
(commonwealth of falassachuscts.

# Auditor's Departinent, Boston, $\}$ <br> January 15, 1866. 

Hon. James M. Stone, Speaker of the House of Representatives :
Sir,-I have the honor to transmit herewith, through you, to the legislature, my Annual Report as Auditor of the Commonwealth, exhibiting the condition of the public finances at the close of the last fiscal year.

I am, respectfully,
Your obedient servant,
JULIUS L. CLARKE, Auditor.

## REPORT:

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## Additor's Departarent, Boston, <br> January 15, 1866 .

## To the Honorable Senate and House of Representatives.

The retirement of the late Auditor of Accounts, whose resignation wंas tendered in consequence of temporary illness, imposed upon the executive authority of the Commonwealth the necessity of filling the vacancy thus created. In accordanco with the provisions of the seventeenth article of amendment to the Constitution of Massacluusetts, a successor was appointed, upon whom devolved thereby, in connection with previous duties in thiis department, a new and unexpected position as its official representative. Though occurring so near the close of the last fiscal year, and in the midst of its most laborious and embarrassing service, an acceptance of the proffered honot involved an additional responsibility duly appreciated, and which, it is hoped, has been acceptably discharged.
The rendition of the statements herewith presented completes the business of the seventeenth official year of this department, to whose incoming executive officer I have the honor, as well as pleasure, of surrendering my temporary stewardship.
In the discharge of remaining duty, and in obedience to the statute requiring the Auditor to exhibit to the legislature a inviting such surgenctions affairs of the Commonwealth, and improvement and deem pertinent to the funds, I have the honor to submit the public revenues and funds, I have the honor to submit the following

Atter four years of war, unparalleled in magnitude, calling Armore than one hundred and fifty thousand volunteers as the 4010 10 ta of Massachusetts, requiring immense expenditures, with ${ }^{1010} 40$ consequent imposition of heavy tazation and large debts, ind involving the accumulation and payment of an annual interest equal in amount to the hitherto ordinary expenses of the Commonwealth, a restored Union at length invites us to ${ }_{\text {the }}^{\text {the }}$ enjoyment of a peaceful and auspicious future, rich in its momise of material thrift, as in its assurance of social and civil progress.
Great as have been our sacrifices for the preservation of national existence,-sacrifices rarely unattended with financial depression and public gloom,-we have the proud satisfaction of finding the fiscal interests of thie State in a prosperous and hopeful condition; while, in the face of unprecedented expenditure and debt, our financial credit has been successfully and sotisfactorily maintained at home and abroad.
the business of the fear.
The financial transactions of the State during the period ombraced in this Report, have been exceeded in no previous pear, either in importance, or in the amount of official and dereical service required. An indication of the business of the year appears in the fact, that its aggregate of receipts and expenditures is fifty millions of dollars.
In this department, the settlement of claims accrued against the State, for military and other purposes, has required the most laborious and incessant attention of the clerical force employed. The voluminous and complicated returns for reinbursement of aid furnished the families of volunteers; the prolonged and tedious adjustment of our accounts with the United States; and other matters of scarcely less importance, have demanded the most careful and searching investigation, resulting in the actual saving of no inconsiderable sum to the treasury of the Commonwealth.
An examination of the statements herewith laid before you, will show a condition of affairs which, while it exhibits encouraging facts, may call for careful consideration, and perhaps legislation, on your part.

RECEIPTS AND PAYMENTS IN 1865
The gross amount of receipts into the treasury during year ending Dec. 31,1865 , was $\$ 24,876,163.77$, including th balance of $\$ 1,534,985.22$ on hand at the beginning of the je and the payments therefrom during the same period, amoun ${ }^{\text {ar; }}$ to $\$ 23,916,790.00$, leaving a balance of $\$ 959,373.77$, on hand
Jan. 1,1866 .
Of the total receipts, as above stated, the sum of $\$ 7,268,661^{.}$ accrued on account of ordinary revenue ; and $\$ 16,072,516.98$ on account of trust and other funds, including deposit temporary loans. Of the total payments, there was disb and on account of expenses payable from the ordinary revenay the sum of $\$ 6,60 \pm, 127.91$, and on account of various fanlis, $\$ 17,312,662.09$.

A particular enumeration of the sources whence thi receipts were derived, and the purposes for which the disb ${ }^{38 e}$ ments were made, is given in Statements IX., X., XI. and urseof this Report. It should be understood, however, that of II, total amount of revenue received, upwards of one million the dollars is to be refunded to the cities and towns or account of the corporation tax.

## revende and expenses for 1866.

Upon the best data obtained since the commencement of th year, the ordinary revenues of the Commonwealth for $1861_{3}^{\circ}$ may be safely estimated at $\$ 1,400,000$. The details upo which this estimate is based, will be found in Statement IV. of this Report.
The expenses for the year will be materially diminished $\mathrm{fro}_{\mathrm{m}}$ the amount incurred in 1865 , and may be thus stated:

| Ordinary expenses, | . | . | . | . |
| :--- | :--- | :--- | :--- | :--- |
| Aid to families of volunteers, | . | . | . | . |
| State militia, | . | . | . | . |

nadacting the estimated ordinary revenue, and a balance of 1000,000 remains to be provided for by taxation or otherwise. provision is included in this estimate for expenses on ount of the Hoosac Tunuel and Troy and Greenfield RailDuring the last year and a half, this expenditure has met by temporary loans to an amount exceeding by than $\$ 800,000$, the total issue of scrip for that purpose. nerether the expenses of this enterprise shall be paid from the fic revenues, or be made the basis of additional funded th are questions of grave importance, demanding the careful asideration of the legislature.

## TAXATION AND EXPENDITURE.

view of the heavy expenses precipitated upon the State by war, swelling in amount from $\$ 1,157,977$, in 1860 , to 784,295 , in 1865 , and requiring an annual State tax ressed from $\$ 249,995$, in 1860 , to $\$ 4,700,000$, in 1865 , the pblic mind is naturally and justly becoming sensitive on the bject of revenue and disbursement. It is true the value of ral and personal property in the Commonwealth has risen from $1897,795,326$, in 1860 , to $\$ 1,071,552,497$, in 1865 -an advance nearly two hundred millions of dollars-while money has frclated in plethoric abundance, and new sources of wealth lare rewarded enterprise with muuificent gains; jet these ippdrent eridences of enlarged resources should not encourage, appecially upon new objects of expense, a too lavish disbursenent, which, even if it do not jeopardize the financial integrity of the State, may nevertheless impose embarrassing burdens upon a willing and generous people. In her noble benefactions or the advancement of science and education, for the mitigation of suffering and the amelioration of man, Massachusetts Las won a proud and enviable name. Let her liberality be continued without parsimony, but never at the sacrifice of justice.
While it is apparent that the levy of a tax equal to that of 1865, for expenses authorized by existing laws, should not be continued in 1866 , it is equally apparent that a return to the low rates of former years cannot be entertained in the present fnancial condition of the State. Though the re-establishment of peace, and the restoration of commercial and industrial
pursuits and resources, are laden with assurances of prosp and wealth, and though an economical administration of proap ernment is but the judicious dictate of ordinary pradence, bo will be borne in mind that, while prompt and effective retrench. ment is expected and required, the routine of exchoroquas demanded by the exigencies of the war must be, in somed measure at least, subject to gradual diminution.

## PUBLIC DEBT OF MASSACHUSETTS.

The total debt of the State, on the first of January, 1800, including funded liabilities and temporary loans, mus $\$ 23,047,873.36$, an increase of $\$ 1,582,468.34$ during the year 1865. Of this amount, $\$ 15,108,437.80$ accrued for exponemes on account of the war.

The funded debt, amounting to $\$ 19,056,435.56$, may be thus classified: Loans to railroad corporations, secured by mortgages, sinking funds and collaterals, $\$ 6,499,435.56$; the residue, consisting of miscellaneous loans, $\$ 12,557,600$, the payment of all of which, save $\$ 450,000$, is provided for by sinking funds established and pledged for that purpose. (Boe Statement VIII.) During the present year, $\$ 175,000$ of the funded debt will mature, viz., of the Eastern Railroad loan, $\$ 75,000$, and of the six per cent. scrip of $1856, \$ 100,000$, boing the last instalment of that loan. The former amount is payable by the Eastern Railroad Co., and the latter from the Back Bay Lands Fund, but both requiring the purchase of gold by the State for their liquidation.
For the information of the legislature, and for the purpose of convenient reference, I append the following statomant, showing the maturity of the present funded debt, as graduatiod by its several issues :

addition to these sums, $\$ 1,000$ of the six per cent. loan of 4, which matured in 1862 , is still outstanding.
of the temporary loans, $\$ 3,991,437.80$, there remained, on first of January, 1866, a balance of $\$ 30,000$ due on the from banks in 1863 ; also $\$ 1,833,389.75$ on the deposit is per cent.) loan, payable on thirty days' notice; and p120, 48.05 on the $7-30$ loan, payable on six to twelve months' millions of which is nearly ready for delivery, under a oant negotiation, will absorb a large portion of the present upporary loan.

## MILITARY DEPARTMENT.

During the last year the State incurred military expenses pounting to $\$ 6,244,933.68$, including interest on war loans. this amount, the sum of $\$ 5,863,188.69$ was allowed in paygunt of bounties and other expenses growing out of the rosecution of the late war; and the residue of $\$ 381,744.99$ serued in the maintenance of the military departments of the shar, including the purchase of uniforms, equipments and The agitions for the use of the State militia.
The aggregate of the several accounts which, with vouchers unplete, have been forwarded to Washington for reimbursephen expenses chargeable to the United States, amounts to cocount now in preparation, which will include a final hourred under the same classification in 1864-5, amounting, is nearly as can now be determined, to $\$ 43,256.98$, thus muking the total expenses charged to the United States \% $5 ; 45,023.48$.
The rigid and searching scruting to which these accounts vere subjected, under the regulations of the War Department, rasulted in the suspension and disallowance, on the first examiintion, of a very large amount. The voluminous objections ypon which so large a portion of the account was set aside, lare been for the most part fully answered, a service requiring preat care and labor in gathering the necessary information wd evidence from numerous parties and sources, often remote and difficult of access.

But with the progress of this work, and by the persones attention at Washington of the late executive of the comaney wealth, a large additional reimbursement has been allowed,
The present position of this claim may therefore be stated thus:-

Aggregate of accounts rendered, $\$ 3,501,76650$ Final account to be rendered, 43,256 98

## Total,

Received in reimbursement,


Additional allowance awaiting draft, 621,43553

Amount unadjusted,

$$
\$ 989,27374
$$

Relying on the justice of our claim, and on the anticipated results of the revision still in progress, we may reasonably expect an ultimate and almost complete reimbursement.
This account, though large, is less than a sixteenth part of the expenditure of Massachusetts, including that incurred by her municipalities in the payment of bounties and other mar expenses, that of the latter amounting to over twenty-ix millions of dollars, and that of the former, including hor claims filed against the United States, to twenty-eight mill lions of dollars. Thus the expenses actually paid by Mase sachusetts on account of the war have exceeded the sum of fifty-four millions of dollars.

## AID TO FAMILIES OF VOLONTEERS.

The aid rendered to families of volunteers, under the various statutes of the Commonwealth, has been productive of much good, though perlaps not wholly free from some attendant ${ }_{\text {evile. }}$. Dispensed as it has been by the municipal authorities of the cities and towns, and very much at their own discretion, it could hardly be expected that inequalities should not ex ist in its distribution. In some municipalities, strict adherence to law has been observed; in others, more latitude has beon exercised in its administration; while in a few its provisions have been very indifferently regarded. As a consequance, complaint and dissatisfaction have in some instances been unavoidable. But in all its decisions and instructions, it has
constant aim and purpose of this department to secure, ${ }^{15}$ possible, a just and equitable uniformity in the thion of aid.
the whole, it is beliered that the city and town authorpe in most cases administered the law as judiciously as practicable, in view of the untoward influences and prossments that have existed. So far as known to this ment, they have readily granted aid to all who came in the provisions of law. Indeed, the tendency has strongly id undue liberality.
10 amount of aid now required is small, and claims upon mainly from those enlisted in the regular army of the ${ }_{2}$ States, and who were induced to allow themselves to be Fited to the quota of Massachusetts for the purpose of ring the large State and local bounties that were offered. far we are pledged to this class of men, and whether, if $i^{2}{ }^{2}$ is to be continued on their account, it may not be dient to transfer its payment from town and city to some riment of the State government, are questions for the ijeration of the legislature.
forumber of cases in which aid will be hereafter required rosumed not to exceed fifteen hundred, and these are dil diminishing under the expiration of service and the rance of pensions. It is hardly supposable that any of ${ }_{6}$ connected with our own regiments will be in a position to orize the payment of aid after the first of July next.
bo following statement exhibits the present condition and unt of claims filed by cities and towns in this department:

Gubursed on account of 1861, . . . \$454,962 17
" of 1862 , . . 1,826,259 18
" of 1863 , . . . $2,342,00283$
" of 1864, . . . 2,196,250 64

## \$6,819,474 82

lunce claimed for 1864, . . $\$ 96,27477$
rount claimed for 1865, . . 1,453,525 97
Itimate for 1866 , . . . 150,00000

## BACK BAY LANDS.

The financial importance of the Back Bay Lands large income derived therefrom, will impart interest following statement of past and prospective results, obtain part from the office of the commissioners.
Since the commencement of the enterprise, $4,008,187$ feet of land have been filled, at an average cost of 40 per foot; and $1,295,211$ square feet have been sold, average price per foot of $\$ 1.77$, giving a net profit State of $\$ 1,212,652.99$. The market value of these lands advanced from $\$ 1.17$ in 1858 , to $\$ 2.80$ per foot in 1865 .
The income yet to be realized from the unsold lands already filled and to be filled, amounting to $1,114,232$ square feot estimated on the basis of past average profit, at $\$ 1,854$ making an aggregate net. result to the State, of Clure millions sixty-six thousand six hundred and fifty-two dollare But it is fair to presume that, with the increasing val ${ }_{1}$ from year to year, a much larger amount will be realized.
As a matter of interesting information, I subjoin the fol ing particulars, showing the benefit which the State lhbs thus far derived from this source in the payment of her orm indebtedness, and the liberality with which she has dona ted the lands and their income for educational and scientific purposest She has given

For the enlargement of the Public Garden, . 120,000 हq. A Institute of Technology and Boston Society of
Natural History, . . . . . 131,520 sq. Af
Awarded to the city of Boston, . . . 41,800 sq. f
Museum of Zoology, . . . . . $\$ 100,00000$
Tufts' College, . . . . . . 50,00000
Williams College, . . . . . . 25,00000 Amherst College, . . . . . . 25,00000
Wesleyan Academy, including interest, . . $25,29 \mathrm{\beta}$, of Massachusetts School Fund, . . . . 456,931106 Reserved by the Commonwealth, . . . 613,157 53

Under the provisions of clapter 313 of the Acts of 1864 , the proceeds of sales not otherwise already appropriatod,
with the amount heretofore accruing to the MassaSchool Fund, will revert to the Bounty Loan Sinking This reversion will include the entire proceeds of save the moicty set apart for the expenses of filling and ing, by authority of chapter 70 of the Resolves of 1857. Back Bay Lands Fund, derived from the same source, od its established maximum limit in 1864, and is held for redemption of certain State scrip, for which it stands ad, and of which there is still an outstanding amount of 000 . The balance of the fund is more than sufficient to this indebtedness.

## public Charities.

expenses incurred for claritable purposes, in 1865, t to $\$ 370,957$. But for the careful and judicious superunder which a large portion of this expenditure accrues, sit would doubtless have shown a much larger outlay.
${ }_{10}$ consolidation of the Alien Commission and the Superinof of Alien Passengers under the Board of State fitico, has accomplished the economical ends desired, a amount of additional work being now performed for thin $\$ 2,000$ per annum less than under the old arrangewhile the efficiency of the department has been greatly resed.
is felt especially in the expenditures for State lunatics, , notwithstanding the advance of the rate of board, from 5 to $\$ 3.25$ per week, the annual bills are decreased by over 0. It is obvious that the most effective method of inishing our expenditures for the charities is to remove the as, by returning those becoming a public charge, to their or friends. A liberal expenditure for this purpose is wep well invested.

## THE CORPORATION TAX

$40^{\mathrm{ng}}$ other sources of income, the Corporation Tax 0,80 called, may properly be mentioned as sustaining an ortant relation to the financial interests of the State. The tha $\theta$ to be derived from this source for the year 1865, was natod at $\$ 450,000$, which estimate proved to be very nearly
correct; the assessments paid into the treasury fiscal year, with the residue now being paid, assint it probable realization of the anticipated result.

It is presumed that about the same amount may be ezpeet from this source, for the current year. If so, the loss of of bank tax will be nearly indemnified. Such a result aceryis from the imposition of an inconsiderable burden upon propert which, (deriving its particular and chief value from the 8 tat may fairly be taxed by its authority,) would otherwise taxation, is of sensible value in a consideration of the resoure of the Commonwealth.
Though the services of a deputy commissioner and a com of clerks are required for the transaction of business demande by the operation of this statute, yet the system, 80 md inaugurated, not only secures a judicious and imparib enforcement of the law, but involves a very trifling expense, compared with the large income received.

## BANK SUMMARY.

All the banks originally organized urder the general law of this State, have now ceased to exist, de faclo, barit become National institutions under the laws of th ${ }_{\theta}$ Unite States. The first of these banks was organized in 1358 ; lly last in 1860. During their existence as State $\mathrm{i}_{\text {nstitution }}$ their business appears to have been conducted with omines success, insuring safety and satisfaction to themselvers and 18 the public, and proving the wisdom and advantage of the system under which they were established.

The aggregate of their transactions with this department including deposits received and circulation issued, and e which, in my relation as Bank Register, I have been the spedir custodian, has amounted to twenty-two millions five hundry fifty thousand one hundred and sisty-six dollars.
The change from State to National institutions requirel, course, the return and destruction of their State cireulation This process has been progressing with such rapidity during the past year, that of the outstanding circulation of $\$ 1,199,857$ on the first day of January, 1865 , the sum of $\$ 1,056,909$ her been returned and cancelled. On the first day of Jantiry
the total outstanding State circulation of these banks hly $\$ 1 \pm 2,950$, for which this department held first class ories, amounting to $\$ 174,500$.

AUDITOR'S DEPARTMENT.
frust I shall be pardoned a single suggestion, having referto the better disposal of the public business. Within the few years, a revolution has been wrought in the financial irs of the State. The transactions of the Auditor's Departin have consequently increased since its establishment, from if million to several millions of dollars annually, imposing
 tat are proportionally enhanced.
In riew of such a condition of things it would seem proper in this, as in other departments of the State Government, ${ }_{5 c 0}$ nd clerkship of permanent tenure and with suitable comns5ation, should be recognized by the Act of the legislature. mberto, the distinction of second clerk has been accorded If through the courtesy of the Auditor; nor until the passage onapter 247 of the Acts of 1865 , has there been a compensafixed for such a position in this department, and then for ourrent year only. The necessity for such a clerkship is $w^{m i n g}$ more and more apparent, and frequent emergencies liable to render it indispensable, although requiring no jition to the clerical force now employed.
For the benefit of my successor, and especially for the interest the Auditor's Department, and through it, that of the State, most respectfully offer the suggestion here submitted.
The details of the transactions of this department for the last iscal year, are arranged under the following
general statements.
I.-General Statement of Resources and Liabilities, January 1, 1866.
II.-Summary Statement of Receipts and Payments in the year 1865.
III.-Summary Statement of Revenue and Expenses belonging to the years 1864, '65.
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.
DX.-Receipts on account of Revenue in 1865.
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 yeary 1868
65. (The particulars of 1865 given in detail statementa.)
XIV.-Statements of Expenses properly belonging to the Jeara 1804. 65, with appropriations for 1865. (The particulars of the
expenses given in detail statements.) (The particulars of the
XV.-Revenue for 1865 stated in detail; summarily stated under
third head.
XVI.-Expenses for 1865 given in detail ; summarily stated under
third head.
XVI.-Statement of the Funds, how invested, \&c., including details of transactions in relation to the same during the year 1855.
XVII.-Bank Statement, including transactions with Banks organized under the General Banking Law.

## Respectfully submitted.

Statement I.-Resodrces and Liablilties.
(gyents Nos. I., II., and III. exhibit, in a condensed form, the results of Subsequent Statements.

## STATEMENT NO. I.

RESOURCES AND LIABILITIES.


## STATEMENT NO. III

REVENUE AND EXPENDITURES FOR 1864 AND 1885. Summary Statement, including accounts unpaid as well as paid, qcerwl in or belonging to the years 1864 and 1865, as nearly as anning ascertained.


Statement IV.-Estimate of Revenue for 1866.

REVENUE AND EXPENDITURES-Concluded.


STATMMENT NO. IV. ESTIMATE OF REVENUE FOR 1866.


DEBTS AND LIABILITIES-Continued
Amounts brought forward,
Union Fund Loan, 1861.
Due July 1, 1871,
July 1, 1872,'
$\$ 205,00000$
July 1,1873 , . . 341,00000
July 1, 1874,.
July 1, 1875, .
July 1, 1876,

Union Fund Loan, 1862.
July 1, 1878, • • $\$ 400,000002$
1860 ch 200 tskiedierbe\% 2200,00000
$1862 \mathrm{Ch}^{5}$ Back Bay Loan, 1862 -83. Cl, 70

Due July 1, 1883,

$65^{\prime}$ Ch. 34 ue May 1, 1894,
$\operatorname{lin}_{\text {aner }}$
Coast Defence Loan, 1863 .


Coast Defence Loan, 1864
Due July 1, 1883, .

| Temporary Loans, |
| :---: |
| Deposit Loans, |
| Seven 3-10 Loan, |.

Sums due from the Treasury and not called for
Interest on Almshouse
State House Scrip,
State House Scrip,
Hosp. \& State Pris. Scrip,
crip of 1856 Pris. Scrip, 2,15000
crip of 1856, - 3,630 00
Tinion Fund , 1,645 00
Union Fund Loan, '61-2, 2,217 00
Coast Defence Loan, $\quad 13,77500$
Baek Bay Loan, ! ! 7500
nterest on Eastern Railroad Scrip, $\$ 11,62500$
Nor. \& Wor. R.R. Scrip, $\$ 11,62500$
Amounts carried forward,

* Dollar Bonds, $\$ 4,028,6 \pi 8$, Sterling Bonds, E413,300.

維交rineses Lucor fumad
$5-20^{\circ}$
$\alpha 412.000$
1.996

## STATEMENT NO. XI.

PAYMENTS FROM ORDNARY REVENUE OF EXPRNS BELONGING TO 1805 AND PREVIOUS YEARS.
[This Statement does not include the entire expenses of the Jear 1865. these, see Statement XIV.]


PAYMENTS-Continued.

\begin{tabular}{|c|c|c|}
\hline \begin{tabular}{l}
Amount brought forward, . \\
Treasurer's Department. \\
jeasurer, \\
Irasurer's clerk, \\
hesurer's first and second assistant clerks, \\
Ireasurer's incidentals,
\end{tabular} \& \[
\begin{array}{r}
\$ 2,95833 \\
1,81667 \\
3,17334 \\
11,04338 \\
6,643
\end{array}
\] \& \(\$ 283,21720\)

25,63514 <br>
\hline Tax Commissioner's Department. aty Commissioner, \& $\$ 1,61733$
9,73209
2,41963 \& 13,769 05 <br>

\hline | Auditor's Department. |
| :--- |
| suditor, |
| Muditor's first and second clerks, anditor's extra clerks, duditor's incidentals, | \& \[

$$
\begin{array}{r}
\$ 2,50000 \\
3,39334 \\
2,64000 \\
36464
\end{array}
$$
\] \& <br>

\hline Serger ${ }^{\text {nt-at-Arms, }}$ Wacohmen and fireman, Bopairs, improvements, and furniture, pal and light, . \& $$
\begin{array}{r}
\$ 2,40000 \\
4,71004 \\
6,84757 \\
4,76302
\end{array}
$$ \& <br>

\hline | Pisting General Laws, |
| :--- |
| State Printing. |
| Büting Blue Book, |
| publishing General Laws, |
| Porm Reports, . |
| Fhblic Documents, |
| poblishing Bank Returns, |
| 8uto Aid Blanks, |
| Veluation Books, |
| Hent Note Impressions, |
| \#itwicock's Ichnology, | \& \[

$$
\begin{array}{r}
\$ 14,93532 \\
3,26212 \\
40000 \\
1,81675 \\
34,99784 \\
50000 \\
24451 \\
1,78474 \\
6219 \\
5,077 \\
17
\end{array}
$$
\] \& <br>

\hline  \& \& <br>
\hline Superior Court. \& \& <br>
\hline Probate and Insolvency Courts. \& 40,493 44 \& <br>
\hline Amounts carried forwarl, . \& \$105,377 50 \& \$413,320 70 <br>
\hline
\end{tabular}

## STTATEMENT NO. XIII.

REVENUE PROPERLT BELONGING TO 1864 AND $1800^{5}$
[Particulars of 1865 in Detailed Statement.]

## Bank Tax,

Savings Bank Tax,
State Tax,
Corporation Tax,
Coal and Mining Companies,
Dividend Tax,
Annual Insurance Tars,
Semi-Annual Insurance Tax
Life Insurance Companies, .
Courts of Insolvency Fees,
Gas Light Companies,
Alien Passengers,
Board of State Charities,
Alien Estates,
Reimbursement of Bounties,
Income from State Prison,
Income from State Reform Schooi,
Income from Nautical Branch, Secretary's Fees,
Foes for Commissions,
IIawkers and Peddlers,
Railroad Corporations,
Bank Assessments
Interest on Union Loan Sinking Fun
Premium on Coast Defence Loan,
Interest on Coast Defence Loan,
Premium on Troy and Greenfield Rail
road Scrip,
Interest on Deposits,
Vestern Railroad Dividends,
eay of 54th and 55th Regiments returned,
Jupreme Court Fines and Forfeitures, 'renium on Bounty Fund Loan, cerued Interest on Bounty Fund Loan, Iew Plymouth Records, er cent. on State Tax,
ommissioners on Wrecks,
ommissioners on Street Railways, ale of Yacht "Whisper," iscellaneous Accounts,

Totals,


85,973,596 50 |\$7,279,884 90

STATEMENT No. XIV.
ITMENT OF EXPENSES PROPERLT BELONGING TO TIIE ARS 1861 AND 1865, WITH APPROPRIA'IIONS FOR 1865.
[Partículars of 1865 in Detailed Statement.]

|  | Expenses 1864. | Expenses 1865. | Appropriations 1865. |
| :---: | :---: | :---: | :---: |
| Regular Session. senate salaries, | \$16,300 00 | \$21,812 00 | \$22,000 00 |
| Senate mileage, . | 36900 | 38700 | 40000 |
| Honse salaries, . | 96,469 00 | 128,064 00 | 128,384 00 |
| Ionse mileage, . | 2,231 00 | 2,180 00 | 2,300 00 |
| Clerks; Senate and House, | 5,088 00 | 5,300 00 | 5,300 00 |
| Chaplains " " " | 60000 | 60000 | $\begin{array}{ll} 600 & 00 \\ 100 & 00 \end{array}$ |
| Preacher of Elec'n Sermon, | 10000 | 10000 |  |
| joor-kecpers, and Pages, | 8,844 92 | 0,497 00 | 10,200 00 |
| Frinting and binding for Senate, | 12,112 13 | 13,401 27 | +41,000 00 |
| Trinting blanks, circulars, \&c., Senate, | 60765 | 60771 | 60000 |
| Printing and binding for House, | 20,181 17 | 28,478 80 | $\dagger 41,00000$ |
| Printing blanks, circulars, \&c., House, | 69631 | 80555 | 70000 |
| Stationery for the Senate, | 88916 | 90862 | 90000 |
| Stationery for the House, . | 2,027 22 | 2,421 47 | 2,400 00 |
| Stationery and printing ordered by Serg't-at-Arms, |  |  | $62500$ |
| Legislative Contingent, | 2,845 80 | $1,50409$ | $1,50000$ |
| Expenses of Legislative Committees, . | 0,644 71 | 1,563 23 | 6,500 00 |
|  | 3971 | 4236 | 80000 |
|  | $\begin{aligned} & \$ 179,534 \\ & \text { 1866 } \\ & \hline \end{aligned}$ | $\begin{array}{r} \$ 218,30266 \\ =-3,3,94 c 0 \\ \hline \end{array}$ | \$265,300 00 |
| Valuation Committee. Pay of Members, | $\begin{aligned} & 811,06100 \\ & 1735 \end{aligned}$ | $\$ 6,00000$ | \$7,465 00 |
|  | *\$12,706 00 | *\$7,215 00 | \$7,465 00 |

## STATEMENT NO. XVI. <br> LEGISLATURE—Reg ULAR <br> SESSION. <br> DETANS NO. 31.

SENATE PAY-ROLL.
[Acts 1865, Chap. 282.]


## LEGISLATURE—Regular Session. <br> DETAMS No. 32.

HOUSE OF REPRESENTATIVES PAY-ROLL.
[Acts 1865, Chap. 282.]


HOUSE OF REPRESENTATIVES PAY-ROLL-Continued.


7th Middlesex,

| 8th | " |
| :---: | :---: |
| 9th | " |
| 10th | " |
| 11th | 6 |
| 12th | " |
| 13th | " |
| 14th | " |
| 15th | " |
| 16th | " |
| 17th | " |
| 18th | " |
| 10th | " |
| 20th | " |
| 21st | " |
| 22d | " |
| 23d | " |
| 24th | " |
| 25th | " |
| 26th | ، |



HOUSE OF REPRESENTATIVES PAY-ROLL-Continued.



HOUSE OF REPRESENTATIVES PAY-ROLL-Continued.



HOUSE OF REPRESENTATIVES PAY-ROLL-Continued.




## SALTEMENT XVI. <br> Leglelative omincers. <br> Details 33 то 36.

DETATLS No. 33.
CLERKS-Senate and House.
[Gen. Stat., Chap. 2; Acts 1865, Chaps. 1 and 282.]

| Amount brought forward, <br> Stephen N. Gifford, Clerk of the Senate, William S. Robinson, Clerk of the House, William A. Crafts, Assistant-Clerk of the House, | $\begin{array}{r} \$ 2,40000 \\ 2,40000 \\ 50000 \end{array}$ | $\$ 152,45200$ <br> 5,30000 |
| :---: | :---: | :---: |
| DETATLS No. 34. CHaplains-Senate and House [Gen. Stat., Chap. 2; Acts 1865, Chaps. 1 and |  | * |
| George E. Ellis, . <br> Samuel F. Upham, | $\begin{array}{r} \$ 30000 \\ 300 \quad 00 \end{array}$ | 60000 |

DETAILS No. 35.
PREACHER OF ELEC'IION SERMON.
[Gen. Stat., Chap. 2; Acts 1885, Chap. I.]
A. L. Stone, .

DETAMS No. 36.
DOOR-KEEPERS, MESSENGERS AND PAGESSenate and House.
[Gea. Stat., Chap. 2; Acts 1885, Chaps. 1 and 282.]
Benjamin C. Dean, Door-keeper to Senate, . John J. Brown, Assistant-Door-keeper to .Senate Prank•Thacher, Messenger to Senate, .
Prank Thacher, Messenger to Sen
Findsey Watson, Page to Senate,
Windsey Watson, Page to Senate,
W. Irving Everett, Page to Senate,
W. Irving Everett, Page to Senate, -
George H. Phelps, Door-keeper to Hous

George H. Phelps, Door-keeper to House, .
Darid C. Jones, Assistint-Door-keeper to
|William H. Wilson, Messenger to House,
Amounts carried forward,

| $\$ 536$ | 00 |  |
| ---: | ---: | ---: | ---: |
| 536 | 00 |  |
| 516 | 00 |  |
| 402 | 00 |  |
| 381 | 00 |  |
| 536 | 00 |  |
| 536 | 00 |  |
| 512 | 00 |  |
| $\$ 3,955$ | 00 | $\$ 158,45200$ |
|  |  |  |

DOOR-KEEPERS, MESSENGERS, ${ }^{\circ} \mathrm{cc}$.-Conclut ${ }_{\theta}$ od.
Amounts brought furwarl, . . .
J. E. Gilman, Messenger to House from March 16,

Henry T. Lowe, Messenger and Fireman,
Israel W. Thayer, Messenger to House,
J. F. Porter, Postmaster,
F. J. Baxter, Messenger to House,
F. C. Remick, Messenger to House,

Horace Baker, Messenger to House,
II. O. Reed, Messenger to House,
S. W. Edgell, Messenger to House,
C. H. Johnson, Messenger to House
C. H. Johnson, Messenger to House 12 days,

Gustavus E. Haynes, Messenger to House January
4th, 5th and 6th,
Humphrey Jameson, Messenger to House January 4 th, 5 th and 6th,
H. G. Otis, Messenger to House,

Herbert Morissey, Page to House,
William II. Fitch, Page to House,
William M. Wise,
Amasa H. Tolman,
Henry Weltch,
James N. Tolman,
William S. Stoddard,
Edward Rolfe,
William Goodhue,


DETALIS NO. 37.
SENATE PRINTING AND BINDING.
[Acts 1865, Chap. 89.]

16,000 copies Governor Andrew's Address,
8,000 copies Election Sermon,
800 copies Message-Channel of Mystic River, 800 copies Message-Division into Wards,
800 copies Message-River Obstructions,
1,600 copies Petition-Mining Companies,
800 copies Committee Report-Mystic River Railroad,
800 copies Committee Report-North Attleborough Branch Railroad,
800 copies Committee Report-Petition of Geo. H. Rogers,

Amounts carried forward,

|  |  |
| :---: | :---: |
| 896 |  |
| 896 |  |
| 896 |  |
| \$5,398 46 | \$167,948 00 |

SENATE PRINTING AND BINDING-Continued.


Statement XVI. Senate Printing, dec

SENATE PRINTING ANID BINDING-Concluded.
Amounts brought forward,
800 copies Committee Report-Ft. Hill Corp'n, 800 copies Committee Report-Harbor Com'n, 800 copies Committee Report-Indemnity Life Insurance Compagy,
800 copies Committee Report-Penalties Certain Offences, . . . . 800 copies Veto-Jury Bill,
800 copies Bill-Pearl Hill' Water Company,
3,600 copies Bill-Metropolitan Police,
800 copies Message-Action Trustees Ayricultural College,
2,800 copies Committee Report-Connecticut, Merrimack and Saco Rivers,
2,800 copies Committee Report-Emigration of Young Women
800 copies Committee Report-Crim. Prosec'ns,
3,800 copies Committee Report-On Lic'se Law 3,800 copies Committee Report-On License Law, (Minority,)
800 copies Committee Keport-Petroleum Oils 800 copies Committee Report-Mutual Fire Insurance Companies,
800 copies Committee Report-Mass. and R. I., 800 copies Committee Report-Coast Defences 800 copies Bill-Citizen's Passenger Company 800 copies Committee Report-On Prisons
1,600 copies Committee Report-State Charitable Institutions,
3,600 copies Committee Report-William Ingalls, 600 Executor
copies Bill-Amendments concerning Militia,
800 copies Committee Report-Gr. Junc. R. R.,
800 copies Bill-Boston Safe Deposit Comp'y,
800 copies Committee Report-Stockb'e Ind'ns,
500 copies Index to Senate Documents,
226 various other Documents, 800 copies each, Newspapers for use of Senate,

Amount carried forward,
XVI.

Senate Blanks, sic.
Details 38, 39.

## DETAHLS No. 38.

SENATE BLANKS AND CIRCULARS.
[Acts 1865, Chap. 89.]


HOUSE PRINTING AND BINDING-Continued.

## Amounts brought forward, .

800 copies Directors' Report-Washingtonian Home,
800 copies Auditor's Report-Salaries at. State House,
800 copies Codification of State Aid Laws,
800 copies Treas. Report-Represen'e Recruits, 1,600 copies Committee Report-Salaries at State House,
800 copies Treasurer's Reports,
1,600 copies Act-Free Bridge over North River, 800 copies Committee Report-Town of East Longmeadow
800 copies Communication from Secretary, 800 copies Committee Report-Agricul'l College, 800 copies Commissioners' Report-Corp'n Tax, 800 copies Committee Report-Recruiting Purposes,
800 copies Opinion-Troy \& Gंreenfield Railroad Mortgage,
1,600 copies Secretary's Report-Names of Corporations and Organizations,
800 copies Act-Holyoke \& S. Hadley Falls Bridge Co.
800 copies Committee Report-City of Boston, 1,600 copies Committee Report-Provin'l Statutes,
800 copies Act-Cushing Academy,
800 copies Committee Report-Taking of Manhaden,
1,600 copies Act-Railroad Commissioners,
800 copies Act-Pure Water for Adams,
800 copies Act-Pure Water for Cambridge
800 copies Act-Concerning Dors,
800 copies Statement of State Treasurer,
800 copies Message-Death of Abraham Lincoln,
800 copies Act-Relating to State Aid,
800 copies Act-Relating to State Aid, . 800 copies Committee Report-Concerning Micopies
litia,
2,400 copies Act-Concerning Militia,
800 copies Committee Report - Masters and Apprentices,
800 copies Committee Report-Suit to be Prosecuted,
1,800 copies Committee Report-Hours of Labor, 800 copies Act-Wamen \& Charles R. Bridges,
2,400 copies Act-Tax on Corporations,
800 copies Committee Report-European \& N. American Railway Co., .

Amounts carried forward,


HOUSE PRINTING AND BINDING-Concluded.



DETATIS No. 41.
STATIONERY FOR SENATE, ORDERED BY CLERK [Acts 1805, Chap. 38.]

## Amount brought forward,

Writing and Wrapping Paper, Postage Stamps,
Pens, Pen-holders and Pencils,
Mucilage, Rubber, Rings and Bands,
Committee and Blank Books, Reference Files, \&c.
Ink and Inkstands, Cbamois Skin, \&c.
Tape, Twine and Wax,
Note Paper and Envelopes,
Shears, Erasers, Folders, \&c.
Binding Documents,
$5 \frac{1}{d}$ dozen Pocket Knives,

DETAILS No. 42
STATIONERY FOR HOUSE, ORDERED BY CLERK. [Acts 1865, Chap. 39.]

Various kinds Writing and Wrapping Paper, Mucilage, Rubber and Rubber Bands,
Pens, Pen-bolders and Pencils,
Envelopes of all kinds
Committee and Blank Books,
Ink and Inkstands,
Postage Stamps,
Shears, Erasers, Scissors and Folders,
Diaries, Index and Reference Files,
Tape, Wax, Rulers and File Boxes,
Stationery for Speaker's Desk,
Stationery for Speaker's Room,
Binding Documents,
Twine, Sand and Boxes, Pen Wipers, Blotting Paper, \&c.
Sundry small items,
Brushes and Combs,
${ }_{23}^{1 \frac{1}{12}}$ dozen Pocket Knives,

Amount carried forward,
anosT XVI.
DETAILS .NO. 43.
IAIONERI, PRINTING, \&C., ORDERED BY SERGEANT-AT-ARMS.
[Acts 1865, Chapg. 89 and 282 ]


DETAILS NO. 44.
CONTINGENT EXPENSFS OF THE LEGISLATURE.
[Acts 1865, Chap. 89.]
indry Partics, Washing and Cleaning State House, Brooms, Soap, Blacking, Dust-pans, \&c., mshes, Brooms, Soap, Bates,
Ty of Bosto
House Sand,
her, Sawing Wood, Clearing Snow, \&c., .
apsr and Cupola Books,
Domment Sticks,
pocament Police
Yerical and other Services at the Old South,
Tha for State House,
Leqillative Visit to Museum Zoülogy, .
Cariage Hirc,
sandries,
amount carried forward,


DETAILS No. 45
EXPENSES OF LEGISLATIVE CONMITTEES. [Acts 1865, Chnps. 1 and 282.]


EXPENSES OF LEGISLATIVE CONIMITTEES-Continued



EXPENSES OF LEGISLATIVE COMMTTEES-Concluded.


## DETATLS NO. 47.

## VALUATION COMMITTEE-Compensation.*

[Acts 1864-65, Chap. 210; Res. 1864-65, Chaps. 74 and 4.]

> Jacob H. Loud, Israel W. Andrews, Winslow Battles, Edwin S. Bradford, John Brown,
> Ezra P. Brownell,
> Henry Carter, Otis Cary,
> Mellen Chamberiain,
> Henry Clarke,
> Rensellaer N. Couch,
> Lewis J. Dudley,
> George Foster, Nathaniel Gilbert, George Heywood,

Attendance, 50 days, at $\$ 4$,
Edwin F. Jenks, Thomas Kneil, Joshua N. Marshall, George H. Monroe, Walter D. Nichols, Charles W. Palfray, Frederick Pease, Elisha Smith,
Christopher A. Stebbins, William H. Sturtevant, Edward A. Thomas, Marshall S. Underwood, Jonathan White, Giles H. Whitney William Winn.

Contingent and Incidental Expenses.
William A. Crafts, Clerk, . . . . . $\$ 60000$
George H. Phelps, Messenger, . . . . 11000 Benjamin C. Dean, Messenger, John J. Brown, Messenger,

10700 - . . . 10200 John E Gil . . . 10000 n, Messenger, 18700 Henry T. Lowe, Messenger, 900

## A P P E N D I X.

The following Analyses exhibit the details of Expenses paid in 1865 on account of 1864 and previous years, which were not rendered in season to appear in the last Annual Report of this Department.


LEGISLATURE.
Bindiationery ordered by Sergeant-at-Arms. Binding Documents,
Note Paper and Envelopes,

Expenses of Legislative Commiltees. Troy and Greenfield Railroad, Advertising,

Ventilation,
Legislative Contingent.
Skeleton Railroad Map,

GOVERNOR AND COUNCIL.
Contingent Expenses, Postage, \&c.
Postage, \&c.,
Carriage Hire

$\qquad$
TREASURER'S DEPARTMENT.
Extra Clerks.
T. E. Baker,
Incidentals.

Advertising,
rams, \&c.,

SECRETARY'S DEPARTMENT.
Advertising, .
Incidentals.

REPAIRS AND IMPROVEMENTS AT STATE HOUSE.

Labor, .

JUDICIARY.
Expenses of Courts of Insolvency.
H. F. Cobb Bristol County.
H. F. Cobb, Officer, Attendance,

Norfolk County.
Horatio Clark, Officer, Attendance,
Printing Blanks, . .
Attorney-General's Department.
Sundry Books,
Law Library.
$\underset{\text { Expenses A. G. Brown, Jr., to } \dot{W} \text { Washington and }}{\text { Fests }}$
Expenses A. G.
return twice,

John E. Tyler,
C. A. Walker,

$$
\begin{gathered}
\cdot \\
\text { Experts. }
\end{gathered}
$$

$$
\begin{array}{r}
\$ 1548 \\
13900 \\
\hline
\end{array}
$$



## INDEX.



Commissioners Troy and Greenficld ${ }^{\text {Page }}$ Railroad,
Commissioners on Public Lends, . 111 Commissioners on Public Lands, . . 180
Commissioners on Wrecks, . . 68
Commissioners on Street Railways, 68, 113 Commissioners on River Obstructions, 114 Commissions, fees for,
Committees, Legislative, expenses, . 92
Contingent expenses of Legislature, $\quad . \quad 91$
Contingent expenses of Council, . 08, 09 Coroners' accounts,

60, 114
Corporation Tax,

- 60, 114

Council, Compensation and Mileage, - 06
Postage, I'rinting, Stationery, - 98 Continental liank
Courts of Probate and Insolvency, . 117

## D.

Deaf and Dumb, $\Lambda$ sylum for,
Debt Extinguishment Fund, securities transactions,

138

Debts and Liabilities, in detail, . 26-20
Deposits, interest on
eposit Loans,
Discharged Convicts, 1 gent for,
Discharged Soldiers' Home, .
District-Attorneys,
Dividend Tax,
Door-keepers, Messencers and ${ }^{*}$
E.

Edncational expenses, .

Expenses Industrial School, Expenses on account of United States, 174 Experts,151

Fugitives, arrest of
Funds, statement of and tran . . same, \&c., during the year 1865, 180-2 Funds, income specifically appropriated, 25 receipts on account of, . 31-33 payments on account of, . 39-4 Fuel and Light, State House, Fines and Forfeitures, S. J. Court, rees from Courts of Insolvency, rees of Witnesses,
Forgery,
G.

Governor and Council, Governor's salary,
Governor's Private Secretary
Gas-Light Companies,
II.

Пarvard Bank,
dler's Licenses,

- 221

Hawkers' and Peddler's Licenses, . 66
Hitchcock's Ichnology, . . 110
Horace Miann, Statuc of, . . 113
House, Pay-Roll,
113
printing and binding,
blanks and circulars,
stationery,
House and Senate clerks income, 1864-5, . . . . 190
. 190
. 141, 142

- 203

174, 141
. 118

61-63, 114

Interest on Deposits,
Interest on Union Loan Sinkina 87 Interest on Bounty Fund Loan, Fund, 68
J.

Judiciary,

- . .

Monument,
115-122
.113
$70-04$
Ladd and Whitney
Lerise
70-94 Pay-Roll, House Pay-Roll,
Clerks, Senate and House,
Chaplains, Senate and House,
Preacher of Election Sermon,
Door-keepers, Messengers, and Pages,
Senate printing and binding, 84 Senate blanks and circulars, Tlouse printing and binding,
Hou pinting and
House blanks and circulars,
Stationery, Senate
Stationery, House,
Stationery and Printing for, or-
dered by Sergeant-at-Arms,
Contingent expenses,
Expenses of Committees,
Fees of Witnesses,
Liabilities and Resources of the Commonwealth,
. 1
Liabilities, in detail,
Life Insurance Companies,

## Mr.

Mass. School Fund, securities, transactions,
, 1 , 102-101
assachusetts Tcachers' Association, . 198 Massachusetts Volunteers,
Medical Supplies,
Messengers, Door-keepers and Pages, . 83 to Governor and Council,
Military expenditures, . . . 144-164
Mllitary Accounts,
Nilitary Fund,
. 151
rilitary Elections
164
.150
Military Elections
Mrilitary Tactics,

- 150
- 162

Hiscellancous Accounts, Revenue,
Ionson State Almshouse, expenses,
Monthly Bounty,

| MIonthly Bounty, |  |
| :--- | :--- |
| Monument to Ladd and Whitney, | .155 |

Mount Vernon Bank,
Pago.
.221
Municipal Court, Taunton,

## $N$.

Nautical Branch Reform School, . 172, 178 New Plymouth Records, Normal School Buildings, . . . 208 Northampton Lunatic Hospital, 138, 177 Norwich and Worcester Railroad Loan

Sinking Fund, securities, . 214
transactions,
Notes and Mortgages Back Bay Lands, 180

## 0.

Obsequies of the President, . . . 113 Ordnance Department, . P.

Paymasters' Department,
Paymasters Depars and Door . Pages, Payments, Summary Statement, . 10
from Ordinary Revenue during
the year 1865,
34-39
on account of sandry Funds, 30-41 Peddlers' and Hawkers' Liceines, . 66 Pensions, . .
Per Cent. on State Tax, . . . 68
Pleuro-Pneumonia, . . . . 127
Plymouth Colony Records, . . . 68
Police Coarts, Justices' salaries, . . 110
Clerks, . .
. 120
Postage, Printing, and Stationery, Gov-
ernor and Council, . . . . 98 Preacher of Election Sermon, . . 83 Premium on Boanty Fund Loan, .
Premium on Coin,
President, Obseqnies of . . . 115
Printive Pullies of, . . 113
Printing. Public Docnments, . . 107
General Laws, . . . . 108
Blue Book, . . . . 108
Term Reports, . . . . 109
Assessors' Blanks, . . . . 129
Agricultural Report, . . $\quad .126$
Blanks for State Aid, . . 110
Blanks for State Aid, . . 109
. 110
Bank Note Impressions, . . 110
Hitchcock's Ichnology, . . 110
Printing for Legislature, ordered by
Sergeant-at-Arms,
Printing and Binding, Senate, . . 84
House,

91

[^0]

,
-

88
on preacher of
-
I.

Income School Fund, apportionm't, 192-196 income, 1864-5, .
Income from Reform Schools, . . . 66
Income from State Prison, . . . 65
Indians,
Indian Schools,
Industrial Statistics, . . . 112

## Inquests,

Insolvency Coarts, Registers' salaries, . 117 expenses,
fees,
ector of Gasmeters, Insurance Commissioners, salary, . 123
incidentals,
tax,
Interest on Public Debt, . $\quad 39,51$

Expenses Reforn School, . . . 169
Expenses Nautical School, .

Enrolment of Mrilitia, .
-

| Probate and Insolvency Courts, Judges' <br> salaries, . . . . . 117 <br> Registers' salaries, . . 117, 118 <br> Expenses, . . . . . 118 | Secretary's first and second Clerks, Page.  <br> extra Clerks, . . <br> ineidentals, . . <br> Messenger, . . <br> . . .01 <br> Men   |
| :---: | :---: |
| Productive property, . . . . 23 | Fees, . . . . . . 66 |
| Provost-Marshal, . . . . . 219 | Secretary Board State Charities, . 140 |
| Public Buildings, . . . . 177-179 | Senate Pay-Roll, . |
| Publishing Laws, . . . . 109 | Senate printing and binding, - . . 84 |
| Publishing Bank Returns, . . . 109 | Senate blanks and circulars, . . 87 |
|  | Senate ard Honse, Clerks, - . 83 |
| Q. | stationery, . . . . 90 |
| Quarternnaster-General's Department, ${ }^{\text {c. }} 146$ | Sergeant-at-Arms', salary, . . 105 |
| Quartermasters' Supplies, . . . 147 | Seven and Three-Tenths Loan, . 219 |
|  | Sheriffs' (Accounts, distributing documents, \&c., . . . . 128 |
| R. | Soldiers'[Home, . . . . . 162 |
| Railroad Bonds and Mortgages, . . 24 | Soldiers' National Cemetery, . . 152 |
| Railroad Companies, . . . 66 | Soldiers' Record Books, . . 69 |
| Rainsford Island Hospital, . . 128, 179 | State Almshouses, . 130, 133, 135, 178 |
| Receipts, Summary Statement, . . 18 |  |
| Receipts on account of Revenue-during the jear 1865, | $\begin{gathered} \text { securities, } \\ \text { transactions, } \end{gathered} . \quad . \quad . \quad .184$ |
| Receipts on account of various Funds, . 31 | State Cabinet, . . . 126 |
| Reformatory and Correctional, - 165-179 | House. Repairs, Improvements, and Furniture, . . . 106 |
| Reform School for Boys, . . . 169 | Watchmen and Firemen, . . 107 |
| Repairs, Improvements and Furniture, State IIouse, $\qquad$ 69, | Fuel and light, . . . 107 |
| Replacement of Flags, . . . 154 | State Library, . . . 127 |
| Representatives' Pay-Roll, . . 72-82 | ssistant-Librarian, . . . 128 |
| Resources, in detail, . . . 22 |  |
| and Liabilities of the Commonwealth, $\qquad$ | State Paupers, not in Almshouses, 138, 130 <br> State Police, . . . . . 165-169 |
| tion, . . . . . 69 | State Prison, expenses, . . . 160 |
| -id Allotments, . . . 218 | State Reform School for Boys, expenses, 169 |
| belongingto 1894"nnd 1865, . 42 | State Scholarships, support of, . . 203 |
| 20 | State Scrip, . . . . . 110 |
|  | State Tax for 1865, - . . 60 |
|  | Stationery, Senate, - . . 90 |
|  | \% 4 - |
| Esatd Boundary, .. . .. *". 122 | P:. : . Hegiglature, ordered by Sergeant- |
| Berk Fund, Securities, - 2013 |  |
|  | Statue of LLorac̉e.AIannģan . . 113 |
|  | Street Railway Commissioners, . . 113 |
| Safety Fund Dank, . . . . 220 | Superior 'Court, Judyes' siflaries, . . 116 |
| Sale of Yacht TVhisper, . . . 69 | Support of Stałte Sctiollarships, . . 203 |
| Savings Bank Tax, . . . 57-59 | Support of Normal'Schools, . . 201 |
| Scientific Department, . . . 124-128 | Supreme Judicial Court, Judges' sala- |
| School for Idiots, . . . . . 138 | ries, . . . . . 115 |
| School Fund for Indians, securities, . 205 | Clerk . . . . . . 115 |
| ansactions, . . . . 205 | eporter, |
| School Fund Income, . . . 190, 191 | expenses, . . . . . 116 |
| Secretary's salary, . . . . . 100 | Surgeon-General's Department, . . 148 |


[^0]:    ## 88

