of the Commonwealth in each year; said report contain a detailed and particular statement of the reo expenditures belonging to each year; and for the of this statement the account of receipts shall inclu revenue properly accruing or provided by law during ti whether any part thereof be unpaid at the end of the yeara not: provided, that the amount of revenue this unpaid be distinguished in the account. In like manner, tho of the expenditures in the detailed statement, slail io first, the total expense incurred during the year, for the of all permanent departments, services and institution second, all exceptional and special charges, incurred for ordered within the year, the account being constructed manner as to show the total expenditure actually within the year, whether the same has been paid duri year, or whether the whole or a part thereof remains the close of the year: provided, that the amounts, unpaid, shall be properly distinguished. The variations said summary account and said detailed account, shall indicated and explained by proper notes and references.
" The annual report of the auditor, made next yenr after if passage of this Act, shall contain a recapitulation of tha and expenditures of the year one thousand eight hungir fifty-seven, as well as of the year one thousand eight hundr and fifty-eight, constructed upon the principles laid down the preceding section.
"The auditor's report, in each year, shall show the aggremes amount of the funded delt at the beginning and end o year respectively, the balance of increase or decroase, aint statement of the cause of such balance; and in like shall show the aggregate amount of the temporary loan : beginning and end of the year, the balance of incruse decrease, and a statement of the cause of such balance. report shall likewise state whether the ordinary expensos of year have exceeded the income, or the contrary, and shol
the balance, with an explanation of the means by r, deficit may have been met, or of the purposes to y surplus may have been applied.
all be the duty of the auditor to include in his report of all accounts of expenditure, so far as they may be isteresting to the people of the Commonwealth; and ular, so far as may be practicable, the various heads liture shall be separated, so as to show the different boards, under whose directions the several portions expenditure have been incurred; all salaries and other charges shall likewise be separated, so as to show the clesses of officers who received the several portions of dall be ; and no expenditure exceeding five hundred dof separate items.
suditor's report shall annually, contain a particular tof the manner in which the moiety of the income of ol fund, applicable to educational purposes, has been

3 ditor's report shall hereafter state the amount paid inty, in reimbursement of the costs of criminal prosin such manner as to show the whole amount charged, $\mathrm{n}^{\mathrm{t}}$ credited for fines and forfeitures, and the balance; ariount of commissions allowed on such payments to rer of each county.
The a uditor's report shall hereafter describe the new ats of any portion of the funds belonging to the Comwrilth, which may have been made during the year."
Wraso required by the 56th chapter of the Acts of 1849, 4uditor shall include in his report an estimate for the waing jear of the ordinary income of the Commonwealth, totior means which he may point out, for the defraying of 4.antitures, and shall annex thereto such representations or tyotions as he may deem necessary.

Itrill be perceived that there are difficulties in the way of fring strictly with the foregoing requirements in regard to pruaititures, as there is no law that requires the public trad boards having charge of the expenditures, to report to this department, only as they do so for the purpose of
drawing their amount from the treasury. I have made all able efforts to obtain them, and think that as stated herein in are very nearly correct. Still there is a large amount of expeuy not yet rendered at this office; but this deficiency I hare supplie by estimates. All the accounts rendered prior to the firsit der of January were analyzed and completed for this Report, buli ite details of about one-fourth of the year's expenses have bee rendered since that day. It will be seen at once, that the labon devolving upon this office during the first few. weeks of the present month, made obligatory by the 158th chapter of the Acts of 1858, must necessarily be difficult and arduous. though made obligatory it is impossible to perform them withil the time required.
The financial system instituted at the last session of the legislature meets with very general if not with universal faron. By making an annual appropriation for every branch of the public expenditures, they will all, in consequence, be care fully examined at least once a year, and in this Report I have endeavored to give them in detail, as minutely as practicable as is required by the 5 th section of the 158th chapter of the Acts of 1858.
I am under great obligations to the superintendents of the several State almshouses, and of Rainsford Island hospital, to the treasurers of the lunatic hospitals, and to the public officers generally, for having responded so readily to my request for statements of expenditures in their several departments.
The statements in this Report will be given under the following

## GENERAL HEADS

I.-General Statement of Resources and Liabilities, January 1,1859 ,

- Statement of the Resources of the Commonwealth in detail,

Page 12
A-Bonds and Mortgages of railroad corporations held by the Commonwealth, ..... 14
(10-- Funds, the income of which is specifically appro- priated, ..... 15
II-Debts and Liabilities in detail, ..... 16
DX.-Receipts on account of revenue in 1858 , ..... 19
X-Receipts on account of funds, ..... 19
XI.-Payments from ordinary revenue, . ..... 21
(II- Payments on account of sundry funds, ..... 27
TIE-Statement of Revenue properly belonging to the years 1857, '58, . ..... 29
The particulars of 1858 given in detail statements.
XIV.-Statements of Expenses properly belonging to theyears 1857, '58, with the appropriations for 1858,The particulars of the expenses given in detailstatements.
XV-Revenue for 1858 stated in detail ; summarily stated under third head,
XVI-Expenses for 1858 given in detail ; summarily stated under third head, ..... 58
XVM-Statement of the Funds, how invested, \&c., . ..... 200
TVIIL-Transactions in relation to the funds in 1858, showing the receipts, investments, \&c., during the year 1858,

## Statement II.-Continued.

Total Receipts, as above,
Total Payments, as above,
\$2,435,138
Excess of Receipts, cash on hand,

Receipts from Ordinary Revenue, as above,
Payments from Ordinary Revenue, as above,
Excess of Reccipts,

The temporary or unfunded debt, on January 1, 1858, amount-
The temporary or unfunded debt, on January $\dot{1}, 18 \dot{5} 9$, amount ed to

Reduction during the year,

This sum has been met thus:-
By cash on hand, January 1, 1858, on account of said Loan, as above,
Collections of securities belonging to Western Railroad Stock, Sinking Fund,
Excess of Receipts on account of Ordinary Revenue,
as above stated, eass on hand on account of Ordinary Revenue,
January 1, 1850,
\$64,202 47 13,788 09

2,348,487

$\$ 1,311,428$
$1,247,131$
806, 2022 21

THBIENT IIT. revente, ordinary mxpenses, extraordinary, etc.

Sumary Statement of the Revenue and Expenditures, (paid and unpaid,) accruing in, or properly belonging to the years 1557 and 1858, as nearly as can be ascertained.

## STATEMENT No. III.

| XIIL | Bank Tax, and other sources, State Tax, | $\begin{array}{cc} \text { 185'\%. } & \\ \$ 749,089 & 52 \\ 800,073 & 00 \end{array}$ | $\begin{array}{rl} 1858 . & \\ \$ 735,007 & 43 \\ 350,988 & 00 \end{array}$ |
| :---: | :---: | :---: | :---: |
| XIV. |  | \$1,649,062 52 | \$1,094,995 43 |
|  | Ordinary Expenses :Legislature, | \$218,086 30 | \$109,874 70 |
|  | Governor and Council, | 13,411 44 | 13,831 60 |
|  | Contingent, . . | 1,907 01 | 1,977 87 |
|  | Secretary's office, . | 25,401 47 | 19,376 24 |
|  | Printing, \&c., . | 21,169 97 | 12,937 89 |
|  | Treasurer's office, | 4,981 70 | 4,963 49 |
|  | Auditor, - | 3,350 29 | 3,310 32 |
|  | Sergeant-at-Arms' salar'y, $\dot{\text { a }}$, | 1,300 00 | 1,300 00 |
|  | Ropairs, improvements and furniture, | 6,623 07 | 2,639 74 |
|  | Watchmen and firemen, | 3,335 12 | 3,300 00 |
|  | Fuel and light, | 2,150 59 | 1,816 18 |
|  | Land Office, | 1,041 07 | 1,017 70 |
|  | Judiciary, : | 104,908 21 | 101,818 94 |
|  | Bank Commissioners, | (3,414 75 | 5,635 18 |
|  | Insurance Commissioners, | 7,705 55 | 4,403 97 |
|  | Sheriffs' accounts, | 93121 | 70542 |
|  | Land Commissioner, | 15000 | - |
|  | Scientific, | 30,051 37 | 26,665 90 |
|  | Charitable, | 307,927 07 | 278,611 63 |
|  | Military, | 75,815 75 | 66,466 01 |
|  | Reformatory and Correctional, Interest, | 293,029 106,323 88 | $\begin{array}{r} 263,332 \\ 84,635 \end{array}$ |
|  | Total Ordinary Expenses, | \$1,236,204 26 | \$1,008,620 50 |
| XIV. | Extraordinary or Exceptional Expenses: 1857. |  |  |
|  | Legislative, . \$29,801 43 - |  |  |
|  |  |  |  |
|  | Scientific, . 2,310 78 6,130 82 |  |  |
|  | Charitable, . 6,070 00 7,830 58 |  |  |
|  | Public\|Buildings 98,586 28 37,608 31 | \$169,256 26 | \$52,026 62 |
|  | Totals, | \$1,405,460 52 | \$1,060,647 12 |

Receipts on account of various Funds-Continued.


Receipts on account of various Funds-Continued


STATEMENT No. XI.
PAYMENTS FROM ORDINARY REVENUE OF EXPENSES BELONGING TO 18 J̄8.

Payments from Ordinary Revenue-Continued.
Legislative-Continued. Amount broughlit forvard,
Clerks of 'Senate and IIouse,
Chaplains of Senate and House,
Preacher of election sermon,
Door-keepers, messengers and pages,
Printing and binding documents of Senate,
Printing blanks, circulars, and Orders of the Day for Senate,
Printing and binding documents for IIouse,
Printing blanks, circulars, and Orders of the
Day for IIouse,
Stationery for Senate,
Stationery for House,
Newspapers furnished to members,
Postage on newspajers,
Postage on newspapers,
Expenses of Legislative Committees,
Witness fees before Committees,

## Governor and Council.

G'overnor's salary,
Lieutenant-Governur and Council, per diem and mileare,
Messengers,
Postage, printing, \&c.,
Contingent Expenses.
Of Legislature and Council,

> Secretarys Office.

Secretary's salary,
Secretary's first clerk's salary,
Secretary's second clerk's salary,
Secretary's sextra clerks' salary,
Secretary's incidentals,

Printing General Laws,
Printing Blue Book,
Prublishing Gencral Laws,
Treasurer' salary, Treasurer's Office.
Treasurer' salary,
Treasurer's first clerk,
Treasurer's second clerk
Treasurer's incilentals,

Amount carried forward,


Payments from Ordinary Revenue-Continued.


PAYMENTS FROM ORDINARY REVENUE OF INCUIRRED IN PREVIOUS YEARS.
Legislative and Executive.

Fucl and light for State House,
F'urniture for State IIouse,
Repairs on State IIouse,
Stationery,
Ntationery,
Public Documents,
Postare,
Sherifls' Accounts
Index and Journals,
New Plymouth Records,
New Plymouth Record
Bank Commissioners,
Bank Commissioners,
Insurance Commissioners
Insurance Commissioners, .
Commissioners for various purposes,
Legal Counsel,
Land Ollice,
Term Reports,
Indemnification of Officers,
Courts of Insolvency,
Charitable.
Asylum for Blind
School for Idiots,
Expenses Taunton IIospital,
Expenses Worcester IIospital,
Expenses Northampton IIospital,
Cxpenses
Coroncrs,
Alion Commissioners
Alien Commissioners,
Expenses State Almshouses,
Expenses
State Paupers,

## Scientific.

State Map and Survey,
Board of Agriculture,
Harbor Commission of 1847 ,
Inauguration of Statne of Warren,

Militia Bounty,
Military Accounts
Rent of Armorics,

Amount carried forward,



STATPMENT NO. XII.
PAYMENT ON $\Lambda C C O U N T$ OF SUNDIRY FUNDS.

| Temporary Loans Repaid. <br> Loans of 1857 , <br> Loans of 1858, | $\begin{array}{r} \$ 306,500 \\ 305,000 \\ 300 \end{array}$ | \$611,500 00 |
| :---: | :---: | :---: |
| Serip due Sept. 1, 1858, paid, | \$100,000 00 |  |
| Besion and Porlland Railroad Scrip. Serip due August 1, 18509 , paid, | 50,000 00 |  |
| Income Mass. School Fund. <br> Paid for Educational Expenses, Sundry Cities and Towns, Aremium on securities purchased, Accrued interest on do., Balance acc't to June 1, by Fund, | $\begin{array}{r} \$ 42,40873 \\ 45,53442 \\ 40000 \\ 94444 \\ 1,84368 \end{array}$ | 150,000 00 |
| Interest on School Fund of Indians. Paid sundry persons, | . . . | 91,13127 15000 |
| Amount carried forward, . | . . . | \$852,781 27 |

STATEMENT NO. XIV.
STATEMENT OF EXPENSES PROPERLY BELONGLN YEARS 1857 AND 1858, WITH APPIOPRIATIONS FOR
[Particulars of 1858 in Detailed Statement.]


* Extraordinary.

Expenses, \&c.-Continued.


[^0]DETAILS Nos. 18 and 19. (No. 18, Salaries,-19, Mileage.)
Legislature.-Sevate Pay-Rolid.
[Act 1838, thaps. 2 nnd 11.]
[All the Members taking their seats, January (i.]


Senate salaries,
Senate mileage,

LeGisLature.-Hoese of Reprsentatives Pay-role.


House of Representatives Pay-Roll-Continued.


House of Representatives Par-Roll-Continued.


House of Representatives Pay-Roll-Continued.


House of Representatives Pay-Roll-Continued.

House of Representatives Pay-Roll-Contimued.


## DETAILS No. 22.


bBGISLATURE.-Preacirei of Election Seirion.
[Act of 1858, chap. 11.]
F. D. Huntington, Preacher of Election Sermon,

- DETAILS No 25.

IBGISLATURE.-Doorkeepers, Messengers and Pages.
[Rev. 8 tat., chap. 13, sect. 59 . Act of 1858 , chaps. 2 and 173.]


| $\$ 300$ | 00 |  |
| ---: | ---: | ---: |
| 300 | 00 |  |
| 200 | 00 |  |
| 200 | 00 |  |
| 300 | 00 |  |
| 300 | 00 |  |
| 55 | 28 |  |
| $\$ 1,685$ | 28 | $\$ 91,17700$ |



Sevate Printing and Binding-Continueed.


DETAILS NO. 28.
LEGISLatURE.-Sexate Blanis and Circulars.
[ Resolves 1856, chap. 74; Arts 185̄S, chap. 11.]


Hovse Printing and Binding-Continued.


## House Printing and Binding-Continued.



House Priniling and Binding-Continteded.

| No. | Pages | Coples. | HOUSE DOCUMENTS. |
| :---: | :---: | :---: | :---: |
| 164 |  |  | Amount brought forward, |
|  | 4 4 8 | $\begin{array}{r} 500 \\ 1,500 \end{array}$ | No. 100 same, \&c., as No. 4 , Nos. 101, 162 \& 163, same, \&c., asiNo. 3 , |
|  | 4 | 500 |  |
|  | 4 | 500 | No. 106 same, \&c., as No. 4, |
|  | 4 | 500 | No. 167 same, \&c., as No. 35. |
|  | 4. | 500 | No. 168 same, \&c., as No. 7, |
|  | 4 | 500 | No. 169 same, \&c., as No. 3, |
|  | 4 | 500 | No. 170 same, \&c., as No. 35, |
|  | 4 | 500 | No. 171 same, \& ${ }^{\text {dec, }}$, as No. 3, |
|  | 4 | 500 | No. 17\% same, \&c., as NTo. T, |
| 1.73 | 8 | 500 | Appropriation Bill, . |
|  | 4. | 500 | No. 174. same, \&c, as No. $\pm$, |
|  | 4 | 1,000 | No. 1.75 and 1.76 same, \&c., as No. 3, |
|  | 8 | 500 | No. 171 same, \&c., as No. 32, |
|  | $4{ }^{4}$ | 1,000 | No. 178 and 170 samo, \&c., as No. 3, |
| 180 | 28 | 4,000 | State Tax, |
|  | 4 | 500 | No. 18il same, \&c., as No. 3, |
|  | 44 | 4,000 | Election Sermon, |
|  | 288 | $2,000$ | Manual of General Court, |




## DETAILS No. 30.

Legislature.-Stationery for Senate ordered by Crgaf
[Resolves of 1856, chap. 74; Acts of 1858, chap. 11.]

## Amount brought forward,

641 reams various kinds of Writing Paper, 4 doz. Blank Books,
8 doz. Committec Books,
0,000 Envelopes,
59 gro. Steel Pens,
$7 才$ doz. Quill Pens,
3 Gold Pens,
3 Gold Pens,
Binding Rerord Books,
4 doz. Sand Boxes, .
4 doz. Sand Bo
4 gro. Pencils, Wafer Cups,
4 doz. Wafer Cups
3 doz. Irasures,
3 doz. Erasures, 4 doz. Letter Stampers,
1 ream Manilla Paper,
6 doz. Paper Folders,
8 gro. India Rubber Bands,
Sundries,
8 doz. Penknives, at $\dot{\$}: 24$,
1 doz. Penknives, at 18, .
4 doz. Penknives, at 2 ,.
2 doz. Penknives,
500 Title Page and Index to Doc. Press Work and Composition,
Paper,
Binding,


| Amount brought forccord, |  | \$742 47 | \$104,167 72 |
| :---: | :---: | :---: | :---: |
| 71 gro. Steel and 4 doz. boxes Quill <br> $\$ 10050$ rosld Pens, - <br> 5000 Letter Envelopes, 10gra. Faber's Pencils, onisor Pencils, |  |  |  |
|  |  | 11650 |  |
|  |  | 10950 |  |
|  |  |  |  |
|  |  | 5250 |  |
| Felbs Wafers, . . . . . . |  | 1650 |  |
| z2 los Twine, |  | 1275 |  |
| If gro. Pubber Band and Rings, |  | 2220 |  |
|  |  | 2700 |  |
| 104 gro. Pearence Iriles, |  | 2400 |  |
| 8 gro. Sand Boxes, . |  | 880 |  |
| 198. Committee Books, |  | 2700 |  |
| Mmorandum Books, |  | 1125 |  |
| ${ }^{5} 5$ Boston Almanacs, |  | 6 25 |  |
|  |  | 1000 |  |
| 2 copies Custing's faw and Practice, |  | 10092 |  |
| dinount carried forvaril, |  |  | 81055,585 30 |
| DRHAILS NO. 32. |  |  |  |
| LidgisLaturies-Newsinters for tife Legisiantere. |  |  |  |
| [Resolves of 1857, chap. 19 ; Acte of 1858, chap. 11.] |  |  |  |
|  | Copies. |  | otals. |
| dmoune brought furward, |  |  | \$105,585 36 |
| Wuhin \& Charles Hale, Boston Advertiser, | 205 | \$31? 57 |  |
| Greene \& Co., 13oston P'ost, Ditries O. Rogers, Boston Journal, | 175 | $20(5) 2$ |  |
|  | 173 | 19097 |  |
| Btiry \& Co., Boston Bec, . | 119 | 11343 |  |
| thuprictors Boston Courier, . | 116 | 13770 |  |
| William W. Clapp, Boston Gazette, . . 107 7811 |  |  |  |
| Amount carried forward, |  | \$1,046 30 | \$105,585 36 |

DETAILS No. 31
LEGISLATURE.-Stationery for House ordered by Clerk.
[Resolves of 1856, clrip. 74; Acta of 1858, chap. 11.]


STATEMENT XVI.

Newspapers for the Legislature-Continued.
——

## Amount brought forward,

Worthington, Flanders \& Guild, Boston rraveler,
Henry W. Button \& Son, Boston Transcript, Otis Brewer, Boston Cultivator
S. Cobb, Christian Freeman,

Moore, Riddel \& Co., l'uritau liecorder,
Galen James \& Co., Congregationalist,
Wavid Clapp, Medical and Surgical Journal,
John A. Ilaven', Railway Times,
Colby', Forster \& Co., Banner of Light,
Proprictors Boston Liberator,
Mroulton, Flliot \& Lincoln, Boston True Flag,
Patrick IDonahoe, Boston Pilot,
Patrick Donahoe, Boston Piot, 'thompson \& Co., Boston Shipping List,
L. 'Lhompson \& Co., Joston Shipping Li

Proprictor Dwight's Journal of Music,
A. M. Lawrence \& Co., Boston Daily Ledger,
Proprictor Boston Investigator,
Thomas Whittemore, Universalist Trumpet,
A. Webster, Boston Christian Fra,

Upham, Foril \& Olinstead, Watchman and Reflector,
David Reed, Christian Register
Olmstead \& Co., Youth's Companion,
Joel Nourse, New England Farmer,
Proprictors Sunday News,
Farwell \& Co., American Patriot,
American Sabbath School Union, Youth's Penny Gazette,
John B. loow, Christian Witness and Church Advocate,
John Slecper \& Co., Boston Olive Branch,
L. B. Mouroe, Spiritual M.ge,
L. B. Mouroc, Spiritual A.ge,
Justin Jones, Yankee Privateer

Justin Jones, Yankee
John I. Jewett, New Jerusalem Newspaper
John L. Jewett, New Jerusalem Newspape
Moritz Hofnann, Advertiser of the North,
Moritz Hofmann, Advertiser of the Nort
Proprictors Saturday Evening Mirror,
Tyler \& Blanchard, East Buston Ledger
Tyler \& Blanchard, Fast Boston Ledger
Adams \& Weston, 'Temperance Visitor,.
Adams \& Weston, Temperance Visi
E. I. I Lamb, Firemen's Advocate,
I. R. Lamb, Firemen's Advocate,
Graves \& W eston, American Union

Eraves \& W eston, American
Proprictor Ballot's Pictorial,
Amount carried forward,

ExiPenses
details 32.

|  | Copies. | Totals. |  |
| :---: | :---: | :---: | :---: |
| frount brought forward, |  | \$1613 55 | \$10:\%,58\% 36 |
| em \& Co., Living Agc, | 160 | 241.0 |  |
| It Sor \& Co., Our Union, | 44 | 2200 |  |
| detor Flag M'averly Nragazinc, | 80 | (i) 00 |  |
| r Zion's Herald, | 15 | 5 62 |  |
| at Berles \& Co., Sp . . | 173 | 976 |  |
| 4. Drew, Worcester SpJ! - | 66 | 3245 |  |
| fie \& Srewr Womion, Worcester Palladium, | 21 | $\begin{array}{ll}7 & \text { SS } \\ 7 & 75\end{array}$ |  |
|  | 10 | 772 3 |  |
| Copretors Hoper, Wrorcester Algis, | 9 |  |  |
| Worcester Sranscript, | 7 | 208 |  |
| S. Merrill, Lowell Journal and Couricr, | 13 | $\begin{array}{ll}7 & 04 \\ 3 & 00\end{array}$ |  |
| W. Huse \& Co., Lowell Vor Lopuli, | 3 | 150 150 |  |
| (Goward, Real Estate Neposter, Chelsea Tclegrapli, | 1 | 100 |  |
| prieter Pippy, Woburn Journal, | 7 | 208 |  |
| wa Horton, Salem Gazette, | 11 | 9) 153 |  |
| mea on Palfrey, Salcm Regrister, | 11 | 963 |  |
| F. \& C. Hayes, Lawrence Gouricr, | 9 | 450 |  |
| Narrent \& Merrill, Lawrence American, | 10 | 375 |  |
| \& \& Ryan, Lawrence Sentincl, | 3 | 113 |  |
| 1. Lindsey, New Bedford Mercury and sliryping List, | 18 | 9) 94 |  |
| Antiony, New Bedford Standard, . | 18 | 1040 |  |
| 0 (1ar \& Milne, Fall River News, | 49 | 21 4:3 |  |
| ary Pratt, Fall River Monitor, . | 7 | 350 |  |
| LE. Kimball, Lyon News, . | 11 | [50 |  |
| ari Joselyn, Lymo lay State, | 8 | 400 |  |
| any S. Cox, Lynn Reporter, | 5 | 240 |  |
| E. Rogers, Cape Ann Light, | 0 | 260 |  |
| moucester Telegrapli and News, | 7 | 402 |  |
| apretor Dissex County Mercury, | 7 | 203 |  |
| Marchant, Pineyard Grazette, . | 9 | 225 |  |
| 1 D. Cushing, Berkshire Courier, | 3 | 113 |  |
| A. 8. Perkins, Plymouth Rock, | 16 | ( 000 |  |
| 8. Gere, Northanpton Couricr, | 10 | 5) 52 |  |
| Hall \& Co., Hampshire Gazette, . | 15 | 5) 55 |  |
| fitm 5. George, Adams Transcript, | 11 | 357 |  |
| mapton \& Ourtis, Holliston Transcript, | 2 | 75 |  |
| In'Ford, Cambridge Chronicle, . | S | 372 |  |
| s. Bastman \& Co., Greenfield Gazette and Pomier | 15 | 5 (32 |  |
| D. Mrirk \& Co., Franklin Democrat, | 12 | 450 |  |
| Amount carried forward, |  | \$2242 63 | \$105,585 36 |

MTEMENT XVI.

## DETAME 22

expenses.
D DTAILS 38,84 .

Newspapers for the Legislature-Continued..
$\ldots-$

Amount brought forwarl,
L. I3. \& O. E. Weston, Norfolk County Journal,
H. O. Mildreth, Dedham Gazette,

Pinkham \& Bowman, Cape Cod $\Lambda$ dvocate
Stillmin \& 1'ratt, Middleborourh ('azette,
Clivin C
S. P. Pomor, Auantic Messenger
S. B. Phinney, Barustable Patri

Proprictor Nantucket Inquirer,
Blossom \& Easterbrook, IIingham Journal
J. W. I). Hall, $\Lambda$ merican IRepublican,
A. M. Ide, Jr., Taunton Democrat,

Proprictor $\Lambda$ bington Standard
George Phinncy, North Bridgewater Gazette,
Robert Sherman, Pawtucket Gazette and Chronicle,
Hussey \& Robinson, Nantucket Mirror,
Proprictor' Yarmouth Register,
Proprietor Randolph Transcript,
Proprintor Provincetown Banner,
Proprietor $\Lambda$ mesbury Villager,
Proprietor People's Advocate,
e. II. Sifforl, Essex Banner
E. (. Frothingham, Laverhill Gazette,
V. I?. Draper, Andover $\Lambda$ dvertiser

WV. I. IIuse \& Co., Newburyport IIerald,
Josiah IIastinas, Waltham Sentinel W. Wr Whaigs, Watham Sentinel, W. W. Wheidon, Bunker IIill $\Lambda$ urora, Proprictor Charlestown City Sdvert
Brown \& Morey, $\Lambda$ merican Citizen,
E. \& J. F. D. Garfield, Fitchburg Sentinel,
J. J. Piper, Fitchburg Reveille,
3. Woon, Milford Journal

1. $\Lambda$. Denny, Southbridge Press

Pisk \& Goff, Palmer Journal and Ware Standard,
Brewster \& W'Vhite, Amberst Express,
13. 1). Potts \& Co., Chicopec Journal,

Buel \& Co., Westfield News Letter, Chickering \& Daris, Pittsficld Eagle,
P. Nllen \& Sov, Pittsfield Sun,
J. Henry Goddard, Barre Gazette,
E. Ballard, Clinton Courant,

Tyler \& Blanchard, Last Boston Ledger,
Wm. Ives \& Co., Salem Observer,


DETAILS No. 33.
LfGiSLatcure.-Postage on Newsirapers. [Acts of 18̄̄8, chnp. 11.]


Expenses of Legislative Committees-Continued.


DETAILS No. 36.
LEGISI,ATURE.-Boors for Legislature.


- Acts of 1844 , chap. $208 ; 1854$, chap. 320 ; 1855, chap. 120 ; 1858 , chap. 11 ; 1869 , ohap. 172 ent 1



## WHESENT: XVI.

DETAILS No. 39.


DETAILS No. 40.
GOVERNOR AND COUNCIL.
[Acts of 1851, chap. 308; and 1858, chap. 1.]


Amount brought forward,
Eliphalet Trask, Lieutenant-Governor,Regular Annual Session,
Extra Session, 151 days,
Travel, 2,800 miles,
Newell A. Thompson,-
Regular Annual Session,
Extra Session, 167 days,
George Coggswell,-
Regular Annual Session,
Extra Session, 155 days,
Travel, 080 miles,
William J. Eames,
Regular Annual Session,
Extra Session, 177 days,
Travel, 150 miles, .
Cash paid expenses,
Austin L. Rogers,-
Regular Annual Session,
Extra Session, 144 days, Travel, 1,260 miles,

Edwin F. Jenks, -
Regular Annual Session,
Extra Session, 144 days, Travel, 4,4:20 miles,

Charles R. Train, -
Regular Annual Session
Extra Session, 146 days,
Travel, 750 miles,
Laban M. Wheaton,-
Regular Annual Session,
Extra Session,
Travel, 0SO miles,
W. H. Wood, -

Regular Annual Session,
Extra Session 51 days,
Travel, 320 miles,


## DETAILS NO. 42.

councul- Messengers to Governor and Council. [Acts of 1847, chap. 237; 1858, chap. 178.


DETAILS No. 43.
noinclu.-Postage, Printing and Stationery.
[Resolve of 1850, chap. 7í ; Acts of 1855, chap. 11 .]


## DETAILS NO. 44.

CONTINGENT EXPENSES OF LEGISLATURE AND COUNC


## SECRETARY'S OFFICE.

[Acts of 1854, '58, chaps. 131 and 11.]
DETAILS No. 45.
SECRETARY.

$\$ 2,00000$

## DETAILS No. 46

sbGrmTARY.-First and Second Clerks.

## DETAILS No. 47.

SECRETARY.-Extra Clerks.
[Acts of 1854, '55, 58, chaps. 131, 440 and 11.]

$$
\begin{aligned}
& \text { Him Harris, at } \$ 1,100 \text { per annum, } \\
& \text { i. Colidge, at } \$ 1,100 \text { per annum, } \\
& \text { C. Piper, at } \$ 1,100 \text { per annum, } \\
& \text { D. Moore, at } \$ 1,100 \text { per annum, } \\
& \text { tuion Hawley, at } \$ 1,100 \text { per annum, } \\
& \text { IV. Finks, at } \$ 1,100 \text { per annum, } \\
& \text { ©. Robinson, at } \$ 1,100 \text { per annum, } \\
& \text { 6. Robinson } \\
& \text { this Hayden, } 275 \text { days, at } \dot{\$ 2} 2 \text {, } \\
& \text { Wi. Strong, } 3 \text { mouths, at } \$ 1,100 \text { per annum } \\
& \begin{array}{l}
\text { CL. Strong, } 3 \text { months, at } \$ 1,100 \text { per annum } \\
\text { laes Isley, } 51 \text { days, at } \$ 1,100 \text { per annum, }
\end{array} \\
& \begin{array}{c}
\text { Hees Insley, } 51 \text { days, at } \$ 1,100 \text { per annum, } \\
\text { Pamalí, } 27 \text { months, at } \$ 1,100 \text { per annum, }
\end{array} \\
& \text { IV. Goodman, } 23 \text { days, at } \$ 1,100 \text { per annum, } \\
& 4 \text { Smith, } 44 \text { days, at } \$ 1,100 \text { per annum, } \\
& \text { V. Lovett, Jr., } 38 \text { days at } \$ 3 \text {, . } \\
& \text { fress Smith, } 92 \text { days at } \$ 2 \text {, } \\
& \text { IPdisfer, } 5 \text { days and } 2 \text { nights, } \\
& \text { Whemiah Brown, Jr., } 2 \text { days and } 2 \text { nights, } \\
& \text { Wrand Warner, } 23 \text { days, } \\
& \text { 4it Ruskifer, April } 5 \text { to Dec. 31, at } \$ 1,100 \text {, on } \\
& \text { Hymouth Records, }
\end{aligned}
$$

$\$ 1,10000$
1,100 00
1,100 00
1,100 00
1,087 78
1,087
1,06923
1,06923
1,10000
1,10000
91972
91972
50000
50000
55000
27500
5583
20626
$\begin{array}{rr}91 & 67 \\ 134 & 20\end{array}$
13420
11400
18400
1871
1514
2900
6931
81291

Incidentals-Continued.


| 102 | AUDITOR'S REPORI. |  |
| :--- | :---: | :--- |
| STATEMENT XVI. | EXPENSES. | DETAR |

Incidentals-Continued.

## Amounl brought forward,

## Stationery.

Writing paper, various kinds,
Vriting paper,
Manillia paper,
Manilla paper,
Record and other blanding blank books,
Envelopes,
Envelopes,
Parchment
Parchment
Gold pens,
Twine,
Ink, pencils, \&c.,
Cartage of sundry books from bindery to express office,

## Newspapers.

Springfield Republican,
Traveller,
Boston Daily Bee,
Courier,
5,400 copies Daily Advertiser, containing General Laws, sealed aud post paid, addressed to Judiciad Laws, se
Offices,
Postare, ${ }^{\text {On }}$
Proprietors Boston Daily Advertiser, publishing Weekly and Monthly Bank Statements, $\dagger$.
Weekly and Monthly Bank Statements, $\dagger$ Weekly
Proprictors Boston Traveller, publishing Ween Proprictors Boston Traveller, publis Monthly Bank Statements, $\dagger$
and Monthly Bank Statements, $\dagger$ Bee, publishin
Proprictors Boston Atlas and Bee,
Weekly and Monthly Bank Statements, $\dagger$

Total Secretary's Office,

DETAILS No. 49.
PRINTING, \& C .-Public Docuarents.
[Acts of 1857 , chap. $40 ; 1858$, chap. 11.]

Printing Public Documents.
Amount, (estimated, the work not being completed,)
Amount carried forwart,


TENT
$\qquad$
$\qquad$

* Resolves of 1810, '56, chnps. 95 and 74. Acts of 1858, chaps. 11, 98 and 178.
$\dagger$ Acts of 1854, chap. 307, sect. 2 and 5. Acts of 1858, chap. 11.


## EXPENSES.

DETAILS 50, 51, $52,58,54$.

PRINTING, \&C.-Genieral Laws.
State, ohlfp. 2, sect. 1. Iles. of 1847 , chap. 88 ; 1850, chap. 89. Acts of 1858 , chap. 173.

Amount brought forward,
and Compasition, Compasity, Paper, Paper,
Iltaration Binding, Sundries,

TEMENT XVI.
vi.

## DETAILS No. 50.

Sundries,
DETAILS NO. 51.
prinitin ${ }^{\text {G, \&c.-Acts } 1 \text { ND Resorves, (Blut Boor.) }}$ [Acts of 1858, chap. 178.]

## 2000 copies Acts and Resolves, (Blue Book,)2000 copies A Composition, <br> DETAILS NO. 52.

$\$ 24344$

## 6930

35583
355
19
13
19000
200

PBiNTING, \&c.-liegistration Blaniks. [Acts of 1858, chap. 173.]

Hopkins, Bridgman \& Co., blank books for Registration of Births, Marriages and Deaths,

## DETAILS No. 53.

PRiENTING, \&c.-Publisiming Laws, \&c.
[Acts of 1858, chap. 173.]

Proprietors Boston Daily Advertiser, for publishing General Latrs, ac.,

## DETAILS No. 54

priniting, \&c.-New l.lymouth Colony Records.
[Resolves of 1855, chap. 19. Acts of 1858, chap. 173.]

| David Pulsifer, indexing and preparing Records, . |
| :--- |
| 8. |
| Brown, Jr., indexing and preparing Records, |
| C. |
| E. Stevens, indexing and preparing Records, |
|  |
| Total Printing, \&e., |



DETAIIS NO. 61. SERGEANT-AT-ARMS.
[ 4 cts of 1854, ;68, chapa. 131 and 11.]

Benjamin Stevens, Sergeant-at-Armis, salary,

DETAILS TVO. 62. REPAIRS, IMPROVEMENTS AND FURNTTURE IN
LOUSE. HOUSE.
[Acts of 185 F , chap. C5. Acts of 1808 , chaps. 11 and 178.]

George B. Wheeler, carpenter, for repairs,
Haven \& Dexter, painting and glazing, .
A. G. Ly on \& Co., painting and repairs,

Parker Fowle \& Sons, carpeting,
P. I. Durant, furniture, upholstery, \&rc.,

Stephen Smith, furniture
Stephen Smith, furniture,
Stephen Roe \& Co., furniture,
Blake \& IDavenport, furniture,
G. H. Wood \& Co., desk coverings
G. H. Wood \& Co., desk coverings,
James G. 13lake, covering for book-case,

James G. Blake, covering for
George W. Haven, hardware,
George W. Haven, hardivare,
Charles Brooks \& Co., hardware
Smith \& Lovett, lock repairs,
D. Thaxter, lock repairs,
J. J. Walworth \& Co., water and gas pipes, and repairs,
J. S. Damrell, improvements and repairs,

Lyman Pevey and Lewis Aiken, furnace repairs,
Lockwood \& Lumb, plumbing,
L. Lovejoy, lumber,

Tisdale Drake \& Son, lime and san
Say ward \& Lathrop, masonry,
H. N. Baxter, making carpets
. . Baxter,
clocks, and other services clocks, and other services,
G. W. Chipman \& Co., carpeting,

James Smith, cleaning windows, \&c.,
James Williams, cleaning windows,
Edwin L. Brown, architectural services,
N. W. Turner, gas fixtures, \&cc.,

DETAILS NO. 64.
FUEL AND LIGIIT FOR STATE HOUSE.

$$
\text { [.tcts of } 1858, \text { chap. } 11 \text {.] }
$$



## DETAILS NO. 65

LAND AGENT'S OFFICE. [ 4 cts of 1851, chap. 190. Acts of 1858, clanp. 173.] LAND AGENT.

'Aransactions of the Western Railroad Loan Sinking Fund-
Amount brought forwerd,

Josiah Quincy, note, $\$ 20,000$, -T. B. Wool, $54,807.92$,
Samuel I Lawrence, Treasurer,
H. Trip Trensuer \$10,

City of Char lestown, \$10,0)(1),
City of Buston, $\$ 21,000$
Trassachusetts, Sterion,
Massachusetts Sterling Scrip, $\$ 2.4000$,

Massinclusetts Sturling Scrip, |  |
| :---: |, 7 (i)

J. A. Davis, $\$ 3,000$,
J. M. Barnard, $\$ 20,000$,
C. W. Chapin, $\$ 7,000$,
C. F. Barnarrl, $\$ 3,000$,

Anderson \& Sawyer, $\$ 1,000$,
J. A. Davis, $\$ 1 \pm,(1) 00$,

Park Strect Chureh, $\$ 11,000$,
ITifth Universalist Chureh, $\$ 8,000$
G. Chilson, $\$ 21,(000$,
r. Warren, $\$ t, 000$,

John Simmons, $\$ 16,000$,
( x . Chilson, $\$ \mathrm{~S}, 000$,
J. W. Crooks,

Massachusetts Temporary Note, $\$(00,000$, Granite Bank, interest on deposits,

aetions of the TVestern Iailhoarl Loan Sinking Fimt-Continuerl.

Annual payment of Corporation,
J. A. Davis, note Louns ILepairl.
J. M. Barnard, note
C. W. Chapin, note,
J. Amory l)avis, note
J. W. Crooks, note,
C. F. Barnard, note,

Fifth Universalist Society,
G. Chilson,

John Simmons,
J. 13. Woods,

Anderson \& Sawyer,
J. W. Crooks,
F. Warren,

Park Strect Society,
Brown \& Chilson,
S. Fairbanks, Treasmrer Western IR. IR. Company,

Massachusetts Temporary Loan,
put together, so as to show the amount of each of the items of cexpenditure, of the several public officers branch of the government.

In the schedule of the property of the Commonter have included the Back Bay lands. The Commonsearhath of these lands, $2,450,730$ square fect, exclusive of streets, patis sage-ways, parks and public places, and one dopher per foot onser and ahore the cxpense of filling and all other expenses, is cers. tainaly a moderate estimate of their value. The sales already made arerage a higher price then this. But at this rate, the ralue of the property monild be, as given in the schedule. $\$ 2,465,7: i 0$. It wida probably bring to the treasury a mued
larecr simm. larger sim.

The muroductive popelity of the Commonmealth o first day of Jaruary, 1858 , amomited to $\$ 3,0017,615.21$; then was added during the yoar:-

## Far the Northampton Eurpital,

 Industrial School for Girls,Rainsford Island Hospital, State Library,

Making the total value of the majriouluctive properity on the first day of Junuary, 1859, ${ }^{6} 3,080,677.71$.
The moductive property of the Commonwealith consists of 7, 050 shares of Westem Railroad Stock, - the securities in the Western Railroad Stock Sinking Fond,-notes and cash, the procecds of sales of the Bath Bay lands, - the secumities and cush in the Almshouse Sinlsing Fund, -the claim against the General Ciorernment, for serviees in the last war with Euglaind, -promiums on the Westorn Railroud Stock and Massachusetios Norip, -and celsh on hand, - the total amount of which propery is $\$ 3,768,898.51$; which, together with the umproductive pro Crtby, amonnts to $\frac{\pi}{p} 6,849,571.22$, cxclusive of the funds, the income of which is specifically appropriated.

* Since the above was in twpe the payment of this clain has been authorived by the General Govermment.
atotal debt on account of scrip loaned certain railroad retions, the payment of which is secured loy mortgages of siverail roads, is $\$ \pm, 999,455.56$. Of this delot, $\$ 99,900$ is account of scrip loaned the Troy and Grechfield Railroad ving the year. The balance of the debt is for loans to the

NesternRailroan Corporation, $\$ 3,999,555.56$; to the Eastern Nues iron Corporation, $\$ 00,000$; to the Norwich and Worcester gilroad Corporation, $\$ \pm 00,000$.
debt of the Commonwealth, exclusire of liabilitios haurred on account of loan to railroads, as aforesaid, amounts to $\$ 1,449,419.43$, for the payment of which ample provision pusalready been made.
The funds of the Commonwealith in the charige of the treasune have become very large, amounting, in the aggregate, to orer $84,000,000$. A carcful examination of the detailed statcments of the securities in these funds, and the receipts, paynonts and investments connected therewith, will give some idea of the labor and responsibility derolving upon the treasurer's department; and I take great pleasure in saying that the busiass of that department is performed with great fidelity and monuracy. The School Fund on the first day of January, 1859, mpounted to ${ }^{3} 1,522,898.41$, at the par value of the securitics; Western Railroad Loan Sinking Fund to $\$ 1,361,487.24$; Festern Railroad Stock Sinking Fund, $\$ 101,054.49$; the Almshoue Fund, to $\$ 37,5: 59.2!$; the Norwich and Worcester Railroad Fund, to $\$ 41,350.65$; the Charles River and Warren Bridges Fund to $\$ 100,000$; the reccipts from Back Bay lands to 9144,613.64; Western Rurilroad stock belonging to the State, \$005,600. Besides these are some smaller funds, a detailed statement of the investments of all which has already been ren, together with the transactions for the yoar appertaining Giereto.

The Charles River and Warren Bridges Fund having reached 8100,000 , the bridges have been made frec, and from the income What frnd hereafter the expenses of tending and repairing aid bridges are to be paid.
The Rssex Bridge within the past year has been delivered up Wh the Commonwealth, and the receipts for tolls have proved
insufficient to meet the expenses of tending and same. The balance due the agent, for repairs upon is for which there is no appropriation.

By the Resolve of 18j7, chapter ${ }^{\circ}$ were appropriated to pay the commissioners in part for services in consolidating the statutes of the Common But no firther provision for their pay has since been madeat hape no means of knowing the anoment that may be due that for services in 1 sins, nor the balance due thein for serve 1050 and 1857.

The work upon the New Plymouth Records has been succesy fully prosecuted during the ycar, and four additional wre now completed. It scems very desirable that the ing portion of the work should loe finished, which will but a small appropriation.

The income of the Commonwcalth for the current estimated at seren liundred and twenty-fire thousand earis hundred and nincty-eight dollars, exclusive of a State tase This sum, as may be secu by the schedule, is mainly to to clerired from the bank tax. The income from this sonreo, mated for the current year at $\$ 610,000$, will not probably by rery much increased for some years to come. But the tas is plainly just, there is $n 0$ probability that it will be reduced except by a reduction of the banking capital of the Commons wealth. If the expenses of the Commonmealth shall oxcod the estimate, I see no means of mecting the excess except by State tas.
In considering the means, howerer, for defraying the expenes for the current yenr, it may be well to inquire whethor they may not be consilerably reduced. For the support of State patupers for the past year, the cost was about two hundred ande twenty-five thousand dollars. I it is certainly desirable that our present system of supporting panpers should, if possible, be fe improved as to matcrially rechuce this carpense.
That the poor, whom we shah always have with us, shoulto be rell prorided for, is the universal sentiment of the Come
navealth; and there is no State in the Union where provis(as more ample or more humane are made for this class of The population, than in our own; and that these provisions Salt bo continued in the future, the people have given abunqunt 255 urance in their willing response to the calls of the legisardy for the fore construct the noble edifices erected excluthe for their support; and, while these rich provisions are reipients of the charities of the Commonwealth should be equired, in return, to render whatever of labor they may be tho to perform.
How this labor can be best made remuncrative, should be thoughtinily considered. That it must be mainly agricultural, fere can lhardly exist a reasonable doubt. And with lands witible for gardening purposes, under spade cultivation, I (clieve that the expenses of our pauper establishments may be maced nearly, or quite, one-half; and it scems unfortunate that our almshouses were not located upon such lands.
But the difficultics now existing are being rapidly overcome be the removal of stoncs and stumps, though at great cost to The Stete of moncy and labor, and when overcome, the labor of romen and children, as well as that of the men, may, by judidous $\mathrm{m}^{\text {anagement, be made far more productive than it is at }}$ prosent. The subject of agricultural labor, in connection with ralmshouses, is deserving of attentive consideration.
In this connection, I may suggest that some slight revision of pouper laws, would tend greatly to reduce our almshouse upenses. The alien commissioners urge this in their report. Let the laws be so amended as to make obligatory upon all the dites and towns in the Commonwealth, that which is now subtantially the practice of perhaps three-fourths of them, in regard to affording temporary assistance to persons in distress, pior to sending them to the State almshouses, and the tendency Trald be, very greatly to reduce the number of inmates in those ptablishments. No person should be sent to the State almsbouse, who is only in need of a single meal, a night's lodging, * even of a single week's support. This trifling aid is lumished by most of the towns with the greatest cheerfulE., while in others, a call for the slightest assistance secures almshouse.
And then, no persons should be sent to the State alme until the city or town sending them, should be willing reasonable penalties, to assume the risk that they have tlement in the Commonwealth:-thus a great expendit looking for settlements, would be sared to the State, an upon the cities and towns, where it properly belongs.
But witl the laws as now existing, under the very management of the present Superintendents, an annual of at least $\$ 15,000$ will probably be made at the State houses and Rainsford Island Hospital, from last year's priations
The expenses of pauper transportation, by the Alien missioners, is an important item in the expenditures of if Commonwealth. In their official visits at almshouses ant pitals, the Alien Commissioners often mect with inmates whe are citizens of other States, or of places beyond the sents, why were overtaken by misfortune, and compelled, by necessity, 6 accept the charities of the Commonwealth. They desire, inf thankfully reccive, the litile aid nccessary to convey the their respective homes. These cases, of course, are not among the healthy and sound in body and mind. To allow this aid, makes a permancnt suving to the Commonwealth, and is doing for these unfortunate individuals a deed of the gn kindness. I would recommend that, for this purpose, a rate appropriation be hercafter made.
For the support of insane State paupers, at the lunale hospitals, the Commonwealth pays albout sixity thousand dollist per anmum. The rates of charges are, for any time not exceeding six months, three dollars per week; for a greater length of time, two dollars and seventy-five cents per weik. At the South Boston institution, the Commonwealth paid ait the rate of one hundred dollars per ammun, up to the time of thit removal of the patients to the hospitals of the State. This was the rate of charge, formerly, in the State institutions. And it would seem that, after hasring furnished the lands and builio ings, that one hundred dollars jer amum is ample compans tion for the support of these paupers at the present time:
expenses should be so reduced, an annual saving to the ury of the Commonwcalth would be made, to the amount The dlaims of cities and towns, so far as rendered, for burial inses of State paupers, amount to $\$ 2,164$. These arc the expenses allowed to citics and towns, incurred for State apars, and as but few, comparatively, avail themselves of the ssuthorizing their payment, I would recommend that all the laws be repcaled.
Coroners' expenses for the past year, do not exceed or equal qualf of what has been allowed, per annum, for several ill probably past. They come clearly within the appropriation, and The receipts from alien passengers were, for the past year, emparatively small, and for the current ycar they will probably hestill less, and the expenses of the superintendent's department may perhaps be somewhat reduced.

If may be that some revision of the militia laws can be made That will reduce the expenses without diminishing the efficiency © that department of the government. A relicf from armory anto rould save to the treasury twelve thousand dollars per

The drafts upon the treasury for reimbursements to the sevenl counties, for criminal prosecutions, continucs excessive. Thise costs, I have no doubt, would be materially reduced, if they should be wholly paid by the counties or towns in which they accrue. At present, the people take but little interest in them; in fact seem hardly aware that, in some form, they have them all to pay. If, however, they should have them to meet directly, they would more closely scrutinize them, and the phblic officers through whose agencies they accrue, would feel thare sensibly their responsibilities.
Under our present system, there is no way by which the nonmyment of fines, fees and forfeitures due the Commonwealth,
from the public officers receiving them, may be easily do and yet, from such examinations as I have been able to the returns of justices of the peace, and clerks of the courts, made to the Secretary of the Commonwealth, I isfied that there is a large amount of money in the ha one police court, the unclaimed witness fees, for the jearent 1849 and 1850, amounted to about five hundrgd doll ari was paid into the treasury of the Commonwealth; bn then, no such payments have been made from the same and yet there is no reason to doubt, that these accumulation have amounted to at least two liundred and fifty or throe hime dred dollars per annum. In some of our cities the polie courts are sources from whence a considerable revin derived; the fees of police officers for making complaint attending court as witnesses, are reckoned as "earnings, are paid into their respective treasuries. The effect of system upon the treasury of the Commonwealth, in desirous that the "earnings" of its police department meet its expenses, can be plainly perceived.

By the Acts of 1855 , chapter 449 , fines, fees, and forfeiture to a very large amount, are annually paid into the treasury of the city of Boston, which should be paid into the treasury of th Commonwealth. It is very plain that, when the costs of prose cutions are paid by the Commonwealth, it should herve the benefit of fees, fines and forfcitures which accrue in the same courts, and it was evidently an oversight that other provisious were made. By applying the same rules to the courts in Suffolk county, in relation to criminal costs, that are applied to courts in other counties, a saving would probably be made of over five thousand dollars per annum to the Commonwealih. The whole matter in relation to criminal costs is worthy thip serious attention of the legislature.

The State Reform School, at Westborough, is making, from year to year, a heavy draft upon the treasury. The sum of forty-four thousand dollars was appropriated for that institution last year. This amount seems very large to be paid in addition to the earnings of the boys and their other income.
gg the fact, that there is connected with this institution a (If) productive farm, the question is worthy of grave consideramanerative, and the expenses of the institution made more ceily reduced.
By the one hundred and fifty-eighth chapter of the Acts of an, we auditor was relieved from the duty of submitting to folth, for the current yeark, and the foregoing with particular reference to making such a reduction of - uspenses as shall bring them within the ordinary income of winly seems indealith, without resorting to a State tax. It cerainy seems important that we do so; and by making such minions of the laws as have been indicated, and such reducvoss in the appropriations for the different departments of the cumation as may seem to be warranted, after a careful -art, I have the details of the expenditures given in this ve no doulbt that this most desirable result may be

Pithin the last fow wecks, a new bank, "The Bank of the ffrepelis," has been organized under the provisions of the (Iet to authorize the Business of Banking," of the year 1851. fhis is the first bank organized under that Act, availing itself of its provisions for its circulating notes. The bank has fully couplied with the requisitions of the statute, and has deposited (in this office, at the time of writing this Report, five and six per cont: scrip, to the amount of one hundred and six thousand tollars, and has reccived for circulation, notes of the similitude of bank notes, to the amount of eighty-five thousand five hundred and sixty dollars, and has commenced business under wippices peculiarly favorable. Another bank, "The Safety Fund Bank," has quite recently been organized under the same live, with a capital of six hundred thousand dollars, and will son provide for its circulating notes in this office. That others Fill soon follow there can be but little doubt, for this system of tonking is rapidly growing in public favor. The currency Fhich these institutions will afford must certainly be regarded
as the safest by the public, for it is hardly possible any circumstances can the fill-holder sustain the least log
The comntersigning, numbering and registering of the ngy must nccessarily occasion a considcrable increase of the
ness in this department, and consequantly a necessity for clerk lire, or for the appointment of a register, Tho mavy authorized to countersign the notes.

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