R E P ORT

Oe tine

IUDITOR OF ACCOUNTS uF the<br>Commortuealth of getassachusetts,

DECEMBER $31,1859$.

BOSTON:
WILLIAM WHITE, PRINTER TO THE STATE. 1860.

# Commanmealth of fitassachusetts. 

# Auditor's Office, Boston, 

 January 31, 1860.Honn A. Goodwin, Speaker of the House of Representatives.

Sin, -I have the honor to transmit, herewith, through you to The legislature, my Report as Auditor of Accounts for the year reding December 31, 1859.

Respectfully yours,
CHARLES WHJTE, Auditor.
$\qquad$ ar deem ne

## Commonmealtl of silassachusetty.

Audior's OFFTCE, Bosto
January 31, 1860.

## To the Honorable Senate and House of Representatives:-

By the Acts of 1849 , chapter 56 , and 1858 , chapter 158 required that the Auditor shall, on or before the fifteen of January, in each year, submit to the legislature a made up for the year ending on the last day of the $\mathrm{p}_{\mathrm{re}}$ month, which Report shall exhibit the result of his exar of the books, accounts and vouchers of the treasurer, an acca of the public property of the Commonwealth, its deb obligations, describing the new investments of any portil the funds which have been made during the year, and all actions in relation thereto, showing the aggregate amo the funded debt and temporary loan at the beginning and ${ }_{d}$ of the year, respectively, with the amount and cause $o_{f}$ the increase or decrease of each, the receipts into and payments from the treasury, showing the balance of moneys in the $t_{\text {reasure }}$ at the end of the year. And that he shall also give for the entire year the expenses of the government, in all its variod departments, stating whether the same are paid or unpaid, and whether they exceed the income, with all proper explanations in regard to the deficit or excess. And that in giving the statements as required above, he shall do so in detail, so far as it practicable and useful to the people of the Commonwealth. And it is also required that he shall include in his Report an estimate of the ordinary income of the Commonwealth for the following year, and that he shall make any suggestions that lio
compliance with the provision aforesaid of the Acts of 1849 1858, I have the honor to submit the Eleventh Annual port from this Department. Previous to the enactment of financial laws of 1858 , it was the practice of this office to der the payments from the treasury from the first day of nary to the thirty-first day of December, inclusive, as the nses of the year ; and all accounts subsequently received ro included in the estimate of the Auditor as a part of the ness of the ensuing year. By this method, about oneurth of the accounts which accrued within the year (mostly the last quarter) were left out of the statement of its ense ${ }^{8,}$, and corresponding accounts of the previous year ro included instead.

Thestatement, therefore, gave just one year's payments, and probably approximated as nearly in amount to the exact penses of the year, as it is possible to give them under the pent system ; and there may be a question whether the old tam of stating expenses is not to be preferred for convenience Id accuracy, especially when the expenses for a series of years w to be considered in connection. But under cither system he aotual indebtedness of the Commonwealth is some three it four hundred thousand dollars more than could, by possiility, appear upon the books of the treasurer. This sum, I fiaik, should be estimated as nearly as may be, and stated as a satt of the actual indebtedness of the Commonwealth on the lity-irst day of December, and I have done so in this Report. Wis due mainly for salaries of public officers, and for other upenses not rendered in season for payment before the close (ithe year.
The Act of 1858 , chapter 158 , makes it the duty of the Audier to include in his annual report all expenses for the year ; at these expenses are not fully rendered to him by the public Fhors of the Commonwealth at the time of submitting this hort. Yet they are so nearly complete, that with the estiwhat given herewith, we may reach a very close approximation Whe exact expenses of the year. In consequence of failure to wive entire returns from the public officers of expenses faured by them, it is impossible to submit the annual report
from this department as early as the fifteenth day of $J$ an and show therein with any reasonable degree of acciurdey actual expenses of the year.
In accordance with the purpose cqntemplated by the Act of 1858, above referred to, I have endeavored to gipe in the annexed statements the details of the payments and expene tures as minutely as possible, classifying and Presenting the under the following

## GENERAL HEADS.

I.-General Statement of Resources and Liabilities, January 1,1860 ,
II.-Summary Statement of Receipts and Payments in the year 1859, showing the excess of payments and the provision made for it, .
III.-Summary Statement of Revenue and Expenses belonging to the years 1858, '59,
IV.-Estimate of the Ordinary Revenue for 1860,
V.-Statement of the Resources of the Commonwealth in detail,
VI.-Bonds and Mortgages of railroad corporations held by the Commonwealth,
VII.-Funds, the income of which is specifically appropriated,

VIII-Debts and Liabilities in detail, .
IX.-Receipts on account of Revenue in 1859, .
X.-Receipts on account of Funds, .
XI.-Payments from Ordinary Revenue, .
XII.-Payments on account of Sundry Funds,
XIII.-Statement of Revenue properly belonging to the years $1858,{ }^{5} 9$, .
The particulars, of 1859 given in detail shatementrs
1.-Statements of Expenses properly belonging to the years 1858 , ${ }^{\prime} 59$, with the appropriations for 1859 , Page 33 The patticulars of the expenses given in detail statements.
(V.-Revenue for 1859 stated in detail; summarily stated under third head,
(1)-Expenses for 1859 given in detail; summarily stated under third head,

VII-Statement of the Funds, how invested, \&c., including details of transactions in relation to the same during the year 1859,

## RECEIPTS AND PAYMENTS-Continued.

Total Receipts, as above,
Total Payments, as above,
Excess of Payments,

Receipts from Ordinary Revenue, as above, Payments from Ordinary Revenue, as above,

> Excess of Payments,

Explanation of the Temporary or Unfincled Debt:Excess of Payments, as above,
Less Cash on hand on account of Ordinary $\$ 260,21786$

Revenue, January 1, 1S509,
13,788 09

Amount advanced on securities remaining in Western Railroad Stock Sinking Fund, to be repaid frometheir avails Cash on hand,

Amount of Temporary Loan, (or unfunded debt,) January 1 1860, 0, . . . . . . January 1,


## STATEMENT No. III.

REVENUE $\Lambda$ ND EXPENDITURES FOR 1858 AND 18559.
mary Statement including accounls unpaid as vuell as paid, wing in, or properly belonging to the years 1858 and 1859, as nearlly as can be ascertained.


Ini859, divided between Legislature and Council.

STATEMENT VIIf-DEITS AND LIABILITIES

DEBTS AND LIABILITIES-Continued.


The Funded Debt has been increased, by the issue of Scrip to the They and Greenfield Railroad Company, $\$ 40,728$.
The Scrip for $\$ 150,000$, authorized at the Extra Session, will when isat reduce the Temporary Loan, $\$ 150,000$.
The Eastern Railroad Scrip for $\$ 300,000$, due April 1, 1859, has bert renewed for same amount, due in 1867, '68, '69, and 1870, ' 71.
The increase of debt over last year is caused mainly by the expesien consequent upon the Consolidation of Statutes (including Extra Sessima Legislature), and the grants of $\$ 200,000$ from avails of Back Bay Land scientific institutions.
HATEMENTS IN., X.-TREASURY TRECEIPTS FOR 1859, FTC.

STATEMENT NO. IX.
UEIPTS INTO TEE TREASURY DURING THE YEAR 1850.


STATEMENT No. X.
RECEIPTS ON ACCOUNT OF VARIOUS FUNDS.

| $102$ | Temporary Loan, |  | 81,004,64700 |
| :---: | :---: | :---: | :---: |
|  | State Loan Fundecl Dell. Frastern Railroad new Scrip, |  | 300,000 00 |
| 172 | Western Railroad Loan Sinking Funcl. Received of Treasurer of Road, . | . - . | 40,000 00 |
|  | Norwich and Worcester Railroad Loan Sinking Funcl. Received of Treasurer of Road, . |  | 10,000 00 |
|  | Amount carried forward, . | . . . | \$1,354,647 00 |

STATEMENT NO. KI.

## PAYMENTS FROM ORDINARY REVENUE OF EXPENSES BELONGING TO 1850.

$-$ Statement XIV.]


GTATRMENT XI.-DAXMENTS FROM ORDINARY REVENUE FOR 1859.

| Amount brought forward, <br> Governor and Council. <br> ran's salary, nine months, Sous-Governor and Council, pay and travel, seggers, zine months, . | $\begin{array}{rr} \$ 2,625 & 00 \\ 6,962 & 00 \\ 873 & 00 \\ 638 & 01 \\ 569 & 05 \end{array}$ | $\text { §279,042 } 78$ |
| :---: | :---: | :---: |
| Secretary's Office. <br> Suretary's salary, nine months, sereturry's first and second clerks' salary, nine Secretay's's extra clerks' salary, nine months, Scretary's incidentals, Seretary's messenger, six months, | $\begin{array}{r} \$ 1,500 \\ \\ \\ 2,175 \\ 800 \\ 8,664 \\ 1,751 \\ 1,58 \\ 400 \end{array}$ | 14,490 65 |
| Printing, sc. <br> Printing. General Laws, Printing Blue Book, Publishing General Laws, Tent Reports, . special Laws, <br> Prertising Public Lands, Polishing Bank Returns, Ascient plats and land grants, . Weights, measures and balances, | $\$ 9,842$ 1,669 301 300 400 4,000 730 733 535 53 350 130 133 300 300 |  |
| Treasurer's Office. <br> Thesturer's salary, nine months, Treasurer's first and second clerks' salary, nine wonths, Thessorer's incidentals, | $\begin{array}{r} \$ 1,500 \\ \hline \end{array} 00$ | 3,608 90 |
| Auditor's Office. <br> subuor's salary, nine months, Audilor's clerk, nine months, Auditor's extra clerk, Anditor's incidentals, | $\begin{array}{r} \$ 1,50000 \\ 90000 \\ 618 \\ 67 \\ 59 \\ 63 \end{array}$ |  |
| Sergant-at-Arms' salar'y, <br> Watehmen and fireman's salary, nine months, Pepaim, improvement, and furniture, Fiel and light, . | $\begin{array}{r} \$ 1,695 \\ 2,850 \\ 500 \\ 5,255 \\ 1,702 \\ \hline \end{array}$ |  |
| Land Office. Land Agent's salary, nine months, |  |  |
| Amount carried forward, . |  | \$342,003 48 |

## statement Xi.-Payments fur previoub rearg

PATMENTS-Continued.

Amounts brought forward, Reformatory and Correctional-Continued Agent for discharged convicts, expenses State Reform School Expenses Industrial School,

Public Buildings, \&c
ndustrial School for Girls
ndustrial School for Girls,
tate Reform Schoo repairs, . . $\$ 6,75000$ State Reform School, Nautical Branch, 12,000 00

State Prison,
School for Idiots,
State Almshouse at Monson,
State Almshouse at Bridgewater,
State Lunatic Hospital at Northampton,
Interest.
State Prison Loan,
Taunton Hospital Loan,
State Almshouse Loan
State House Loan,
Lunatic Hospital and State Prison Loan,
Six per cent. of 1850 I,oan,
Northampton Lunatic Hospital Loan,
On Temporary Loan,
Total payments from Ordinary Revenue belonging to 1850

PAYMENTS FROM ORDINARY REVENDE OF EXPENISE INCURRED IN PREVIOUS YEARS.

| Legislative. |  |  |
| :---: | :---: | :---: |
| Clerks, Senate and House, | \$1,000 00 |  |
| Messengers, door-keepers and pages, | 15144 |  |
| Printing for Senate, . . . | 1132 |  |
| Stationery for Senate, . | 8750 |  |
| Stationery for House, . | 8260 |  |
| Expenses of Committees, . | 1,080 90 |  |
| Printing, postage, stationery, \&c., ordered by Sergeant-at-Arms for Legislature, . | 43509 |  |
| Contingent expenses, . . . . | 68225 |  |
| Newspapers, | 16867 |  |

GTATEMENT XT.-PAYMENTS FOR PREVIOUS yEARS.


Statement xiv.-Expenses belonging to 1868, Ant
EXPENSES, \&c.-Continued.

|  |  | $\begin{aligned} & \text { Expenses } \\ & 1858 . \end{aligned}$ | $\begin{aligned} & \text { Expenses } \\ & 1859 . \end{aligned}$ |  |
| :---: | :---: | :---: | :---: | :---: |
| Detail | Amounts brought forward, Legislative-Con. | \$84,451 00 | \$84,93670 | 885 |
| 19 | House mileage, . | 2,276 00 | 2,283 |  |
| 20 | Clerks, Senate and House, | 4,000 00 | 4,2000 00 | 2, |
| 21 | Chaplains, " ". | 40000 | 4,00000 40000 |  |
| 22 | Preacher of Election Sermon, | $5000$ | 40000 | 4009 |
| 23 | Door-keepers,Messengers and Pages, . |  | 10000 | 1 |
| 24 | Printing and binding of |  | 3,085 81 |  |
|  | Senate, | 3,570 33 | 3,270 65 |  |
| 26 | Printing and binding of House, | 3,432 90 |  | 10,0 |
| 25 | Printing blanks, circulars, |  |  |  |
| 27 | \&c., Senate, . | 21430 | 42780 |  |
| 27 | Printing blanks, circulars, \&c., House, | 42632 |  | 0 |
| 28 | Stationery for the Senate, | 88631 | 448 74 | 7000 |
| 29 | Stationery for the House, | 1,416 64 | 1,590 02 | 1,100 60 |
|  | Newspapers for Members, | 2,402 87 |  | 10000 |
|  | Postage on Newspapers, . | 14290 |  |  |
| 33 | Expenses of Legislative Committces, |  |  |  |
| 34 | Witness fees before Com- |  | 3,244 350 | 8,20100 |
|  | mittees, . . | 30581 | 23580 |  |
|  | Books, . - . . | 3150 |  |  |
| 30 | Stationery ordered by Scrgeant-at-Arms, |  |  |  |
| 31 | Printing ordered by Ser-geant-at-Arms, Advertising, . Legislative Contingent, | 14335 |  |  |
|  |  | 10298 | 20011 |  |
|  |  | 4114 |  |  |
|  |  |  | 1,273 07 : | 1,500 |
|  |  | \$110,327 14 | \$111,502 12 | 8116,218 |
| 35 | Consolidation of Statules. |  |  |  |
|  | Senate per diem, | - | \$15,116 00 | \$18,800 00 |
| 36 | Senate mileage, House per diem, | - | 38900 | 40000. |
|  | House mileage, |  | 90,140 2,234 0 | 92,400 co |
| $\begin{aligned} & 37 \\ & 50 \end{aligned}$ | ClerksSenate and House, |  | 4,000 00 | 4,000 |
|  | Committec in recess pay roll, |  |  |  |
| 48 | Commissioners, . |  | $\begin{aligned} & 14,81360 \\ & 26,00000 \end{aligned}$ | $\begin{aligned} & 15,700<0 \\ & 20,000 \end{aligned}$ |
|  | Amounts carried forward, |  | \$152,692 00 | \$157,200 0 |

EXPENSES, \&c.-Continued.


[^0]Le EGISLATURE.-Regular Session.
DETAILS No. 18.
SENATE PAY-IOLL
[Acts of 1858, '59, chaps. 2 aud S.]

*Resolves of 1859, chaps. 79 and 105 ; Acts of 1859, chap. 8.

Legis lat ure.-Regdlar Session.
DETAILS No. 19.
HOUSE OF REPRESENTATIVES PAY-ROLL.

- [Acts of 1858, chap. 2; 1850, chap. 8.]

house of representatives Pay-ROLL-Continued.

house of Representatives Pay-ROLL-Continued.


HOUSE OF REPRESENTATIVES PAY-ROLL-Continued.


HOUSE OF REPRESENTATIVES PAY゙-ROLL-Continded.


| 76 |
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| statement xvi. |



SENATME RRUNTLDNG AND ETNDDNG.


SENATE PRINTING AND BINDING-Continued.


SENATE PRINTING AND BINDING.-Continded.


DETAILS No. 25.
SENATE BLANKS AND CIRCULARS.
[Resolves of 1856, chsp. ${ }^{74}$; Acts of 1859, chnp. i'T.]

| No. | Pages | Coples. | senate blasks and circulars. | Composition. | Presswork. | Paper. | Alterntions. | Binding. | Sundrics. | Totals. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & 552 \\ & 553 \\ & 555 \\ & 556 \end{aligned}$ |  | 7754100250500100 | Amount brought forward, <br> Orders of the Day, Iea and Nay List, Note Heads, Copper Plate, letter Heads, . List of Members, <br> Amounts carried forvarrl, | $\begin{array}{r} \$ 15075 \\ 307 \end{array}$-- | $\begin{array}{ll} \$ 36 & 85 \\ & 55 \end{array}$ | $\$ 6700$$4 \overline{5}$ |  | $\$ 402$ <br> $-$ <br> - | $\begin{gathered} \bullet \\ \\ \\ - \\ - \\ \$ 6 \\ \hline \end{gathered}$ | \$258 62$\begin{array}{ll} 4 & 07 \\ 6 & 00 \\ 7 & 50 \\ 2 & 50 \end{array}$ | \$98,904 19 |
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|  |  |  |  | \$153 82 | \$37 40 | \$67 45 | - | \$1 02 | \$1600 | \$278 69 | 98,904 19 |

SENATE BLANKS AND CIRCULARS.-Continued.


HOUSE PRINTING AND BINDING.-Continued.

house printing and binding.-Continued.


HOUSE PRINTING AND BINDING.-Continued.


DETAILS No. 27.
HOUSE BLANKS AND CIRCULARS.
[Acts of 1859, chap. 77. ]

hoUse blanks and CiRCULARS.-Continued.

| No. | Pages | Copies. | BLANES ANJ) CIRCOLARS. | Compositlon. | Presswork. | Paper. | Alterations. | BInding. | Sundries. | Totals. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 350300500200500500200200500300350350200 | Amounts brought forward, . <br> Members' Certificates, Certificates Members' Attendance, Yea and Nay Lists, . Billets-Judiciary Committee, Blank Resolves. Blank Acts, Yea and Nay Iists, Yea and Nay Lists-Reprint, Blank Orders, . <br> Certificates Members' Attendance, Members' Certilicates, Pay-Roll Certificates, Yea and Nay Lists, . <br> Amount carried forward, | \$199 08 | \$39 60 | \$97 82 | - | \$1 25 | $\$ 2670$ | \$364 45 | \$103,560 00 |
| 571 |  |  |  | 279 | \$39 5 | 162 | - |  |  | 496 |  |
| 572 |  |  |  |  |  | _ | _ | 250 |  | 250 |  |
| 577 |  |  |  | - |  |  | - | 150 |  | 150 |  |
| 578 584 |  |  |  | 295 |  |  | - | 275 |  | 275 |  |
| 585 |  |  |  | 225 | 110 | 396 | - | 150150 |  | 881 |  |
| 603 |  |  |  | 225 | 110 | 500 | - | $200{ }^{-}$ | 150 | 991 |  |
| 604 |  |  |  | 1175 | 55 | 125 | - |  |  | 1555 |  |
| 607 |  |  |  | 1175 $2 \quad 25$ | 155 | 125 3 |  | $200{ }^{2}-$ |  | 1555 |  |
| 608 |  |  |  | - | 55 | 390 |  | 150250 |  | 158881 |  |
| 609 |  |  |  | 279 |  | 162 | - | 250 |  | 250496 |  |
| 022 |  |  |  | 279 | 55 | 160 | - | - - |  | 496494 |  |
| 626 |  |  |  | 1175 | 55 | 125 | - | - - |  | 1355 | \$460 74 |
|  |  |  |  | $\$ 24945$ | \$46 20 | \$119 39 | - |  |  | \$46 74 |  |
|  |  |  |  |  |  |  |  |  |  | - - | \$104,020 74 |




## DETAILS No. 29.

STATIONERY FOR HOUSE ORDERED BY CLERR.
[Resolves of 1856, chap. 74; Acts of 1859, chap. 77.]


STATIONERY FOR HOUSE.-Continued. *


T10NERY FOR LEGISLATURE ORDERED BY SERGEANT-AT-ARMS.
[Resolves of 1856, chap. 74; Acts of 1859, chap. 271.]


XVI.

Contingent Expenses.
DETAILS $82,38$.

DETAILS No. 32.
CONTNGENT EXPENSES OF THE LEGISLATURE.


DETAILS No. 33.
EXPENSES OF LEGISLATIVE COMMITTEES.


## EXPENSES OF COMMITTEES--CONrarumb.

Amounts lrought forward, .
Committec on Flowage of Lands in Concord, Sudbury, Wayland, Bedford and Carlisle, per Sudbury,
Resolves of 1850 , chaps. 47 and 134; Acts of Resolves of 1850 , chaps. 272 and 283 :-
Services and expenses of said Committee,

Committee on State Reform School for Boys:-
Travelling expenses to and from Westborough. Acts of 1859 , chap. 77 ,

Committee to attend funcral of William S. Crane late member of the House from Berkley. Acts of 1850 , chap. 77 :-
Travelling expenses,

Committee of Arrangements for the Inauguration of the Webster Statue, per Acts of 1850, chap. 206 :-
Printing tickets and badges, \$3700
Decorations,
4000
Musical performances, . . . . 5700
Advertising,
4924

Committec on Investigation of State Liquor Agency Acts of 1850, chap. 77 and 206 :-
Special police,
Carriage hire, .
Hotel expenses,
County of Suffolk, charge for board
James M. Pomeroy, reporter,

## Eastern Land Committee.

[Resolves of 1859, clarp. 52 and 120; Acts of 1859, chap. 2i2.]
William T. Davis,
Nathan Potter, Jr., $\}$ Committee, . . $\$ 82454$
R. C. Nichols,

Amounts carried forward,
$\qquad$

EXPENSES OF COMMITTEES-Continded.


DETAILS No. 34.
WITNESS FEES BEFORE COMMITTEES.
[Acts of 1869, chap. 271.]

| bunt brought forward, . <br> Conimittec on Purchase and Sale of fitmous Liquors, 21 Witnesses, travel <br> da altendance, . . . . . $\$ 10472$ <br> Marissèy, expenses summoning same, 1550 | \$120 22 | \$111,266 32 |
| :---: | :---: | :---: |
| Worisshy, expenses summoning Witnesses before Vaittee on Elections, | 100 |  |
| the petition of James Peabody, one witness, mel and attendance, | 308 |  |
| The petition of Job T. Tobey, one witness, travel Wattondance, | 540 |  |
| Committec on Investigation of Liquor Agency, maty-five witnesses, travel and attendance, Flete of 1859, chap. 296; 1849, 1855, chaps. 208 and 120.] | 9450 |  |
| Committee on Finance, four witnesses, mile7rand attendance, | 1160 | 23580 |
| Whegislative Expenses for Regular Session, , |  | \$111,502 12 |

CONSOLIDATION OF THE STATUTES.
DETAILS NO. 35.
LeGislature.-(Extra Session.)—SENate Pay-Roll.
[Resolves of 1859, chap, 119 ; $\Lambda$ cts of 1859, chap. 278.]


Encit
Eaniu
Ermpshire
Franklin,
Hamps'e \& Franklin,
North Berkshire,
South
North Norfolk,
East "
West
W
North Bristol, .
South "
North Plymouth,
South
Middle
Cape,
Island,


Senate Per Diem,
Senate Mileage,
Amount carried forward,

CONSOLIDATION OF THE STATUTES.
DETAILS NO. 36.
LEGISLATURE.-(Extra Session.)-hoUSE OF REPRESENTATIVES PAY-ROLL.
[Resolves of 1859, chap. 119; Acts of 1859, chap. 278.]


EXTRA SESSION.-HOUSE OF REPRESENTATIVES PAY-ROLL—Continued.


EXTRA SESSION.-HOUSE OF REPRESENTATIVES PAY-ROLL-Continued.


EXTRA SESSION.-HOUSE OF REPRESENTATIVES PAY-ROLL-Conpinued.


EXTRA SESSION.-HOUSE OF REPRESENTATIVES PAY-ROLL-Continued.


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| Districts. | members. | Residence. | $\begin{aligned} & \text { Milles' } \\ & \text { Travel. } \end{aligned}$ | Milenge. | $\begin{gathered} \text { Days: } \\ \text { Attendance. } \end{gathered}$ | Per-diem. | Totals. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1st Dukes, <br> 1st Nantucket, . | Amounts brought forward, Joseph W. Holmes, . <br> Pcleg Ray, James F. Cobb, | Tisbury, <br> Nantucket, Nantucket, | $\begin{array}{r} 05 \\ 120 \\ 120 \end{array}$ | $\begin{aligned} & \$ 1900 \\ & \$ 2.400 \\ & 2400 \end{aligned}$ | 95 <br> 99 98 | $\begin{array}{ll} \$ 380 & 00 \\ & \\ \$ 396 \\ 392 & 00 \end{array}$ | $\begin{gathered} \$ 01,13900 \\ \$ 30900 \end{gathered}$ | \$15,505 00 |
|  |  |  |  | \$4800 |  | \$788 00 | $\frac{530}{392,37} 400$ |  |
| House Per-diem, . . . . . . . . . . . . . . . . $\$ 90,140$ <br> House Milcage, . . . . . . . . . . . . .  .  2,23400 |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  | 92,374 00 |
| Amount carried forward, |  |  |  |  | . . |  |  | \$107,879 00 |

DETAILS No. 37.
CLERKS-SEnate and House.
[Resolves of 1859, chap. 119; Acts of 189, chap. 296.]


DETAILS No. 38.
CHaplatns-Senate and House.
[Resolves of 1809, chap. 119; Acts of 1859, chap. 296.]
bIL Manning, Chaplain of Senate, .


DETAILS No. 39.
RGEANT-AT-ARMS, DOOR-KEEPERS, MESSENGERS AND PAGES-

Senate and House.
Renolves of 1859 , chaps. 133 and 136; Aets of 1859, chap. 206.1

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EXTRA SESSION.-SENATE PRINTING AND BINDING-Continued.

| No. | Pages | Copiles. | SEnate documents. | Composition. | Presswork. | Paper. | $\begin{gathered} \text { Altera- } \\ \text { tions. } \end{gathered}$ | Binding. | Sundries | 'Totals. |  |
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| 205 | 32 | S00 | Amounts brought forvarel, . <br> Same as No. 108, <br> Sig. 1, 2, 3 same as No. $180^{3}$, Sig. 4, 7, 9,10 same as No. 192, Sig. 5, 6, $8, a, e$, same as No. 189, ${ }^{\text {² }}$ Sig. b, $l l, f$, same as No. 1894, Sig. c, same as No. 198, Sig. $g$, same as No. 188, 86 hour's alteration on Comm.'s Rep., Sig. 1, House Amendments, Sig. 2 to 6 inclusive same as Sig. 1, Sig. 7 IIouse Amendments, Sig. 8 same as Sig. 1, Sig. 9 House Amendments, Sig. 10 House Amendments, Sig .11 to 14 inclusive same as Sig. 1, Sig. 15, 17, 19 same as Sig. 10, Sig. 16, 18 same as Sig. 1, Sig. a, House Amendments, Sig . $b$ to $f$, inclusive same as Sig .1 , Sig. $g, h$, same as Sig. 10 , Sig. $i, j, k$, same as Sig. 1 , | \$117 7S | \$36 30 | $\$ 7300$ | \$12 00 | \$34 40 |  | \$273 48 | \$118,529 00 |
|  |  |  |  | 1797 | 440 | 1140 | 1050 | 480 | - | 4907 |  |
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|  |  |  |  | 2022 | ( 60 | 12 St | - | 720 | - | 46 SO |  |
|  |  |  |  | 1797 | 440 | 1140 | 1050 | 4 SO | - | 4907 |  |
|  |  |  |  |  |  |  | $32-5$ |  | - | 1931 32 25 |  |
|  | 4 | 200 |  | 225 | $5 \overline{3}$ | S0 | - | 20 | - | 3 SO |  |
|  | 12 |  |  | 1125 | 275 | 400 | - | 100 | - | 1900 |  |
|  | 4 |  |  | 674 | 110 | 128 | - | 60 | - | 972 |  |
|  | 16 | 200 |  | 899 | 110 | 160 | - | C0 |  |  |  |
|  | 8 | 200 |  | 449 | 55 | S0 | - | 20 | - | 604 15 15 |  |
|  |  |  |  | $\begin{array}{rr}900 \\ 13 & 47\end{array}$ |  | 320 240 | - | 80 80 | - |  |  |
|  |  |  |  | 1625 | 275 | 400 |  | 100 |  | 1900 |  |
|  |  |  |  | 832500 | 88170 | 8170.42 | 80625 | 87000 |  |  | 908 |



## DETAILS No. 42.

LEGISLATURE.-(ExTra Session.)-HOUSE PRINTiNG AND BINDING.
[Acts of 1859, chap. 283.]

| No. | Pages | Coples. | house doccments. | Composition. | Presswork. | Paper. | Alterntions. | Binding. | Sundries. | Totals. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Amount brought forward, |  |  | . . | , | $\cdots$ | . | . . | §119,391 57 |
| 277 | 28 | 800 | State Reform School, | \$20 81 | \$ 140 | \$0 96 | - | \$t S0 | - | \$39 97 |  |
| 278 | 20 | 800 | Muscum of Zoölogy, | 1887 | 330 | 712 | - | 360 | - | 32 S 9 |  |
| 279 | 4 | 800 | Report of Committee of Conference, | 225 | 110 | 144 | - | S0 | - | 559 |  |
| 280 | 4 | 800 | Mileage of Committee, . . | ( 71 | 110 | 144 | - | 80 | - | 1010 |  |
| 281 | 16 | 800 | Back l3ay Improvements, | 1153 | 220 | 572 | \$ $\pm 50$ | 240 | - |  |  |
|  |  |  | Nos. 282-2-3-1 same as No. 270, | 675 | 330 | 432 | - | 240 | - | 1677 |  |
| 285 | 4. | 800 | State Reform School, - | 1020 | 330 | 712 | - | 360 | - | 2422 |  |
|  |  |  | Nos. 286-7-8-9 same as No. 279, | 900 | 440 | 570 | - | 3 -0 | - | 2230 |  |
| 290 | 8 | 800 | Appropriation Bill, . . . | 359 | 110 | 2 S8 | - | S0 | - | S 37 |  |
| 201 | 10 | 800 | Membership, - | 1069 | 220 | 572 | - | $2 \pm 0$ | - | 2101 |  |
| 292 | 4 | 800 | Same as No. 270 | 225 | 110 | 141 | - 1 | 80 | - | 50 |  |
| 293 | 12 | 800 | Amendments in New Draft, | 985 | 220 | 428 | 150 | 240 | - | 2023 |  |
| 294 | 12 | 800 | Same as No. 203, . . | 985 | 220 | 428 | 150 | 240 | - | 2023 |  |
| 205 | 20 | 800 | Public Schools, . | 1344 | 330 | 719 | 225 | 360 | - | 2971 |  |
| 298 | 8 | 800 | Pay of Committee on Revisions, Nos. 297-8 same as No. 296, | 449 808 | (10 $\begin{aligned} & 11 \\ & 2 \\ & 2\end{aligned}$ | 288 576 |  |  | - | $\begin{array}{rr}9 & 27 \\ 18 & 54\end{array}$ |  |
| 298 | 20 | 800 | Nos. 297-8 same as No. 296, Same ns No. 295, | $\begin{array}{r}898 \\ 13 \\ \hline 44\end{array}$ | 1 2 20 | 576 <br> 7 | 225 | 160 300 | - | $\begin{array}{lll}18 & 54 \\ 20 & 71\end{array}$ |  |
|  |  |  | Nos. 300~1 same as No. 279, | 450 | 220 | 288 | - | 160 | - | 1118 |  |
| 8302 | 20 | 800 | Lands in Mainc: | 1878 | 380 | 712 | - | 860 |  | 2977 |  |
| 310 | + 594 | 2000 |  | 12948 | 770 12210 | ${ }^{10} 1088$ |  | [800 |  | 23 80) |  |


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ents, same as No. 270
S00 Siō: 5 same as No: 323 ,
800 Sig. 7 same as No. 295,
800 Sig. S same as No. 223 ,
Sig. 9,14 and 15 same as No. 296 ,
Sig. 10 and 10 same as No. 270, Sig. 11, 13 and 18 same as No. $3 \cong 3$, 800 Sig. 12, Senate Amendments,
800 Sig. 16 same as Sig. 12 ,
500 Sig. 17, Senate Amendments, .
800 Sig. 20 same as No. 296, .

Amount carried forward, .


DETAILS No． 43.

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| $\begin{aligned} & \text { LEGISLATURE.-(ExTRA SESSION.)-IIOUSE BLANKS AT } \\ & \text { [Acts of 1859, cbap. 283] } \end{aligned}$ | 䆤号产 | －1 1 1 1 1 1 1111 | 1 |
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## DETAILS NO． 44.

gIATIONERY FOR SENATE ORDERED BY CLERK． ［Acts of 1859，chaps． 283 and 298．］


DETAILS NO． 45.
－TONERY FOR HOUSE ORDERED BY CLERK ［Acts of 1800 ，chaps． 283 and 296．］


DETAILS NO． 46.
＊）TAGE，PRINTING AND STATIONERY ORDERED BY SERGEANT－AT－ARMS．
［ $\Lambda$ cts of 1859，claps． 271 and 288．］


[Rosolver of 1859, ohep. 116; Acte of 1859, ohsps. 272 and 296.1


Joint special comaittee pay-ROLL-Continoed.


DETAILS No. 51.
PRINTING FOR COAMMITEE ON REVISION.
[Resolves of 1859, chap. 7 ; Acts of 18亏59, chaps. $2 \overline{2} 2$ and 283.]


DETAILS NO. 52.

## COMMI'fTEE'S INCIDENTALS.

[Resolves of 1859, chap. 125; Acts of 1859, chaps. 273, 288, 295 and 8 "]


GOVERNOR AND COUNCIL.

Statement xvi. Compennation, dec.

COMPENSATION AND MHLEAGE-CONTIAOED,


DETAILS NO. 55.
MESSENGERS TO GOVERNOR AND COUNGU

$$
\text { [Acts of } 1817,59, \text { chap. } 287 \text { and } 77 . \text { ] }
$$



ST XVI. MI XII.

Printing, dec.
DETAILS 56, 57

## DETAILS No. 56

POSTAGE, PRINTIN`G AND STATIONERY.*
[Resolves of 1856, chap. i4; Acts of 1859, chap. iT.]


DETAILS No. 57.
CONTINGENT EXPENSES.
[Acts of 1859, chap.|2抆.]

| Gourt brought forvard, . <br> hire at sundry times, <br> of Members on sundry oficial visits :- | - $\$ 3205$ | \$15,003 48 |
| :---: | :---: | :---: |
|  |  |  |
|  |  |  |
| Terksbury, Northampton and Hartford, |  |  |
| Juae, . . . . . . . | 22317 |  |
| Wracester, in July, . | 2165 |  |
| Monsen, in September, . . | 3034 |  |
| Hoosac Tunnel, in September, | 20444 |  |
| Westborough, Worcester and Lancaster, Norember, | 5800 |  |
| Bridgewater and Taunton, in December, <br> Inspecting Troy and Greenfield Rail- |  |  |
|  |  |  |
| nond in December, <br> survey of Hosaac Tunnel, and anination of grade of Troy and Green- | 12022 |  |
|  |  |  |
|  |  |  |
| Thaylling expenses of Engineers, | 52:0 |  |
|  | 1661 |  |
| lotal Expenses of Governor and Council, . |  |  |
|  | . . | \$15,762 |

Thith Report was submitted, au additional bill for Stationery has been rendered, amount
statement xuif. Eastern tiand Noten. Derille
EaStern Land notes-Continued.

## Amount brought forwarl,

Of McCrillis \& Hammatt
Rawson, Strickland \& Hersey,
Bradley \& Boynton
A. B. Merrill,
A. B. Merrill
A. B. Merrill,

James Jenkins,
H. Emery, el al.

Jewett \& March
J. S. Gilman,
J. S. Gilman, .


One-half of this account belongs to Massachusetts School Fund
One-half of this account ber _ Western Railroad Stock Sinking Fand

## DETAILS No. 175

INTEREST ON EASTERN LAND NOTES RECEIVED IN $186^{\circ}$


EaSTERN LAND NOTES-Continued.


The foregoing statements exhibit, as far as is practicable, a 6is and accurate account of the financial condition of the Commonwealth, with the monetary transactions for the jear ofing December 31, 1859. The total amount of the resources If the Commonwealth, consisting of productive and unpro${ }^{W}$ ductive property, is $\$ 13,519,368.56$, and its liabilities, $\$ 6,943$,$\$ 98,44$. The State tax for the year 1859 was but $\$ 299,994$ winst $\$ 359,988$ in 1858 , and $\$ 899,973$ in 1857 . The ordinary uneases of 1859 were $\$ 999,357.76$ against $\$ 1,014,548.04$ in I $\$ 8$, and $\$ 1,236,204.26$ in 1857 .
The unproductive property consists of the State House and prounds ; the Lunatic Hospitals; State Almshouses; Hospital it Rainsford Island ; Reform School for Boys; Industrial Btiool for Girls ; Arsenal at Cambridge ; the Charles River md Warren Bridges, and the Malden Bridge, with some other poperty enumerated in the schedule.
The productive property consists, principally, of Bonds and Hertgages of sundry Railroad Corporations; Railroad Stock; tho Buck Bay Lands; the Western Railroad Stock Sinking Rund, and the Almshouse Sinking Fund.
The true value of the unproductive property may vary somenhat from the appraisal given to it in the schedule. The Hospitals and Almshouses and the State Reform and Industrial

Schools, are estimated at their actual cost to the commoen wealth without any allowance for improvements upon that grounds. The ralue of the productive property, as given in in the market.

The Funds of the Commonwealth are beliered to be well an safely invested, the particulars of which are given in the detailed statements of this Report. The class of securities that may now be taken is clearly defined loy law, and it is not prob able that the present policy of the State will very soon bo departed from ; though investments might be made that moulh at first afford a greater income, yet not without the entailmant of a corresponding degree of insccurity. The Western Rail road Stock has very uniformly paid a semi-annual dividend of four per cent., and the very excellent management of the affain of that corporation, and the constantly increasing business of the road, are good guaranty that it will continue to do so in the future ; still there may be a question whether this class of property is such as is desirable for the Commonwealth to rotain permanently in its treasury. And though we may haro no right to anticipate a depreciation in its present market ralue, 1 would suggest whether it might not be well for the Commonwealth to dispose of at least a portion of this stock. The Funds of the Commonwealth are constantly increasing in amount, and it should be our policy to invest them in securities which no possible contingency can imperil.
The Western Railroad Loan Sinking Fund now amonnts to $\$ 1,478,314.81$, and is the property of the Western Railroad Corporation. It was created to secure the payment of the scrip of the Commonwealth loaned to that company.

The extraordinary expenses of 1859 were consequent, mainly, on the Revision of the Statutes, which occasioned an exth session of the legislature at a cost of $\$ 179,713.97$. To meet this indebtedness the legislatuve ordered an issue of scrip to the amount of $\$ 150,000$. There remains of the totall expenses of the year to be provided for about $\$ 60,000$. The ontire expenses of the Revision of the Statutes extending through a series of four or five years, can hardly fall short of $\$ 210,000$.
may he well for the legislature to consider whether a male of legislation may not be adopted that would less ently burden the Commonwealth with so large an expenfor such a service.
the statatutes haring now been revised and consolidated, it 110 perliaps be well to consider whether as a measure of finanis perilinomy it would not be wise to allow no alteration unless nentire clapter in which such alteration is made, be re-enin a new draft, and that then the entire old chapter be paled. By this system of legislation we may avoid that uplication, which is sure to create a necessity for revision if consolidation as often, at least, as once in twenty or t-five years.

The Income of the Commonwealth for the current year is fimated at $\$ 742,448$, which will be insufficient to meet the dinary expense, by some two hundred and fifty thousand Hirs. This deficiency must be supplied by the assessment of fouto tax, unless the necessity can be remored hy the legislaIn of the present session. If hy any means this may be done iitout, consequently, increasing in a corresponding degree Wburden of the people by other taxes, then it should be the in of the legislature to do so.
The legislative expenses, ordinarily, constitute a very large mportion of the annual expenses of the government, but it ertainly seems as though for the present year that these upenses might be materially reduced. A limit to the session $d$ dixty days might reduce the expenditures many thousand Whars;-a boon to the people, particularly the tax payers, wiever mach to be desired, is hardly to be expected. The msent system of paying members by a fixed salary tends puinly to shorten the session. The expenses of the regular wion of 1859 were $\$ 111,502.12$. The average expenses of thergular sessions for the last five years immediately precedh. 1859 , were $\$ 166,955.60$; fur the years 1855 , ' 56 and ' 57 the hrage was $\$ 195,116.95$-while for those of 1858 and 1859 thaverage was but $\$ 110,919.63$,-certainly, a very great hprovement.
The expenses of the government might easily be so reduced, hat they could be paid from the ordinary revenue without
resorting to a State tax, and the legislature woald great credit should it aim to accomplish this result. it, the screral objects for which expenditures are mado shouls be carefully considered.
Our expenditures for charitable purposes for the were $\$ 279,093.99$, distributed as fullows :- for the Jear 1859
For Salaries of Officers a 1


For many of these objects it is hardly to be expectad thas there can be any reduction in our appropriations. By the action of the legislature of 1859, the payment of salaries to the officers of the hospitals was discontinued on the first day of October last. In future, these salaries are to be paid from the ordinary receipts of the institutions respectively. By the action of the same lcgislature, the amount to be paid for the support of insane State paupers, was reduced from $\$ 2.75$ and $\$ 3$ per week, to two dollars and fifty cents, which will make ain annual saving to the State treasury, for insane paupers, of some $\$ 13,500$; and yet a reduction to two dollars per week would not be unreasonable. Whether the expenses for the board of insane State paupers should not be reduced to the last named sum is a question worthy of consideration. The total number of State paupers now in the hospital is about 415. The whole number of paupers admitted to the almshouses and the hospital at Rainsford Island, in 1859, was about twenty-fire per cent.
in in $180^{-8}$; and the expenses approximated very nearly proportionatc reduction. Still, considering the large 5 orned by the Commonwealth in connection with these utions, it would seem that there might be a yet greater ation in the cost of their support. Great allowance must Freer be made, in consequence of the inadaptation of these do trom year to year by the superintendents, through being of the palupers, which, inasmuch as they really inc tue of these farms, do in reality reduce the actual cost bes support of paupers below what appears in any of their may not be certain that our present system of supporting upers is more economical than our former one; yet a judispolicy requires that it should be fairly and fully tested, until then, it will be wise to adhere to it. Were our almses located upon lands better adapted to pauper labor, there be little doubt that such labor could be made much more unerative than it now is. It is perhaps a serious question, her, if the paupers were scattered among the towns, as erly, they might not be supported at less expense than at sent; whether taking into account the remuneration which towns would then derive from pauper labor, with the mount which they would receive from the State treasury, they dight not find it more economical than to pay their proportion the State tax, as required under the present system. With Ill reasonable economy in management, it must cost the Commonveal th to support the officers and employees of the almsbuses and hospital at Rzinsford Island at least $\$ 35,000$. And $b$ bon for the transportation of paupers and the support of the dilin commissioners' department we pay some fifteen thousand dollars in addition, and a still further sum of about $\$ 96,000$ for the support of paupers at these institutions.
In this account I exclude, of course, the expenses of the insone at the hospitals. Now, whether this burden, by way of ases, is not more oppressive than the old system, or whether a better than the present system might not be devised, is certainly ${ }_{4}$ proper subject for thorough investigation by the legislature. That the present system cau be very much improved, except to nake pauper labor more remunerative, is hardly to be
expected; and to the end therefore that the labor of may be rendered more productive, any action of the lepaupory tending to stimulate or encourage the raising of gardoly veons tables, or the cultivation of small fruits, on the almashouse lands, would be commendable, and would doubtless securen then accomplishment of useful results. I would respectfully suggen whether some valuable hints upon this sulject might not bo elicited from the State Board of Agriculture, Were it properly brought to their attention.
In order to derive the largest benefit from our present tem, I would suggest the fullowing changes and classification of paupers :-
1st. That sick State paupers be remored to Rainsford Island Hospital, to the full capacity of that institution to recoire them.

2d. That insane State panpers be removed to one of the almshouses, excepting only the most uncontrollable and datasgerous, and that that institution be devoted entirely to their accommodation.
3d. That the children of paupers, so far as practicable, bo removed to another of the almshouses, and that this institue. tion be in like manner deroted entirely to their accommode. tion, and that they be there required to attend school and perform such labor upon the grounds as may be adapted to their capacity.
4th. That all other paupers be sent to the remaining alms. house, there to be furvished with such labor as they may bo capable of performing.
Thus classified and provided for, each institution would is its management be adapted to the peculiar character of its inmates, and I doubt not a great saring would thereby be made to the treasury of the Commonwealth. Should such a course be adopted, circumstances would readily indicate the institutiou best adapted to each class of paupers.

The expenses for the burial of State paupers amount in the aggregate to some two or three thousand dollars per annum. These are the only expenses paid to cities and towns for paupers outside the State almshouses and hospitals. It may bo very questionable whether a large proportion of the persons for whom these charges are made, were in reality State paupers;

HOUSE-No. 50.
it is impossible for the Anditor to make such an examinaof these accounts, as to enable him to know that they

It isnot clear to the Auditor that a child can be regarded as ${ }_{4}$ gate parner whose parents liave asked and received aid only the case of its burial ; and it is for charges, in such cases winly, that these expenses accrue. I would suggest that the un euthorizing the payment of these accounts be repealed.
In this conncetion, I may remark that the business of the an Commissioners and that of the Superintendent of Alien usengers for the city of Boston, is so closely allied, the two lepartments being, of necessity, most intimately connected with each other, that they hare uniformly found their mutual isterests promoted by having their offices in the same building ; and the Superintendent of Alien Passengers is also by law a pumber of the Buard of Alien Cummissioners. It seems to me that a very great reduction in expenses might be effected if tho rro departments were united. For the support of each, the pum of about seven thousand five hundred dollars is now required, making a total annual expenditure of fifteen thousand dollars. I have but little doubt that the two departments united, might be conducted, as efficiently as at present, at a wing of at least four thousand dollars per annum.

Another department of State expenditures deserves special atention; that of criminal costs. Fur this ohject there has been incurred against the State during the year 1859, $8162,472.07$, the one-third paid by the counties respectively, added thereto, making the total amount of $\$ 2 \pm 3,708.10$. These costs, I doubt not, would be nearly if not quite one-half anniliflated if they should be paid wholly by the cities, towns, and bunties in which they originate. It would not be simply a transfer of payment from the treasury of the Commonwealth to the treasurics of the towns, cities and counties, but would be thextinguishment of a very large proportion of the same. Such an advantage would manifestly result from the careful scruting that would then be given to these costs by the people to whom the several officers would be responsible, through those agency and for whose services they chiefly accrue. I
most fully concur with His Excellency the Governor, in hie suggestions upon this subject.

For the arrest of Fugitives, upon executive warrants, there is paid annually, from the State treasury about $\$ 1,000$. Thase expenses might properly be paid by the cities or towns There the crimes occur. In that event executive warrants would not be asked for except in cases in which the expenses to bo incurred would be fully warranted by the crimes committed.

The expenses of Coroners' Inquests upon the bodies of strangers, not belonging to the Commonwealth, as at present paid, arc very troublesomc. The law requires that the expenses shall be paid to the sereral persons to whom they may be due, rather than to the coroners, as formerly. Consequently in erery inquest case, the claimants for expenses are numerous, -the amounts varying from fifty-eight cents to a few dollars, distributed, oftentimes, among thirty or forty dif. ferent individuals, many of whom do not call for their money; yet the amounts passed to their credit must be carried along and preserred from year to year, causing serious inconvenience in the adjustment of the public accounts. It would not be unjust if the State treasury were relieved from the liquidation of these claims, by their transfer for payment, under legislative enactment, to the treasuries of the counties. Such a change would be, manifestly, very advantageous to the persons having claims for fees, \&c.

I would suggest that the appropriation for aid for the suppression of counterfeiting be discontinued. By an examination of the analysis of that expenditure, I think it will be seen that the amount paid is out of all proportion to the services rendered. To one person there is paid $\$ 1,571.85$. Though but one-third of the entire amount is paid by the Commonwealth, yet I see no good reason why the association receiving this aid from the State treasury should be farored beyond that of others organized for the suppression of crime.
In connection with this subject it may be suggested whether a uniform style of bank-notes, - a style peculiar to each denom-ination,-for all the banks, executed by the most skilful artists,
not be a more sure and perfect protection against the rfeiting and alteration of bank-notes, than any safeguard ged under our present system. Now, scarcely two banks found adopting the same style of plates for bills of the denomination. As a consequence, the most accomplished ts are rarcly, at first sight, able to detect by the style of plate, a counterfeit, or an altered bill, except of the banks Th which he is particularly familiar. By adopting a uniform fop differing with cach denomination only, the mass of the wople would soon become so familiar with it, that to pass an pared bill consideration, particursiblity. The subject is rarized under the general banking law.

During the year 1859, an extraordinary expenditure has wen required at the State Reform School in Westborough, in ansequence of the destruction by fire of a very large portion of the buildings of that institution ; and provision has been asde by appropriations for an outlay yet larger for the current jerr. And consequent upon this disaster, other provision is being made for a portion of the inmates, by the establishment If a Nautical School, which has already required an expendiwre of about $\$ 12,000$. Whatever expenses may accrue in wmpleting the buildings of the Reform School, and in putting unto operation its Nautical Branch, it is not has than hestborough, will sow be required to support the two institutions; but we may hope that the excessive expenditure of money will be restored, in sonie measure, to the Commonwealth in the moral, intellecthal and physical improvement of the boys who may be the recipients, in future, of the advantages afforded by these institutions. The appropriations for the current expenses of last

## jear was $\$ 40,000$.

The buildings of the Industrial School at Lancaster have been extended during the last jear, at a cost to the Commonrealth of $\$ 9,000$ - a wise and judicious expenditure. The appropriation for the current expenses of this institution for 1859 was $\$ 13,000$.

The excellent management of the State Prison at Charle town affurds evidence that that institution will soon bersome source of revenue to the Commonwealth. The buildinge wer $\$ 11, \cong 50$.

The Military Department of the government annual expenditure of about $\$ 66,000$. A earefuI requires an of the analysis of this expenditure will enable the lecisation to determine whether it may not be curtailed in some of it branches without detriment to the efficiency of the department It would seem that no injustice could be done to the citios and towns where military companies are organized, if they were required to pay the rents of their respective armories. change in the laws to this end, would sare to the treasury of the Commonwealth $\$ 1,200$ per annum.

The Judiciary Department of the government will require, the present year, an appropriation of about $\$ 122,000$. By the change in the laws relating to the courts, there was a largo increase of salaries for the judges of the superior court over those of the judges of the courts of common pleas; and some new offices were also created requiring salaries to be paid, together with sundry expenses that were formerly defrayed from other sources than the treasurs of the Commonwealth,thus making a total increase in the expenses of this department of the government of about $\$ 20,000$.

Two additional Banks were organized in 1859, under the general banking law. The total amount of securities on deposit receired from the several 'oanks was, on the 31st dey of December, $1859, \$ \pm 42,900$, on which, under the provisions of the Act of 1851 , chap. 267, the banks depositing the same were entitled to an aggregate circulation of $\$ 402,043$. Of the whole amount of securities abore mentioned, $\$ 129,000$ has bean deposited by the Bank of the Metropolis; $\$ 180,400$ by tho Safety Fund Bank; and $\$ 133,500$ by the Rerere Bank; all of Boston. On these deposits the three banks have received circulating notes as follows:-Bank of the Metropolili, $\$ 108,589$; Safety Fund Bank, $\$ 156,192$; Revere Bank,

000 ; leaving still due, at that date, to the Sufety Fund addition to its then circulation, $\$ 9,177$; and to the Bank $\$ 85$; and there is due to the Bank of the poplis $\$ 708$, on account of mutilated bills returned and pled. An abstract of several accounts kept in this office ponection with these banking institutions, is appended to Report.
Is security for circulating notes the Auditor is authorized to e" any of the public stocks issued or to be issued by any yor town in this Commonwealth, or by either of the States Hassachusetts, Maine, New Hampshire, Vermont, Rlıode frd or New York, or by the United States, amounting in aggregate to not less than fifty thousand dollars, and to an gunt not exceeding twenty-five per cent. above its capital Ak" and "that the stock above specified shall be or be made te equal to a stock of this State producing six per ceut. per pum."
The provision last above quoted must ineritably tend to bring In this department securities not regarded in the market as 5s class stocks. For instance, a deposit of sixty thousand llars of five per cent. stock is required to equal fifty thousand Wlars of six per cent. stock; when perhaps the five per cent. ack, to be made available in an exigency, would really be re valuable, dollar for dollar, than the stock payiug six per . Then, too, the restriction seems to be unnecessary from of fact that the laws require the Bank Commissioners to romine the stocks deposited in the Auditor's office, and if in their opinion any of the same shall have depreciated in value, that they shall be exchanged or strengthened by additional rarrity; and they can in 110 case be taken at a rate above deir par value, nor above their current market value. I rould therefore recommend that the restriction be repealed.

There is due to the Commonwealth about eight thousand two lundred dollars, exclusire of any interest, for an expenditure won the Malden Bridge, made pursuant to an Act of the wigisiature of 1853 , at which time it was provided that the wis upnn said bridge should be continued beyond the tine to which they had been previously restricted by law, so that the Commonwealth should be fully reimbursed for the expenditure;
but by an Act of the last legislature the bridge was made fore withont making the necessary provisions for the paymont of ine amount which the Commonwealth had expended thereon; by the same Act, howerer, the rights of the Commonwoalth in with the pre were reserred, and it would not be inconsingent again be received for the amount adranced the tolls should Whether it is expedient to do so the legislature mill determinc.

The work upon the new Plymouth Records has been succese. fully prosecuted during the past year, and its continuance will certainly be creditable to the Commonwealth

Respectfully submitted.
CHARLES WHITE, Audilor.

BANK DEPARTMENT.


Bank-department-Continued.


## . Mat vill

## APPENDIX.

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The following Analyses exhibit the details of expenses paid in 1859 account of 1858 and previous jears, which were not rendered in $\mathrm{sin}^{1}$ to appear in the last Annual Report from this Department.



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[^0]:    * Extraordinary

[^1]:    

