# R E P O R T <br> of THE <br> AUDITOR OF ACCOUNTS 

Commonfuealth of 卙assafbusetts, for the year minding

DECEMBER 31, 1861.

BOSTON:
WILLIAM WHITE, PRINTER TO THE STATE. 1862 .

# Gommonwealth of filassachusetts. 

## auditor's Department, Boston, \} January 15, 1862.

"Hon. A. H. Bullock, Speaker of.the House of Representatives:
Ditar Sir,-I have the pleasure to transmit herewith, through you, to the legislature, my Report as Auditor of the Commonwealth, for the year ending December 31, 1861.

And have the honor to be,
Very respectfully,
Your obedient servant,
LEVI REED, Auditor.

# Commonmealth of filassachusetts. 

> Auditor's Department, Boston, $\}$ January 15, 1862.

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

By the 15 th chapter of the General Statutes, it is provided, that "on or before the fifteenth day of January of each year, the Auditor shall submit to the legislature a report exhibiting a full and accurate statement of the financial condition of the Commonwealth, and of the pecuniary transactions thereof, during the year ending on the last day of the preceding month;" and also, that "he shall include in his report an estimate for the following year, of the ordinary income of the Commonwealth, and other means which he may point out for defraying of expenditures, and shall annex thereto such representations or suggestions as he may deem necessary."
In compliance with these provisions, I have the honor to submit this Report, with such suggestions as seem necessary in regard to the finances of the Commonwealth.
The year has been one of uncommon importance in the pecuniary transactions of the State, and has imposed much additional labor upon the office. In addition to the ordinary expenditures of about a million of dollars, we have paid upwards of three millions on account of military expenses for the general government.
In order to attend to this great increase of business, it has been necessary to employ an additional number of clerks in the office, besides taxing the regular clerks to the utmost of their ability.

This Report may appear to be too voluminous, and the multitude of details and numerous tables may seem rather to confuse than onlighten the legislature. But by referring to the laws relating to this office, which may be conveniently examined in the Auditor's Report of last year, it will be seen that the Report is only a literal compliance with the law.
The total amount received into the treasury during the year, on account of ordinary revenue, was $\$ 1,133,985.58$; the total amount paid therefrom on the same account, $\$ 1,163,742.56$. The ordinary expenses of the year 1861, already ascertained, amount to $\$ 1,026,388.56$; but as the bills are not yet all in, the actual expense will probably amount to $\$ 1,100,000$.
In addition to these expenditures, there has been paid from the treasury of the Commonwealth under chapter 216 of the Acts of 1861, for military expenses, the sum of $\$ 3,420,797.06$. Of this sum there bas been received from the United States and other sources $\$ 984,376.15$, leaving the State in debt for the balance, $\$ 2,436,420.91$, which it is expected will be ultimately refunded by the general government. For a full statement of these expenditures you are referred to detail number one hundred and sixty of this Report.
My predecessor, on the eighth page of his report for the last: year, called the attention of the legislature to the law in regard to the method of calculating travelling expenses, by those to whom such expenses are allowed by law. I would respectfully renew the request, that the legislature shall define the law in such way as will relieve the subject from embarrassment, and make the matter perfectly plain.
The attention of the legislature is called to the necessity of providing for the payment of the interest on the bonds of the State loaned to the Troy and Greenfield Railroad Company. The amount thus loaned is nearly $\$ 800,000$, the interest on which, at five per cent., amounts to $\$ 40,000$. This company now neglects to pay this interest, and the amount is therefore: estimated among the expenses of the year.
The amount expended for the support of paupers in the Statealmshouses has become very large, and is likely to continue burdensome to the Commonwealth. These institutions seem to be well managed, and the farms connected with them are being rapidly improved; and when they are more completely broughit
under cultivation will contribute much more than at present to the support of the paupers. The actual cost to the State in money, aside from the income of the farms, and the interest or the cost of the buildings, is about one dollar per week, for each person supported in them.

These farms may be made valuable auxiliaries in advancing agricultural science, and in improving the various breeds of cattle and swine in the Commonwealth. By making judicious selections of animals, and crossing them with care, and noting minutely the results, much valuable information might be obtained at a very trifling cost to the Commonwealth. At the same time care should be taken not to overstock the farms, which would be as unwise for the State as for an individual; nor, to let this degenerate into breeding merely fancy stock at enormous cost to the State.

There has been one new bank organized under the general banking law during the past year, making seven in all, with an aggregate capital amounting to $\$ 3,900,000$, and an outstanding circulation received from this department of $\$ 1,107,482$, secured by stocks amounting to $\$ 1,493,200$.

The labor of signing bills in this department, making transfers of stock, counting bills to burn, and making the proper entries on the books, is fully equal to the labor of one man; and it is respectfully suggested, that as this service is for the benefit of these banks, it is but just that they pay the salary of a clerk, who, wader the direction of the Auditor, shall have charge of this department.

The Act passed at the extra session of the legislature, being chapter 222 of the Acts of 1861, entitled "An Act in aid of the families of volunteers, and for other purposes," has given this department much trouble, and has been the cause of much dissatisfaction on the part of various persons, claiming the benefits of its provisions. It was not to be expected that a law which has no precedent in our legislation, the interpretation of which depended upon the varying opinions of the selectmen of the different towns, and the mayors and aldermen of the cities in the Commonwealth, could be at once understood by the public, or receive a uniform construction from those called to administer it. Perhaps the wonder is, that there has been so little instead of so much trouble.

By the first section provision is made "for the aid of the wife and of the children under sixteen years of age, of any one of their inhabitants, who, as a member of the volunteer militia of this State may have been mustered into or enlisted in the service of the United States, and for each parent, brother or sister or child, who, at the time of his enlistment, was dependent on him for support." By another clause in this section, this aid is to be furnished "if necessary." The two phrases, " if necessary," and, "as a member of the volunteer militia of this State," have given rise to much discussion, and the construction put upon them by the Auditor has been the ground of some complaint.

The law has not been understood by this department to extend a bounty to all parties enlisting, whether their families were in need of help or not, but only to provide for aid to families where their income, including the pay of the volunteer, was not sufficient for their support. In the case of commissioned officers it would seem that their pay and emoluments, equal to that of officers in the regular army of the United States, might afford a sufficient support to their families, and jet some towns return for reimbursement, sums paid to families of officers, as high in rank as colonel. It seems important that the legislature should take some action in this matter, so that the law may be uniform in its operation.

It would appear that some recruiting officers have represented the law as allowing a bounty to all who enlisted, and the volunteers have complained that they have been deceired, when they found that a different construction prevailed. In regard to the other clause, "as a member of the volunteer militia of this State," in the opinion of the Attorney-General, "it includes all regiments raised in the State, under the authority of the governor, the officers of which are by him commissioned." This construction of course excludes, from the benefits of the law, the families of those who enlistin regiments of other States, or in such regiments in this State as are not authorized by the governor. Whether this was the original intention of the legislature or not, it is plain that no other construction can properly be put on the law as it now stands.
Returns have been received from three hundred and seven of the cities and towns of the Commonwealth, claiming reimburse- the subject that its importance demands, and I would respectthat it would not be possible for him to give that attention to

 make deductions in all cases where it would seem to be by some one before they are allowed, with full powers to
 his father and mother. family dependent on him, it would seem that he had supported these reports, and that is, that where the volunteer has no Attorney-General. One circumstance appears most singular in rules laid down by this department, under the advice of the it more strictly and furnished the aid in accordance with the all who enlisted, whether needy or not, others have construed liberal construction, paying a bounty to the families of nearly ministering the law. While some towns have given it the most I am satisfied that great inequality exists in the manner of adFrom the slight examination that I have been able to make, of correspondence heretofore unknown. the subject, which has burdened this department with an amount of the cities and towns, to obtain the opinion of this office on definite statement of the Auditor's powers should be made. this provision of the law, and it seems desirable that a more approved by him." Various constructions have been put upon Auditor of the Commonwealth, and carefully examined and ment shall be allowed till a full report has been made to the

The sixth section of the Act provides that "no reimburseone rate of pay instead of two. amounts would be nearly the same, and it would require only dollars per week, instead of twelve dollars per month; the much, if the maximum allowance should be placed at three

I would suggest that it would simplify the accounts very from the State. lies of 14,288 volunteers have received the benefits of this aid from $\$ 2,000,000$. From these returns it appears that the famifor the present year, the whole amount for 1862 would be not far
 to be heard from will probably increase the amount to $\$ 475,000$. ment to the amount of $\$ 469,752.19$. The twenty-seven towns

## LyOdry SizOMIOAV

2 which makes it requisite to the validity of an appropriation from them is necessarily uncertain. There is no provision of law tained and adjudicated, the sums which will be required to pay as to the amount appropriated. Until the damages are ascerthe Act. The provision could not be more explicit or definite be necessary to pay the damages which may be assessed under
 of the court on this clause, as follows : question was raised, and Ohief Justice Bigelow gave the opinion
 there was an appropriation by the legislature to meet it. been understood to mean, that the money must be paid when draw his warrant therefor." This phraseology lras uniformlo provision is added, "the governor being hereby authorized to authorized to allow certain damages ; and to pay these, this with the dam across the Concord River at Billerica, who were the appointment of certain commissioners to make experiments

By chapter 154 of the Acts of 1861, provision was made for seems to require a different interpretation of the law. the year, which has been decided by the supreme court, that law requiring expenditures. But a question has arisen during allow a demand, notwithstanding there might be provisions of priation bill of the year, in order to authorize the Auditor to that there should be a specific provision made in some approby the Auditor." senate and house of representatives, unless the same is certified any account or demand except for the pay-rolls of the council, provided that "No warrant shall be drawn for the payment of governor, as established by standing laws." And it is also salaries of the judges of the supreme judicial court, and of the account of the principal or interest of a public debt, or for the within the same political year, except for payments required on accordance with an appropriation in some Act or Resolve passed treasury, but upon the warrant of the governor, drawn in Statutes, it is provided that "No money shall be paid from the In section thirty of the fifteenth chapter of the General with full powers as above suggested. appointed, to make a thorough examination of these returns fully suggest that there should be an agent or commission
the treasury of the Commonwealth, that a specific sum should be named and set apart as a fund to meet a particular exigency. It is sufficient if by an Act or Resolve passed during the same or the preceding political year the payment is authorized."

The amount required being large, and the legislature not making any appropriation, except as above, I addressed a note to the attorney-general and received the following reply:-
"OOMMONWEALTH OF MASSACHUSETTS.
Attorney-General's Office, $\}$ Jan. 1, 1862. $\}$
Hon. Levi Reed, Auditor: :
Dear Sir,-The awands to the several parties under statutes 1861 chapter 154 , are payable from the treasury without any special appropriation for the purpose, the Act itself is in effect an appropriation. Such was the decision of the supreme court in a former case.

Very respectfilly your obedient servant, DWight Fostek, Attorñey-General."

Under the above decisions, I felt obliged to allow the claims, and drew a certificate for the amount accordingly.
The attorney-general is also of opinion that this phrase, "the governor shallt drâw his warrant therefor," precludes the necessity of the examination of any demand by the Auditor, or certificate from him.

These decisions of the court and attorney-general, will make it necessary hereafter for the legislaturue to omit the above phrase, unless they intend to make it a specific appropriation in each case, and allow bills to pass without the supervision of the Auditor. Stich a radical change in the general policy of the Gommonwealth in regard to making specific appropriations, surely is not contemplated by the legislature.
It has become tire' settled policy of the State to make particular appropriations for all expenditures, and to require a detailed report from the Auditor of the maniner in which they are spent. This is a wise proxision in our statutes, and is of the first importance in securing economs and responsibility in alt the transactions of this department of the government.

The estimated revenue of the Commonwealth for the year 1862, from ordinary sources, exclusive of direct taxes, as found in detail in Statement number Four of this Report, amounts to $\$ 762,000$.
The expenses of the year I estimate as follows:-


And it leaves,
$\overline{\$ 1,673,89413 \frac{1}{3}}$
For which provision must be made.
In the above, no estimate is made of military expenses, as it is presumed that as much will be received from the United States on past accounts, as we shall expend for that purpose. The interest on the amount loaned the general government will also it is expected, be provided for by them.
Deducting this amount from the above sum, it will leave $\$ 1,553,894.13 \frac{1}{3}$ to be provided for, or for convenience, say $\$ 1,550,000$.

It is presumed that no one will for a moment doubt the necessity of providing, by taxation in some form, for the payment of so much of the above amount as is considered a regular or ordinary expense. We have no right to postpone to the future, burdens that properly belong to us. There is always a temptation in public as in private matters, to put off unpleasant duties to some future time, leaving it to our successors to meet such difficultics. We should come up manfully to the responsibilities of our day and generation, and take the share of the trials and troubles that falls to our lot. It is unpleasant to speak of taxation, but "sure as rates" has passed into a proverb, and we are no exception to the general rule.

So much of this amount as can properly be considered exceptional and extraordinary in its character, might with propriety, in part at least be funded. It is but just that future generations should pay a portion of the expense it has cost us to transmit unimpaired to our posterity the rights and privileges we have received from our fathers.

The aid to families of vplunteers may properly be considered of this latter class, and a part of it might therefore, be borrowed on a comparatively short time, say from five to ten years. If $\$ 350,000$ of this amount is funded it would leave to be raised by taxation $\$ 1,200,000$.

This sum is larger than the State has ever assessed in a direct tax on the polls and estates of the Commonwealth in any one year. The largest tax being in 1857 to the amount of $\$ 900,000$.
I would respectfully suggest whether a part at least of the above amount might not be raised by a revenue derived from sourees not already taxed. There are various methods of indirect taxation used in other States, and perhaps some of them might be adopted with advantage to our income.

A probate tax, or a tax on all estates settled in probate courts might be adopted, and be but little felt by the community, as it would come from those who are receiving property, and at a time when they would feel best able to bear it. It would also be as equal as any other mode of indirect taxation, as all property of the State passes through the probate courts, on the average, once in thirty years.

Another source might be a tax on such corporations as enjoy exclusive privileges by charter from the State. The banks are already taxed in this way, and yield the largest item in the ordinary revenue. Why should other corporations be exempt from similar burdens? If it is said that stock in corporations is already taxed to the shareholders, the same is true of stock in banks. This tax might be based on the capital stock, or upon the net earnings of the companies.

Another source of revenue may be found in an auction tax. This for many years was a favorite source of income in this Commonwealth, and was abolished under a representation that it was the means of driving the sales of large cargoes of foreign goods from Boston to New York. If there should be any
objection on this account, it might perhaps be obviated by making the per cent. on large sums very light, and increasing the rates on smaller amounts.
Hirom some or all of these sources a revenue of $\$ 300,000$ might be raised, that would scarcely be felt by the community, which would leave only $\$ 9.00,000$ to be raised by a tax on polls and estates, the same amount as in 1857, when there was no extraondinary cause for expenditures. I perfectly understand that there are abundant objections to all methods of raising money, and many may be disposed to complain of the above suggestions; but the subject of tazes is always unpleasant, and in whatever form money is raised complaints are never wanting.
The credit of the Commonwealth stands at the highest point in the markets of the world. Its bonds are sought after as safe investments in every community. If we would maintain this reputation, which it is our highest interest to do, we must tax oulrselves so that every bond-holder will feel, that whatever may happen to other States, less fortunately situated, Massachusetts will always promptly pay when due, both principal and interest.
The present indebtedness of the Commonwealth is amply secured by mortgages upon her railroads, to which her scrip has been loaned, and by sinking funds, which will be sufficient to meet her obligations at maturity. For details of these loans and funds I would refer to Statements number Five and Six of this Report. In this position, with judicious legislation, there can be no fear but that the rank she has so long held in the financial world will be fully maintained.
These estimates and calculations have been based upon the supposition, that there will be no appropriations made but those for the ordinary expenses of the government, and the aid to families of volunteers. Should other matters of legislation require extraordinary expenses, additional provision should be made for them.
In conclusion I would ask the favorable consideration of the legislature, for the clerks in this department, whose labors during the past year, owing to the increase of business, have been most laborious and constant. To despatch the public business, and avoid embarrassment to others, they have lengthened out the days, sometimes far into the hours of the night.

Should the present pressure of business continue, I shall be obliged to ask for an appropriation for an additional number of clerks.
Having examined the books, accounts and vouchers of the Treasurer, in accordance with the seventh section of chapter fifteen of the General Statutes, I find them to be correct.
In these remarks $I$ have not entered into statements of the different branches of public expenditures, as the details furnished by the various tables in this Report, will give all the information desired.
All the details of the transactions of this department of the government are arranged under the following

## GENERAL STATEMENTS

I.-General. Statement of Resources and Liabilities, January 1, 1862.
II.-Summary Statement of Receipts and Payments in the year 1861, showing the excess of payments and the provision made for it.
II.-Summary Statement of Revenue and Expenses belonging to the years 1860, ' 61.

IN.-Estimate of the Ordinary Revenue for 1862.
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 1861.
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 1860 , '61. (The particulars of $\mathbf{1 8 6 1}$ given in detail statements.)
XIV.-Statemeints of Expenses properly belonging to the years 1860, '61, with appropriations for 1861. (The particulars of the expenses given in detail statements.)
XV.-Revenue for 1861 stated in detail; summarily stated under third head.
XVI.-Expensea for 1861 given in detail ; summarily stated under third head.

XVIL-Statement of the Funds, how invested, \&C., including details of transactions in relation to the same during the year 1861.
XVIII-Benk Statementr, including transactions with Banks organized under the General Banking Law.

Rospectfully subinitted.
LEVI REED, Auditor.

Statement II.-Receipts and Payments.

RECEIPTS AND PAYMENTS-Continued.

| Total Receipts, as above, Total Payments, as above, | $\begin{array}{r} \$ 8,978,38426 \\ 8,903,67638 \end{array}$ |
| :---: | :---: |
| Excess of Receipts, . | \$74,707 88 |
| Receipts from Ordinary Revenue, as above, Payments from Ordinary Revenue, as above, | $\begin{array}{r} \$ 1,133,986 \\ 1,163,742 \\ 56 \end{array}$ |
| Excess of Payments, | \$29,756 48 |
| Explanation of the Temporary or Unfunded Debt:Deficit of 1861, as above, . . . . $\$ 29,75648$ Deficit of 1860 and previous years, . . 57,58847 | *887,344 |
| Amount advanced on securities in the Western Railroad Stock Sinking and Debt Extinguishment Funds, to be repaid from their avails, | 32,494 75 |
|  | \$119,839 70 |
| Cash on hand January 1, 1862, on account of Temporary Loans, | 34,839 70 |
| Amount of Temporary Loans January 1, 1862, | \$85,000 |

* This deficit arises in part from the payment of interest on Scrip loaned the Troy and Greenfield Railroad Corporation, the payment of said interest being neglected by that Corporation; also from the payment of interest on the Military Emergency Fand, and from expenses of the Extra Session of the Legislature of 1861.

Statement III-Revenue and Expenditures for 1860 and 1861.

## STATEMINNT NO. III

REVENUE AND EXPENDITURES FOR 1860 AND 1861.
Summary Statement including accounts unpaid as well as paid, accruing in, or properly belonging to the years 1860 and 1861, as nearly as can be ascertained.


Stamement XI.-Payments from Ordin'ary Revenue for 1860.

RECEIPTS-Continued.


## RECEIPTS-Concluded.

| Deteil | Amounts brought forward, Cash on hand-Con. <br> Income Massachusetts School Fund, 1860, <br> Hassannamesset Indian Fund, Income Rogers' Book Fund, Back Bay Lands, Eastern Railroad Scrip, <br> Norwich and Worcester Railroad Scrip, Interest on Indian School Fund, . Interest on Todd Normal School Fund, Essex Bridge Fund, <br> Sale of House, 12 Hancock Street, Temporary Loans, |  | $\$ 8,978,38426$ <br> 154,84158 |
| :---: | :---: | :---: | :---: |
|  | Total, . . |  | \$9,133,225 84 |

STATEMENT NO. XI.
PAYMENTS FROM ORDINARY REVENUE OF EXPENSES

$$
\text { BELONGING TO } 1861 .
$$

[This Statement does not include the entire expenses of the year ; for these, see Statement XIV.]

| Legislature. $\$ 12,30000$ <br> Senate, per diem, $\quad: \quad 36900$  <br> Senate, mileage,  |  |
| :---: | :---: |
| House, per diem, . . . $\$ 72,19000$ |  |
| House, mileage, . . . 2,231 00 |  |
| Clerks' salaries, Senate and House, . | 3,666 66 |
| Chaplains' salaries, Senate and House, | 40000 |
| Preacher of election sermon, - | 10000 |
| Door-keepers, messengers and pages, | 5,000 00 |
| Printing and binding for Senate and House, | 9,130 11 |
| Printing blanks, circulars, and Orders of the Day for Senate, | 40000 |
| Printing blanks, circulars, and Orders of the Day for House, | $687 \quad 57$ |
| Stationery for Senate, Stationery for House, |  |
|  | 2,252 35 |
| A mount cairied forward, | \$108,726 63 |

Statement XI.-Payments from Ordinary Revenue for 1860.

PAYMENTS-Continued.

## Amount brought forward, <br> Legistature-Con.

Expenses of Committees,
Witness fees before Committees,
Printing, stationery, postage, and advertising ordered by Sergeant-at-Arms for Legislature,
Contingent expenses,
Contingent expenses,
Badges for Officers,

| $\$ 108,726$ |
| ---: |
|  |

Extra Session.
Senate, per diem
Senate, mileage,
House, per diem,
House, mileage,
. . $\$ 1,16700$
36900
. . . 212700
Clerks' salaries, Senate and House,
Chaplains' salaries, Senate and House,
Door-keepers, messengers and pages,
Printing and binding for Senate and House,
Governor and Council.

Governor's salary, eleven months,
Lieut.-Governor and Council, pay and travel,
Governor's Private Secretary, .
Messengers, eleven months,
Incidentals,
Contingent,
Secretary's Department
Secretary's salary, eleven month
Secretary's first and second clerks'salary, eleven months,
months, ${ }^{\text {Secretary's extra clerks' salary, eleven months, }}$
Secretary's extra clerks' salary, eleven monttss,
Secretary's incidentals,
Secretary's messenger,

## Printing, \&c.

Printing General Laws,
Printing Blue Book,
Publishing General Laws,
Term Reports,
Public Documents,
Publishing Bank Returns,
New Plymouth Colony Records,
Registration Blanks,
Railroad Returns,
Assessors' Returns,
Amounts carried forward,

Statement XI.-Payments from Ordinary Revenue for 1861.

PAYMENTS-Continued.


Statement XI.-Payments for Previous Years.

Amounts brought forward,
Public Buildinys, fsc.-Con.
State Almshouse at Monson,
State Lunatic Hospital at Northampton,
State Almshouse at Bridgewater,
Museum of Comparative Zoölogy,

## Interest.

Taunton Hospital Loan,
Saunton Hospital Loan
State House Loan,
Lunatic Hospital and State
Six per cent. Loan of 1856
Northampton Lunatic Hospital Loan,
Consolidation Statutes Loan,
Temporary Loan,
Military Emergency Fund,
Five Per Cent. Loan of 1861,
Six Per Cent. Loan of 1861,
Total Payments from Ordinary Revenue of expenses belonging to 1861,

PAYMENTS FROM ORDINARY REVENUE OF EXPENSES INCURRED IN PREVIOUS YEARS.


Legislature
Expenses of Committees,
Printing, postage, stationery, \&c., ordered by Sergeant-at-Arms for Legislature, .
Contingent expenses

Extra Session, 1860
Clerks, Senate and Honse,
Senate and House Stationery,
Valuation Committee,
Consolidation of the Statutes,
Presidential Electors,
Engineer T
Amount carried forward,

| \$14,576 32 | \$702,716 17 |
| :---: | :---: |
| 1,200 00 | $\begin{aligned} & * 24,37632 \\ & +20,00000 \end{aligned}$ |
| 6,600 00 |  |
| 2,000 00 |  |
| $\cdots \quad$. |  |
| \$8,425 00 |  |
| 10,200 00 |  |
| 7,875 00 |  |
| 4,603 00 |  |
| 16,290 00 |  |
| 11,490 00 |  |
| 19,567 36 |  |
|  |  |  |
| *15,321 07 |  |
| 6,865 00 |  |
| 10'7,833 43 |  |
| - . . | \$854,925 94 | YEARS.

## PAYMENTS-Continued.



Statement XUI-Revende for 1860 and 1861.

PAYMENTS-Concluded.

| Detail | Amounts brought forvard, Cash on hand-Con. <br> Eastern Railroad Scrip, <br> Norwich and Worcester Railroad Scrip, <br> Interest on Indian School Fund, <br> Interest on Todd Normal School Fund, <br> Essex Bridge Fund, <br> Sale of House, 12 Hancock Street, <br> Temporary Loans, <br> Military Fund, <br> Military Emergency Fund, . | $\begin{array}{r} \$ 83,737 \\ \hline 00 \\ 12,625 \\ 12,000 \\ 1200 \\ 75 \\ \hline 00 \\ 759 \\ 442 \\ 472 \\ 11,840 \\ 34,840 \\ 3,877 \\ 39,877 \\ 69,352 \\ \hline 4 \end{array}$ | $\$ 8,903,67638$ |
| :---: | :---: | :---: | :---: |
|  |  |  | \$0,133,225 84 |

STATEMENT NO. XII.
REVENUE PROPERLY BELONGING TO 1860 AND 1861.
[Particulars of 1801 in Detailed Statement.]

| Detail | Bank Tax, | $\begin{gathered} 1800 \text {. } \\ \$ 646,008 \end{gathered}$ | $\begin{gathered} 1861 . \\ \$ 660,396 \end{gathered}$ |
| :---: | :---: | :---: | :---: |
| 2 | State Tax, | -249,995 00 | 290,934 00 |
| 3 | Alien Passengers, | 13,396 50 | 8,287 00 |
| 4 | Insurance Tax, | 4,152 15 | 3,710 71 |
| 5 | Hawkers and Peddlers, | 17100 | 21600 |
| 6 | Secretary's Fees, | 28606 | 22496 |
| 7 | Alien Estates, | 74798 | 1,179 91 |
| 8 | Courts of Insolvency, Fees, | 20,641 00 | 21,984 52 |
| 9 | Income Western Railroad Stock Sinking Fund, | 6,423 24 | 6,317 37 |
| 10 | Western Railroad Dividends, | 56,448 00 | 56,448 00 |
| 11 | Interest on Deposits, . | 2,303 93 | 5,042 18 |
|  | Sales of New Plymouth Colony Records, | 19500 |  |
| 12 | Life Insurance Companies, . <br> Adjutant and Quartermaster-General's <br> Department, | 850 24 2,616 34 | 1,990 17 |
| 13 | Sundry Accounts, | 46349 | 1,244 62 |
| 14 | Alien Commissioners, Interest on Scrip, | $\begin{array}{r}1,385 \\ 291 \\ \hline 67\end{array}$ | 63881 |
| 15 | Supreme Court, Fines and Forfeitures, | 1,576 23 | 91490 |
| 16 | Superior Court, Fines and Forfeitures, | 9,180 37 | 3,015 89 |
| 17 | Per cent. on State Tax, . . . | 7376 | 13781 |
| 18 | Gas-Light Companies, . | . . . | 2,906 03 |
| 19 | Insurance Penalty, | - . | 7500 |
| 20 | Premium on Six Per Cent. Loan of '61, | - . | 3,630 00 |
|  | Anounts carried forward, | \$1,017,206 64 | 1,078,294 55 |

Statement XIV.-Expenses belonging to 1860, and 1861, Etc.

| REVENUE-Concluded. |  |  |  |
| :---: | :---: | :---: | :---: |
|  | A nounts brought forvard, Interest on Six Per Cent. Loan of '61, Premium on Five Per Cent. Loan of '61, Interest on Five Per Cent. Loan of ' $G 1$, Premium on Union Fund Loan, Interest on Union Fund Loan, Wesleyan Academy, Arms and Equipments, | $\frac{1800 .}{\$ 1,017,20664}$ | $\begin{array}{\|c} \mathbf{1 8 6 1} \\ 1 / 81,078,204 \end{array}$ |
|  |  |  | 4,078,864 85 |
|  |  | - . . | 1250 |
|  |  |  | 17618 |
|  |  |  | 18,261 58 |
|  |  |  | 21,189 56 |
|  |  |  | 6,197 00 |
|  |  |  | 4,099 86 |
|  |  | \$1,017,206 61 | \$1,131,096 08 |

STATEMENT NO. XIV.
STATEMENT OF EXPENSES PROPERLY BELONGJNG TO THE YEARS 1860 AND 1861, WITH APPROPRIATIONS FOR 1861.
[Particulars of 1861 in Detailed Statement.]

|  |  | $\begin{aligned} & \text { Expenses } \\ & 1800 . \end{aligned}$ | Expenses 1861. | Appropriations 1861. |
| :---: | :---: | :---: | :---: | :---: |
| Detail |  |  |  |  |
| 29 | Senate salaries, | \$12,267 32 | \$12,300 00 | \$12,300 00 |
| 29 | Senate mileage, | 38100 | \$169 00 | \$1200 00 |
| 30 | House salaries, | 72,250 00 | 72,180 00 | 72,400 00 |
| 30 | House mileage, | 2,214 00 | 2,231 00 | と,300 00 |
| 31 | Clerks, Senate and House, | 4,000 00 | 4,000 00 | 4,000 00 |
| 32 | Chaplains, " " | 40000 | 40000 | 40000 |
| 33 | Preacher of Election Sermon, | 10000 | 10000 | 10000 |
| 34 | Door-keepers,Messengers and Pages, | 4,40000 | 100 5,220 | 10000 |
| 35 | Printing and binding for |  |  | ,220 00 |
|  | Senate, ${ }_{\text {Pre }}$ | 1,945 28 | 4,155 98 |  |
| 37 | Printing and binding for House, | 5,774 39 | 4,074 13 | 10,000 00 |
| 36 | Printing blanks, circulars, \&c., Senate, |  | 4,97413 51682 |  |
| 38 | Printing blanks, circulars, \&c., House, | 56588 568 | 51682 08757 | 40000 70000 |
| 39 | Stationery for the Senate, | 90896 | 65226 | 1,100 00 |
| 40 | Stationery for the House, | 1,752 05 | 1,629 09 | 2,000 00 |
| 41 | Stationery ordered by Sergeant-at-Arms, Printing ordered by Ser-geant-at-Arms, | 227 269 263 | 56 257 250 | 50000 |
|  | A mounts carried forward, | \$107,843 55 | \$109,729 12 | \$111,820 00 |

Statement XIV.-Expenses belonging to 1860 and 1861, Eto.
Statement XIV.-Expenbes beldnging to 1860 and 1801, Etc.
EXPENSES, \&c.-Continued.

|  |  | Expenses 1860. | Expenses 1861. | Appropriations 1861. |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{array}{r} \text { Dexail } \\ 43 \\ 44 \end{array}$ | Amounts brought forward, Legislative Contingent, . Expenses of Legislative Committees, <br> Witness fees before Committees, <br> Summoning witnesses, Badges for Officers, | \$107,843 55 | \$109,729 12 | \$111,820 00 |
|  |  | 1,523 63 | 1,428 03 | 1,500 00 |
|  |  | 1,015 05 | 98020 | 1,050 00 |
| 45 |  | 00801 | 5805 | 50000 |
|  |  | 1650 | $63-00$ | 6300 |
| 40 |  | \$111,390 74 | \$112.265 30 | \$114,933 00 |
| 47 | Extra Session. <br> Senate per diem, | - | \$1,167 00 | \$1,250 00 |
| 47 | Senate mileage, . |  | 36900 | 40000 |
| 48 | House per diem, | - | 6,759 00 | 7,000 00' |
| 48 | House mileage, | - | 2,137 00 | 2,300 00 |
| 49 | Clerks Senate and House, |  | 20000 | 20000 |
| 50 | Chaplains, . . | - | 4000 | 4000 |
| 51 | Door-keepers,Messengers, Pages, \&c., | - | 48400 | 50000 |
| 525354 | Senate printing and b'd!g, House printing and b'ding, Stationery, Senate and House, | - | 35998 |  |
|  |  | - | 8605 | * |
|  |  | - | 31570 |  |
|  |  | - | +\$11,017 73 | \$11,690 00 |
|  | Pleuro-Pneumonia, including Extra Session. | \$2,000 00 | - | - |
|  | Senate mileage, . | 36400 | - | - |
|  | House per diem, | 11,807 00 | - |  |
|  | House mileage, - | 2,187 00 | - |  |
|  | Door-keepers,Messengers, Pages, \&s., | 58000 | - | - |
|  |  | 77000 | - | - |
|  |  | 5600 | - | - |
|  | Senate and House printing and binding, | 2,428 70 | - | - |
|  | Stationery, Senate and | 22021 |  |  |
|  | Expenses of Legislative |  |  |  |
|  | Witness fees before Committees, Expenses of Commissioners, cattle killed, etc., . | 26050 | - | - |
|  |  | 10053 |  | - |
|  |  | 38,876 09 | \$4,149 11 |  |
|  |  | $\pm$ +750,650 12 | $\pm \$ 4,14911$ | - |

[^0]
## STATEMENT NO. XVI.

Le GISLat ire.-Regular Session.
DETATIS NO. 89.
SENATE PAY-ROLL .
[Gen, Stat. Chap. 2; Acts 1861, Chap. 20.]



Legislat ore.-Regolar Sesion.
DFTATLS No. 30.
HOUSE OF REPRESENTATIVES PAY-ROLL.
[Gen. Stat. Chap. 2; Acts 1861, Chap. 20.]



HOUSE OF REPRESENTATIVES PAY-ROLL.-Continued.


HOUSE OF REPRESENTATIVES PAY-ROLL.-Continued.


HOUSE OF REPRESENTATIVES PAY-ROLL.-Continued.

| Districts. | menbers. | Resldenco. | Miles' Travel. | milleago. | Days' Attendance. | Salary. | Tot |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3d Hampden, 4th <br> 5th <br> 6th | Amounts brought forward, Roderick H. Burnham, William B. Calhoun, Simeon Newell, Oliver B. Bannon, George S. Taylor, James M. Smith, Nathan Loomis, Theron Rockwell, David M. Chace, Samuel Hamilton, | Longmeadow, Springfield, Springfield, Springfield, Chicopee, Chicopee, W. Springfield, Southwick, Westield, Tolland, | 105 | §35 00 |  | \$600 00 |  | \$12,669 00 |
|  |  |  |  | . 2100 | 9999 | $\begin{aligned} & 30000 \\ & 300 \\ & 000 \end{aligned}$ | \$43,328 00 |  |
|  |  |  | 100 | 2000 |  |  |  |  |
|  |  |  | 100 | 2000 | 99 | 30000 |  |  |
|  |  |  | 100 | 20 200 200 | 99 99 | 300 300 300 |  |  |
| 7th " |  |  | 110 | 2200 | 99 | 300 300 00 |  |  |
| 8th |  |  | 100 | 2000 | 99 | 30000 |  |  |
| 9th |  |  | 115 | 2300 | 99 | 30000 |  |  |
| 10th |  |  | 110 | 2200 | 99 | 30000 |  |  |
| 11th |  |  | 155 | 3100 | 99 |  |  |  |
|  |  |  | - | \$255 00 | - | \$3,600 00 | 3,555 00 |  |
| 1st Franklin, | $\left\{\begin{array}{l}\text { George T. Davis, } \\ \text { D. Orlando Fisk, }\end{array}\right.$ | Greenfield, Shelburne, | 110 120 | $\begin{array}{r}\$ 2200 \\ 24 \\ \hline\end{array}$ | $\begin{aligned} & 99 \\ & 99 \end{aligned}$ | $\begin{array}{r}\$ 300 \\ 300 \\ \hline 00 \\ \hline 00\end{array}$ |  |  |
| 2d " | , E. H. Stanford, | Rowe, | 140 | 2800 | 99 | 30000 |  |  |
| 3d " | - Joseph Vincent, Jr., | Ashfield, | 120 | 2400 | 99 | 30000 |  |  |
| 4th " | - Ira A bercrombie, . | Deerfield, | 130 | 2600 | 99 | 30000 |  |  |
| 5th " | - Jonathan Whitaker, | Wendell, | 100 | 2000 | 99 | 30000 |  |  |
| 6 6th | - A. C. Parsons, . | Northfield, | 110 | 2200 | 99 | 30000 |  |  |
| 7th " | . Lewis R. Howe, | Orange, . | 80 | 1600 | 99 | 30000 |  |  |
|  |  |  | - | \$182 00 | - | \$2,400 00 | 2,582 00 |  |
| 1st Berkshire, | George W. Barker, | Hancock, | 160 | \$32 00 | 99 | \$300 00 |  |  |
| 2d ${ }_{\text {d }}$. | Stoel E. Dean,. | Adamas, | 165 | 3300 | 99 | 30000 |  |  |



HOUSE OF REPRESENTATIVES PAY-ROLL.-Continued.


## 1862.]

STATEMERT XVI.
HOUSE-No. 5.

Honse Pay-Roll.
Statement XVI.
Kouse Fay-kin.

## 

窓HOUSE OF REPRESENTATIVES PAY-ROLL.-Concluded.


## DOOR-KEEPERS, MESSENGERS, \&c.-Concluled.



DETATLS NO. 35.
SENATE PRINTING AND BINDING.
[Acts 1861, Cbap. 98.]

Amount brought forward,
Amount brought forward,
18,000 copies Gov. Andrew's Address,
8,000 copies Election Sermon,
800 copies Commissioners Report-Western Railroad Sinking Fund,
1,600 copies Rhode Island Boundary,
500 extra copies Re-printed,
800 copies Cbarlestown Freight Railroad Co.,
1,600 copies Quincy Railroad Company,
800 copies Com'e Rep't on Federal Relations,
800 copies Trustees Report-Idiotic School,
800 copies Report Valuation Committee,
800 copies Memorial-Personal Liberty Law, 800 copies Resolves-Peace Commissioners, 1,800 copies Trustees Rep't-Mus'm of Zoology, 1,000 copies Descrip. and Appraisal of Estates, 800 copies Belmont Horse Railroad Company, oopies Belmont Horse Railroad Company, 800 copies Committee Report-Personal Liberty Law,
800 copies Geologist and Mining Engineer, 800 copies Polls and Estates, Cities and Towns, 800 copies Resolves-Texas and Illinois,

Amounts carried forward,

## SENATE PRINTING AND BINDING—Concluded.

| Amounts brought forward, <br> 800 copies Old Colony and Fall River R.R.Go., 800 copies Com'tee Rep't-Mercantile Affairs, 800 copies Report-Indian Land Titles, 1,600 copies Dedham and W. R. Railroad Co., 800 copies Boston Horse Railroad Company, 800 copies Protection Woodland from Fire, 800 copies Resolves-Pennsylvania, Tennessee and Georgia, <br> 800 copies Resolves-Convention W ashington, <br> 75 Diaries, List of Committees, \&c., <br> 800 copies Salem and South Danvers R.R. Co., <br> 1,200 copies Cómm'rs' Rep't-Indians Domicile, 800 copies Com'tee Rep't-Provincial Statutes, 800 copies Committee Report-Old Colony and Fall River Railroad Company, 800 copies Committee Report-Usury Laws, . 800 copies Commissioners' Report-Convention Washington, <br> 800 copies Committee Rep't-Medical Society, 800 copies Duxbury Railroad Company, <br> 1,600 copies Committee Report-Railways and Canals, <br> 1,600 copies Gas Meters and Companies, 800 copies Com'tee Rep't-City Boston Police, 800 copies Suburban Railroad Company, 800 copies Com'tee Rep't-Capital Punishment, 800 copies Report and Resolve-National Convention, <br> 127 various other Documents, 800 copies each, |  | \$96,800 00 |
| :---: | :---: | :---: |
| Amount carried forward, . . . . |  | \$100,955 98 |

## DETAILS No. 36.

SENATE BLANKS AND CIRCULARS.
[Acts 1861, Ohap. 93.]

| Amount brought forward, . <br> 18 copies Rules and Orders, Journal and Records, <br> 800 Yea and Nay List, ${ }^{\text {. }}$ <br> 3,000 Gopperplate Note Headings, <br> 1 new Plate for Note Headings, 500 blank Orders, 200 list of Members, 500 blank Leave to Withdraw, | $\$ 3878$ 1812 6996 1500 931 834 931 | \$100,955 98 |
| :---: | :---: | :---: |
| Amounts carried forward, . . . . | \$168 82 | \$100,955 98 |

Statement XVI. House Printing, \&ve. Detaile 87 .

SENATE BLANKS AND CIRCULARS-Concluded.

A mounts brought forward,
500 blank Report Committee,
5 sheets and 2 books Certificates,
50 sheets Pay-Roll,
500 blank Acts,
500 Letter Headings,
200 Labels,
7,628 Orders of Day,

A mount carried forward,

DETATHS No. 37.
HOUSE PRINTING AND BINDING.
[Acts 1861, Chap. 83.]

## Amount brought forward,

800 copies Rep't on Agriculture, Fine Arts, \&c., 800 conies Treasurer's Report, 800 copies Treasurer's Report, 800 copies Chapter 144 General Statutes, 800 copies Report-Cape Cod Canal 800 copies Auditor's Report,
800 copies Report-Public Lands, .
1,600 copies Resolves-Amendments Constitution United States,
800 copies Resolves-New York and Indiana, 800 copies Report-Life Insurance,
800 copies Memorial-Rhode Island Boundary, 800 copies Report-Hingham and Quincy Turnpike and Bridges, .
800 copies Report-Deerfield and Greenfield, 800 copies Report-Savings Institution, . 800 copies Report-Rhode Island Boundary, 800 copies Remonstrance-R. I. Boundary, 800 copies Memorial-Sanitary Association, 800 copies Report-Sale of Liquors, 800 copies Report-Streets in Boston, 800 copies Report-Railways and Canals, 800 copies Remonstrance-Personal Liberty 800 copies Report-Appropriation Bills 800 copies Report-Appropriation Bills,
800 copies Resolves-W isconsin \& New Jersey 100 copies Tolls on Milldam, .

Amounts carried forward,
$\$ 1,48001$

## HOUSE PRINTING AND BINDING—Concluded.

Anounts brought forward,
800 copies Report-Sanitary Association, 8,000 copies Report-Extra,
800 copies Report-Old Colony \& F. R. $\dot{\text { R. Co., }}$ 800 copies Report-Gas Light Company, 2,600 copies Memorials of W ashington, 1,600 copies Report-Midland \& N. Y. Central Railroad Company,
800 copies Report-Institutions of Science and Arts,
2,800 copies Report-Flowage of Meadows, 800 copies Resolves-Indiana and Wisconsin 800 copies Gas Meters, Consumers and Companies,
800 copies Report-Museum of Zoölogy, 800 copies Report-Worcester H. R. R. Co., 800 copies Report-Boston H. R. R. Co., 800 copies Reports and Resolves-Books of Reference,
800 copies Report-Indian Lands, .
800 copies Report-B. F. Life Insurance, 800 copies Report-Back Bay Lands,
2,800 copies Manual to General Court,
800 Diaries-List of Committees,
800 copies Report-Manufact'ng Corporations, 800 copies Report-Appropriations and Expenditures,
000 copies Report-State Tax,
800 copies Resolves-Arkansas,
1,800 copies Report-Savings Banks,
800 copies Report-Insurance Companies,
216 copies various other documents, 800 each,
$\$ 1,48001$
11196
44444
4444
824
$82!$
1445
14423
54
1661
1510
1510
3079
927
$8 \quad 24$
$\begin{array}{ll}9 & 27 \\ 8 & 37\end{array}$
9
8
8
8
837
824
824
927
2129
1497
$\begin{array}{rr}927 \\ 1,101 & 21\end{array}$
1,10121
$363 \quad 05$
875
1419
4251
$0 \quad 97$

DETATLS No. 38.

## HOUSE BLANKS AND CIRCULARS.

[Acts 1861, Chap. 93.]

| Amount brought forward,587 sheets Yea and Nay List, |  |  |
| :---: | :---: | :---: |
|  |  |  |
| 600 copies Certificate of Attendance, | 650 |  |
| 1,000 labels Petition and Kiling Documents, | 500 |  |
| 18 copies Rules and Orders, . | 3878 |  |
| 500 Envelopes, . | 550 |  |
| Amounts carried forward, | \$186 39 | \$106,446 93 |

Statement XVI.
Statlonery for Senate.
Details 3 。
HOUSE BLANKS AND CIRCULARS-Concluded.

Amounts brought forward, .
800 sheets Songs and Music,
100 copies Order and Report-Count'g Votes, 2,500 blank Report and Resolve,
,000 blank Lepove to Withdraw,
700 blank Leave to Withdraw,
700 blank Order on Treasury,
00 Certificates of Members
400 Certificates, half-sheets,
2,000 blank Orders,
00 blank Pay-Roll
500 Orders of Day
1,000 "Bill," letter and cap size,
$\$ 18639$
$\$ 106,44693$

Amount carried forward,

DETATIS NO. 39.
STATIONERY FOR SENATE, ORDERED BY CLERK.
[Acts 1861, Chap. 20.]


## DETATES NO. 40.

STATIONERY FOR HOUSE, ORDERED BY CLERK.
[Acts 1861, Chap. 20.]

| Anount brought forward, ${ }^{\text {Wrata }}$. |  | \$107,786 76 |
| :---: | :---: | :---: |
| Various kinds Wrapping and Writing Paper, | \$500 00 |  |
| Committee and Memo. Books, . . | 9375 |  |
| Bone, Congress and Ivory Folders, | 1400 |  |
| Letter Envelopes, - - | 11351 |  |
| Pens and Holders, | 13718 |  |
| Pencils, Sand Boxes and Sand, | 6524 |  |
| 22 doz. Pocket Knives, - | 26550 |  |
| Shears, Scissors and Erasers, | 1775 |  |
| Inkstands, Ink and Wafers, | 5851 |  |
| Postage Stamps, | 1600 |  |
| Mincilage, India Rubber, | 964 |  |
| 17. pkgs Stationery, for Officers and Committees, | 22165 |  |
| Rubier Bands, - . | 1725 |  |
| Almanacs and Directory, . - | 690 |  |
| Reference Files, Diaries and Index, . | 1775 |  |
| 1 vol. Cushing's, and 1 vol. Law Practice, | 1000 |  |
| 8 vols. Jefferson and Cushing's Manual, | 800 |  |
| Twine and Tape, . | 3061 |  |
| Lettering and Binding Documents, | 300 |  |
| Candles, Candlesticks, and other small items, . <br> Amount carried forward, . | 2285 |  |
|  |  | 1,629 09 |
|  |  | \$109,415 85 |

DETATLS NO. 41.
STATIONERY FOR LEGISLATURE, ORDERED BY SERGEANT-AT-ARMS.
[Acts 1861, Chap. 93.]


PRINTING, ORDERED BY SERGEANT-AT-ARMS.

> [Acts 1861, Chap. 93.]

| Amount Urought forward, . | - - | \$109,472 10 |
| :---: | :---: | :---: |
| List of Members, | \$71 80 |  |
| Copies General Statutes, - | 12000 |  |
| Card Signs and Cards, . | 1655 |  |
| Billet Notices for Committee Meetings, | 1300 |  |
| Sheets, lists of Committees, . . | 2202 |  |
| Blanks for Witnesses, Tickets Zoölory, | $\begin{array}{ll} 500 \\ 175 \end{array}$ |  |
| Hickets Zoology, |  | 25702 |
| A mount carried forward, | - - | \$109,729 12 |

## DETALLS NO. 43.

## CONTINGENT EXPENSES OF THE LEGISLATURE.

[Acts 1861, Chap. 88.]

| Amount לrought forward, | - . | \$109,729 12 |
| :---: | :---: | :---: |
| Sundry parties Washing and Cleaning State House, | \$524 77 |  |
| Carting to and from State House, | 5300 |  |
| Ice for State House, . . | 9075 |  |
| Police duty at sundry times, | 16200 |  |
| Labor, Sawing Wood, Clearing Snow, \&c., | 12547 |  |
| Musical and other Services at the Old South, | 4000 |  |
| Brooms, Brushes, Mats, Paper, \&c., . | 23569 |  |
| Newspapers, . . . . . | 800 |  |
| City of Boston Water Rates, . | 13450 |  |
| Use of cars from Boston to Cambridge and back, | 3500 |  |
| House Sand, . | 1000 |  |
| Refreshments for Police and Watchmen, | 885 |  |
| Amount carried forward, | - . | \$111,157 15 |


|  | HOUSE-No. 5. | 85 |
| :--- | ---: | ---: | ---: |
| STATEMENT XVI. | Expenses or Committeen. | Detaile 44. |

## DETAILS No. 44.

EXPENSES OF LEGISLATIVE COMMITTEES.
[Acts 1861, Chaps. 20, 08, 204 and 208.]




## 

- Sumpinto yoil sapava


| 08 60G'zIt | 'p.ıdm.lof po? L.ıv ᄀunowiT |
| :---: | :---: |
| 9689 | 'sอənt!umoon Sipuns axojoq sessour! $M$ |
|  |  |
|  <br>  -gio on stivitud |  |
|  |  |
|  |  |

[^1]LEGISLATURR.-Extra Session.
DसTAनL No. 47.
SENATE PAY-ROLL
[Acts 1861, Ohap. 228.]

| Districts. | members. | Residence. | Dilles' <br> Travel. | Millenge. | Dass' Attendance. | Balary. | Totrus. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 2d Suffolk, | Lucius Slade, | Boston, | - | - | 10 | \$30 00 |  |
| 3d " | James Cheever, | Boston, | - | - | 10 | 3000 |  |
| 4th " | George A. Shaw, | Boston, |  | - | 10 | 3000 |  |
| 5 th " | Charles O. Rogers, | Boston, | - | - | 10 | 3000 |  |
| 1st Essex, | Edwin Walden, | Lynn, | 10 | \$2 00 | 10 | 3000 |  |
| 2d " | William D. Northend, | Salem, | 20 | 400 | 10 | 3000 |  |
| 3 d " | Christopher Tompkins, | Haverhill, | 35 | 700 | 10 | 3000 |  |
| 4th " | Eben F. Stone, . | Newburyport, | 40 | 800 | 10 | 3000 |  |
| 5 th " | John J. Babson, | Gloucester, | 35 | 700 | 10 | 3000 |  |
| 2 d Middlesex, | John Schouler, | W. Cambridge, | 10 | 200 | 10 | 3000 |  |
| 3d " | William Claflin, | Newton, | 10 | 200 | 10 | 6000 |  |
| 4th " | Benjamin W. Gleason, | Stow, | 30 | ${ }_{6}^{6} 00$ | 10 | 3000 |  |
| 5th " | Oliver R. Clark, . | Winchester, Lowell, | 10 25 | 200 500 | 10 10 | 30 <br> 30 <br> 30 <br> 00 |  |
| Central Worcester, | Ichabod Washburn, . | Worcester, | 45 | 900 | 10 | 3000 |  |
| South-East " | Winslow Battles, | Milford, | 35 | 700 | 10 | 3000 |  |
| South-West " | Sylvester Dresser, | Southbridge, . | 65 | 1300 | 10 | 3000 |  |
| West " | Freeman Walker, | N. Brookfield, | 70 | 1400 | 10 | 3000 |  |
| North-East " | T. E. Glazier, . | Gardner, | 65 | 1300 | 10 | 3000 |  |
| East | Benjamin Boynton, . | Westborough, | 35 | 700 | 10 | 3000 |  |
|  | Amounts carried forward, |  | - | \$108 00 | - | \$630 00 |  |

SENATE PAY-ROLL-Concluded.


LEGISLATURE.-Extra Session.
DHTATLS NO. 48.
HOUSE OF REPRESENTATIVES PAY-ROLL.
[Acts 1861, Chap. 223.]


HOUSE OF REPRESENTATIVES PAY-ROLL-Continued.



HOUSE OF REPRESENTATIFES PAY-ROLL-Continued.



HOUSE OF REPRESENTATIVES PAY-ROLL-Continued.



HOUSE OF REPRESENTATIVES PAY-ROLI-Continuel.




## Dङ゙TALIS No. 49.

CLERKS-Senate and House.
[A'cts 1861, Chap. 223.]


DETALLS No. 51.
DOOR-KEERERS, MESSENGERS, AINDD PAGESSenate and House.

## [Acta 1861, Ohap. 223.]

Samnel S. Wells, Door-keeper to Senate, Heury H. Fox, Ass't. Door-keeper to Senate, John M. Hawley, Page to Senate
Humphrey Jameson, Door-keeper to House, James H. Allen, Ass't Door-keeper to House, George Nichols, Messenger to House, Daniel A. Peaslee, Messenger to House, John Carey, Messenger to House
John Carey, Messenger to House, Williston, Messenger \& Postmaiaster, Edward H. Nichols, Page to House,
Edward H. Nichols, Page to House
Whillip Cook, Messenger to House, $\dot{\text { Hin }}$
William H. Skinner, Messenger to House,
James N. Tolman, Messenger and Watchman, .
Wm. S. Stoddard, " " "
Samuel Brackett, " " "
Edward Rolfe, "
Edward Rolfe,

## IN D EX.

| Page. | Page. |
| :---: | :---: |
| A. | Bank Register, . . . . . 111 |
| 3r. General, salary, 147 | Bank of the Metropolis, . . . 207 |
| clerk, . . . . . 147 | Bank of the Republic, . . . . 208 |
| incidentals, . . . . . 147 | Bank Tax, in detail, . . . 51-56 |
| $\text { . } 60,147$ | Bills receivable, . . . . . 172 |
| A ount for discharged convicts, . . 164 | Blanks and Circulars, Senate, . 79 |
| aent Board of Education, . . . 187 | House, . . . . . 81 |
| ricultarnl Cabinet, . . . . 127 | Blind, Asylum for, . . . . 139 |
| Agrioulural Societies, . . . . 126 | Board of Agriculture, secretary's salary, 125 |
| Agriealture, Board of, . . . 125 | clerks, . . . . . 125 |
| Ald to Normal School Attendants, . 187 | expenses, . . . . . 125 |
| Alien Commissioners, . . 60, 141, 142 | incidentals, . . . . 125 |
| Allen Estates, . . . . 58 | members' travel, . . . 126 |
| Alien Passengers, commutation tax, - 57 | Board of Education, secretary's salary, 186 |
| Alien Possenger Superintendent, . 142, 143 | expenses, . . . . . 186 |
| Almahouse Loan Sinking Fund, . . 171 | assistant-secretary, . . 128,186 |
| transactions, . . . . 172 | members' travel, . . . 187 |
| Amerionn Institute of Instruction, . 187 | postage, printing, \&c., . . 190 |
| Annuities of Martha Jobonnot, . 146 | Bonds and Mortgages of railroad cor- |
| Appendix, details of payments in 1861, on account of previous years, . 210-221 | porations, . . . . . . 23 <br> Bridgewater State Almshouse, expenses, 137 |
| Appropriations for 1861, and expenses | Bridgewater Normal School, . . 187 |
| of 1860 and 1861, . . . 40-50 |  |
| Armors Rents, . . . . . 148 |  |
| Arms and Equipments, . . . 63, 149 | Chaplains, Senate and House, . 77, 99 |
| Arest of Fugitives, . . . 163,164 | Charitable expenditures, . . 130-146 |
| Ascotant-Librarian, . . . . 128 | Charles River and Warren Bridges |
| Abylum for the Blind, . . . 139 | Fund, . . . . . 194 |
| Ayylum for the Deaf and Damb, . 139, 140 | transactions, . . . . 195 |
| Attorney-General's salary; . . 121 | Clerks of Senate and House, . 77, 99 |
| Atlorney-General's clerk, . . . 121 | Collection of Surveying Instruments, . 115 |
| Attorney-General's incideutals, . 121,122 | Collecting Agricultural Information, . 127 |
| Atlorney-General's law library, . . 122 | Commissioners on Concord and Sud- |
| Auditor's ealary, . . . . . 110 | bury Meadows, . . . . 114, 115 |
| Audiltor's clerks, . . . . . 110 | Commissioners on Public Lands, . 170 |
| Auditor's incidentals, . . . . 110 | Committees, Legislative, expenses, . 85 |
|  | Contingent expenses of Legislature, . 84 |
| B. | Contingent expenses of Council, . . 103 |
| Beck Bay Lands Fund, . . 167, 168 | Coroners' accounts, . . . 143,144 |
| transactions, . . . 169,170 | Council, Compensation and Mileage, 101, 102 |
| Tunk Commiss' rs , per diem and mileage, 123 | Postage, Printing, Stationery, . 103 |
| clerk, . . . . . 123 | Counterfeiting, Suppression of, . . 163 |
| incidentals, . . . . 123 | Continental Bank, . . . . 208 |
| Benk department, . . . 207-209 | Courts of Probate and Insolvency, 117-120 |


|  |  |
| :---: | :---: |
|  | House, blanks and circulars, |
| Deaf and Dumb, Asylum for, . 139,140 |  |
| Debt Extinguishment Fund, securities, . 172 | House and Senate, clerks, |
| Debts and Liabilities, in detail, . $25-27$ |  |
| Deposits, interest on, . . . . 50 | I. |
| Discharged Convicts, Agent for, . . 104 | Income Western Railroad Stock Sink- |
| District-Attorneys, . . . . 122 | ing Fund, |
| Door-keepers, Messengers and Pages, T7, 100 | School Fund, apportionment, income, 1860-61, income, 1861-62, |
| Eastern Land Notes, . . . . 200 | Indemnification of officers, |
| Educational expenses, . . . 180-100 | Indians, |
| Election Sermon, preacher of, . . 77 | Indian Schools, |
| Engineer, T. \& G. R. R., . . . 113 | Industrial School for Girls, expense |
| Essex Bridge Fund, . . . . 106 | Inquests, |
| Expenses of Lssex Bridge, . . . 100 | Iusolvency Cou |
| Estimate of Revenue for 1862, . . 20 | expenses, |
| Expenditures belonging to 1860 and 1861; Summary Statement, . 10, 20 | fees, . Inspector of Gas Meters, |
| Expenses belonging to 1860 and 1801, and Appropriations for 1861, . 40-50 | Insurance Commissioners, compensa tion and mileage, . |
| Expenses of 1861, in detail, . 64-106 | clerk, |
| Expenses Legislative Committees, . 85 | incidentals, |
| Eye and Ear Infirmary, . . . 140 | tax, . . . |
| Expenses of Courts of Insolvency, 118-120 | penalty, |
| Expenses of Rainsford Island Hos- | Interest on Deposits, |
| pital, . . . . . 130-132 | Interest on six per cent. Joan, 1861 Interest on five per cent. Loan, 186 |
|  | Interest on Union Fund Loan, |
| Farmers' Clubs, . . . . . 128 |  |
| Fugitives, arrest of, . . . 163,164 |  |
| Funds, statement of, and transactions of same, \&c., during the year 1861, 106-206 | Judiciary, |
| Funds, income specifically appropriated, 24 receipts on account of, . 29,30 payments on account of, . 40, 41 | Land Agent, salary, Legal counsel, |
| Fuel and Light, State House, . . 112 | Legislative expenses, . . . 64-10 |
| Fines and Forfeitures, S. J. Court, . 60 Superior Court, | Legislature, Regular Session, Senate Pay-Roll, |
| Fees from Courts of Insolvency, . . 59 | House Pay-Roll, . . 68- |
| Fees of Witnesses, . . . . 88 | Clerks, Senate an |
| G. | Chapla |
| Governor and Council, . . . 101-103 | Door-keepers, Messengers, and |
| Governor's salary, . . . . 101 | Pages, . . . . $7 \boldsymbol{T}$, |
| Governor's Private Secretary, . . 102 | Senate printing and binding, 78 |
| Gratuities, . . . . . . 145 | Senate blanks and circulars, 79, |
| Gas Light Companies, . . . . 62 | House printing and binding, 80 |
|  | House blanks and circulars, 81, |
|  | Stationery, Senate, |
| Harvard Bank, . . . . 209 | Stationery, Hoase, |
| awkers' and Peddlers' Licenses, . 58 | Stationery for, ordered by Sar- |
| Harris' Report, printing, . . . 127 |  |
| House, Pay-Roll, . . . 66 | Printing for, ordered by Ser- |
| printing and binding, . 80,100 | geant-at-Arms, |

evenue, Estimate for 1862
Revere Bank, dary,
Rogers Book Fund, transactions,
S.

Safety Fund Bank,
Scientific Department,
School for Idiots,
School Fund for Indians,
School Fund Income
Secretary's salary,
Secretary's first and second Clerks,
Secretary's extra Clerks,
Secretary's incidentals,
Secretary's Messenger, .
Secretary's Fees,
Senate Pay-Roll,
Senate printing and binding,
Senate blanks and circulars,
Senate and House, Clerks,
stationery,

32, 83, 100
. 111
12
Sheriffs' Acc ments,

- 124

Ship Canal, .
133-139
State Almshouse Loan Sinking Fund securities,
transactions,
. 171 . 172
State Cabinet,
State House. Repairs, Improvements, and Furniture,
Watchmen and Fireman, Fuel and light,

11, 1
11,112
.112
. 112
112
128
128
128
141
184
57
51

- 61

82, 100
83, 100
State Paupers, not in Almshouses, 140
State Scholarships, support of,
State Tax for 1861,
Stationery, Senate,
House,

Stationery, Legislature, ordered 5ys geant-at-Arms,
Postage and Printing, Govain and Council, Stock Sinking Fund, income, Sundry Accounts,
Superintendent of Atien Passengeri, 1 , Superior Court, Judges' salaries, Support of State Scholgrships,
Support of Normal Schools,.
Suppression of Counterfeiting
Supreme Judicial Court, Judges'
clerk,
reporter,
incidentals,
T.

Taunton Lumatic Hospital,
Teachers' Institutes,
Teachers' County Associations,
Temporary Loans,
Tewksbury State Almshouse,
Tewksbury State Almshouse, expeniven
transactions,
reasurer, salary, .
first and second Clerks,
incidentals,
Troy and Greenfield Railroad Lan Sinking Fund,
transactions,
Troy and Greenfield Railroad Corpe ration,

Union Loan Sinking Fund, .

Washingtonian Home, . .
Vatchmen and Fireman, Stato Hoose,
Wesleyan Academv,
State Reform School for Boys, expenses; 104 Western R. Stock Sinking Fund transactions,
Western R. Loan Sinkiug Fund, . 18 transactions,
Witness F'ees before Committees,
Worcester Lunatic Hospita


[^0]:    * Included under appropriations for Regular Session.
    $\dagger$ Extraordinary.
    $\ddagger$ Extraordinal, For details of expenses in 1801, see close of Scientific Department in Statement XVI.

[^1]:    Statement XVI. Fees of Witnesses, dic.
    LYOdFu S،\&OLIG』V

