
REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1866.

BOSTON:

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Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, }
January 15, 1867. }

Hon. JAMES M. STONE, *Speaker of the House of Representatives.*

SIR:—I have the honor to transmit to the legislature herewith
the Report of the Auditor of Accounts, for the year ending
December 31, 1866.

Very respectfully,
Your obedient servant,

HENRY S. BRIGGS, *Auditor.*

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, }
January 15, 1867. }

To the Honorable Senate and House of Representatives.

In compliance with the provisions of the statutes, I have the honor to present the Eighteenth Annual Report of the Auditor of Accounts, it being for the year ending December 31, 1866.

By the fifth and sixth sections of chapter 15 of the General Statutes, it is provided that "on or before the fifteenth day of January, in 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 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 the defraying of expenditures, and shall annex thereto such representations or suggestions as he may deem necessary."

The Act of the year eighteen hundred and fifty-eight, chapter 158, in sections two, four, five, six, seven, eight, nine and sixteen, not expressly repealed by the enactment of the General Statutes, and which have been understood to remain in force, makes the following provisions:—

"The annual report of the auditor shall contain a summary statement of the receipts into and payments from the treasury of the Commonwealth in each year. Said report shall also contain a detailed and

particular statement of the receipts and expenditures belonging to each year; and for the purposes of this statement the account of receipts shall include all the revenue properly accruing or provided by law during the year, whether any part thereof be unpaid at the end of the year or not: *provided*, that the amount of revenue thus unpaid shall be distinguished in the account. In like manner, the account of expenditures in the detailed statement, shall include, first, the total expense incurred during the year, for the support of all permanent departments, services and institutions; and second, all exceptional and special charges incurred for objects ordered within the year, the account being constructed in such a manner as to show the total expenditure actually incurred within the year, whether the same has been paid during the year, or whether the whole or a part thereof remain unpaid at the close of the year; *provided* that the amounts paid and unpaid shall be properly distinguished. The variations between said summary account and said detailed account shall be indicated and explained by proper notes and references."

"The auditor's report, in each year, shall show the aggregate amount of funded debt at the beginning and end of the year respectively, the balance of increase or decrease, and a statement of the cause of such balance, and in like manner shall show the aggregate amount of the temporary loan, at the beginning and end of the year, the balance of increase or decrease, and a statement of the cause of such balance. The report shall likewise state whether the ordinary expenses of the year have exceeded the income, or the contrary, and show the amount of the balance, with an explanation of the means by which any deficit may have been met, or the purposes to which any surplus may have been applied."

"It shall be the duty of the auditor to include in his report, the items of all accounts of expenditure, so far as they may be useful or interesting to the people of the Commonwealth; and in particular, so far as may be practicable, the various heads of expenditure shall be separated, so as to show the different officers or boards, under whose directions the several portions of the expenditure have been incurred; all salaries, and other general charges shall likewise be separated, so as to show the different classes of officers who received the several portions of the expenditure; and no expenditure exceeding five hundred dollars, shall be included under any indefinite head, if it be composed of separate items."

"The auditor's report shall annually contain a particular statement of the manner in which the moiety of the income of the school fund, applicable to educational purposes, has been disbursed."

"The auditor's report shall hereafter describe the new investments of any portion of the funds belonging to the Commonwealth, which may have been made during the year."

"In estimating the value of the shares of Western Railroad stock belonging to the Commonwealth, the treasurer and auditor shall not assign a separate numerical value to the rights in the loan sinking fund; and all railroad shares or other securities shall be received at their market value at the time of making the report."

This recital of the terms of the statutes may be useful to explain the statements, summary and detailed, presented in this Report, conforming mainly in their form and arrangement to the system adopted in the year succeeding the statute of eighteen hundred and fifty-eight, and which has been uniformly followed in the successive reports down to the present time.

RECEIPTS AND PAYMENTS IN 1866.

The gross amount of receipts into the treasury during the year ending December 31, 1866, was \$18,501,810.68, including the balance of \$959,373.77 on hand at the beginning of the year; and the payments therefrom during the same period, amounted to \$16,324,642.99, leaving a balance on hand January 1, 1867, amounting to \$2,177,167.69.

Of the total receipts, as above stated, the sum of \$5,437,214.39 accrued on account of ordinary revenue; and \$12,105,222.52 on account of trust and other funds, including deposit and temporary loans.

The *ordinary revenue* in the classification adopted from the usage of former years is made up mainly of the bank tax, savings banks tax, direct State tax of the year, and so much as remains unpaid of that of the preceding year, corporation and coal and mining companies tax, insurance taxes, from alien passengers, receipts from State prison, income of Union Loan Sinking Fund, premium and accrued interest on scrip issued, and interest on deposits.

Of the total payments there were disbursed on account of expenses payable from the ordinary revenue the sum of \$6,877,720.85; and on account of various funds, \$9,446,922.14.

A more particular enumeration of the sources of these receipts, and the objects for which the payments were made, is given in Statements IX., X., XI. and XII. of this Report.

It should be observed, that of the revenue as stated, \$858,243.01 is only a nominal receipt, it being that portion of the corporation tax which is collected for and refunded to the various cities and towns.

REVENUE AND EXPENSES FOR 1867.

The ordinary revenue for the year 1867 is estimated to be \$1,088,000. The sources of this revenue will be more particularly examined when the general subject of revenue is considered; and the details upon which the estimate is based will be found in Statement IV. of this Report.

The uncertain character of this estimate in the most considerable item of revenue, that from the Corporation Tax, is obvious upon a consideration of the many contingencies to which the value of stocks and the rate of taxation are subject. The income of the Union Loan Sinking Fund is not included.

Previous to the enactment of the General Statutes, the Auditor was required to submit an estimate of the expenses, distinguishing the ordinary and current from the extraordinary. Although this requirement was dropped in the revision of the statutes in 1859, and it might be inferred that this estimate was no longer expected or desired, I find that my predecessors have invariably presented the statement, and I have followed the precedent, although it must necessarily be made subject to the contingencies of the legislation of the year.

The ordinary expenses of the year, made up principally of the cost of maintaining the State government, the support of charitable and reformatory and correctional institutions, for the militia, and military departments, and State police, are estimated at \$2,360,000.

The expenses for the last year of this class have been taken as the basis of this estimate. While no increase over those of last year is contemplated, it is thought there may be a reduction to the amount of about \$60,000 in the legislative, charitable, and military departments.

The expenses denominated extraordinary or exceptional are so classified to distinguish them from those which under existing laws are perpetual; while, as to the other class, their continuance is limited to a period which, though certain to come, is not yet definitely determined.

These expenses for the current year are estimated to be \$3,998,000; which, added to the ordinary, makes, after deducting the amount of ordinary revenue, the sum of \$4,975,000 as the balance of expenses.

This sum may be reduced by so much of the cash on hand as may not be needed for appropriations for 1866 not yet called for, say \$200,000; leaving the amount to be provided for by the legislature, \$4,775,000.

The particulars of the estimated extraordinary expenses are as follows:—

State aid to disabled soldiers and sailors, . . .	\$1,220,000 00
Interest on public debt, includ. premium on gold, . . .	1,520,000 00
Payment to Sinking Funds,	288,000 00
Troy and Greenfield Railroad,	600,000 00
Charitable,	15,000 00
Military—Soldiers' Home and State Agency,	20,000 00
Printing—Census Returns and Adjutant-General's Reports,	40,000 00

PUBLIC DEBT.

The total debt of the State on the 1st of January, 1867, funded and temporary, was \$27,347,187.41. The amount funded is \$24,399,224.25.

Of this amount, it may be assumed that there is provided for by sinking funds, and by the Eastern and Norwich and Worcester Railroad Corporations, \$19,863,888.

The loans included in this class are, Western Railroad sterling bonds, Eastern Railroad bonds, Norwich and Worcester Railroad bonds, State Almshouse scrip, State House scrip, Lunatic Hospital and State Prison scrip, Five and Six per cent. scrip of 1861, Union Fund Loans, Back Bay Loan, Bounty Fund Loan, and Massachusetts War Fund Loan of 1866.

This leaves unprovided for of the funded debt, \$3,479,680, and the temporary debt, \$4,003,619.41; in all, \$7,483,299.41, except so far as a part of the cash on hand may be applied in taking up temporary loans.

The temporary debt is made up of the Three

Years' Loan,	\$1,055,656 25
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Deposit Loan,	\$1,102,232 24
7 per cent. Loan;	1,842,905 92
And a small balance of the 7.30 Loan,	2,825 00

One of the duties of the Auditor, before enumerated, is to show in his Report "the balance of increase or decrease of the funded debt, and a statement of the cause of such balance;" and so of the temporary loan.

The whole debt, as stated in the Report of the

Auditor for January 1, 1866, was	\$23,047,873 36
It was, January 1, 1867,	27,347,187 41
Showing an increase of	4,299,314 05

The funded debt in 1866 was	\$19,056,435 56
It is now	23,343,568 00
Showing an increase of	4,287,132 44

The temporary debt in 1866 was	\$3,991,437 80
It is now	4,003,619 41
Showing an increase of	12,181 61

The increase of the funded debt is thus accounted for:

Issue of Bounty Fund Loan scrip,	\$1,996,500 00
Issue of Massachusetts War Fund scrip,	2,113,000 00
Apparent increase in loan to Western and Troy and Greenfield Railroads by the difference between sterling currency reduced to federal, at \$1.84 per £, instead of \$4.44, as heretofore computed,	401,760 44
Total increase,	4,511,260 44

It has been diminished, by payment of Eastern

Railroad scrip,	\$75,000 00
Scrip of 1856,	100,000 00
Total decrease,	175,000 00

Showing the balance of increase to be	\$4,336,260 44
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This statement shows the increase to be greater by about \$50,000 than appears by a comparison of the whole amount on the 1st of January, 1866, with that on the 1st of January of the current year. I am not able to account for this difference. I have taken the statement of the issues of scrip during the year from the treasury department, and the amount of debt for 1866 from the official Report of the Auditor. It may be that the apparent difference results from a complication of accounts involved in issuing scrip in one year on account of transactions of another.

It is impracticable to give the details of the operations of the treasury department in the management of the temporary debt, naturally and necessarily fluctuating in amount from week to week. It will be seen that its aggregate does not materially differ from that of January 1, 1866, although that which then existed has for the most part been converted into permanent loans, while its place has been supplied by new obligations, somewhat different in form and conditions, made necessary by new exigencies.

It may be stated generally that new loans have been necessary to meet demands upon the treasury, because appropriations for which special provisions were intended but not made, have been met by payments from the ordinary receipts, and because the expenditures, as well ordinary as exceptional, and those authorized by special legislation, have been greatly in excess of estimates made when the State tax was assessed, while the receipts of revenue have been as far below the estimate.

From the foregoing statement of debts provided for, there should be excepted the payments for premium on gold required to pay the interest on the whole of it, except the Massachusetts War Loan, and so much of the principal of the Eastern Railroad Loan as falls due in 1867. This addition is none the less appreciable because it is exceptional, and does not appear on the face of the scrip.

• That part of the debt provided for by sinking funds, which depend wholly or in part for their increase and completion upon annual legislation and taxation, is made up of the Bounty Fund Loans and the War Fund Loan.

• The part of the funded debt for which no provision is made consists of consolidation statutes scrip, six per cent. scrip of 1856,

five and six per cent. scrip of 1861 for funding the public debt, Troy and Greenfield Railroad Loan, and Coast Defence Loan.

It is true that the treasurer's books show an account of a small sinking fund for the Troy and Greenfield Railroad debt; but it is doubtful whether, since the road has come into the possession of the State there is any provision for the continuance of this fund; and in any event it is so small, and the annual increase comparatively so insignificant, that the debt should not be excepted from the class in which it has been placed. Neither does the change from the relation of mortgagee to that of absolute owner, if this is the present relation of the State, thereby make any specific provision for this debt, however much it may add to the resources which may be generally available for the payment of its indebtedness. Of the unprovided for funded debt there falls due,—

In 1868,	\$90,000 00
1869,	1,055,656 00
1870,	260,000 00
1872,	100,000 00

None of the balance matures until 1883, when the Coast Defence Loan of \$888,000 is payable.

A more detailed statement of the public debt is presented, as likely to be "useful and interesting to the people."

The first in the order of arrangement, and in date, is the loan to the Western Railroad Corporation, which is so well understood, both in its origin, and in the ample provision made for its payment, that no further notice is necessary.

Troy and Greenfield Railroad Corporation.

Following this is the Troy and Greenfield Railroad Loan of \$1,720,680. The early history of this loan is also too well known to need further attention. Its present condition, and the relations of the State may not be so generally or so fully understood. There have been executed to the State three mortgages to secure this loan, which are held to cover the road in its present location; but here as elsewhere in the consideration of this subject, the State will be treated as the *owner* of the road. There is one view of the subject, however, in which the mortgage and other securities may be important. If the

proviso in the statute of 1862, passed subsequently to the date of the last mortgage, is still in force, the company has a right of redemption, which will continue for ten years after the road and tunnel shall have been completed and opened for use. The mortgages were given to secure the payment of the \$2,000,000 loan, which was all that had been authorized up to the date of the last mortgage; viz., March, 1862.

Of this security the committee on railways and canals in a special report on this subject say, that until the tunnel is completed, it is only valuable to the extent of the value of the materials of the superstructure.

Beside the mortgage security, there is a provision that the interest on scrip to the amount of \$200,000 issued for the purchase of the Southern Vermont Railroad, shall be paid from receipts of interest on bonds issued by that road, and from so much of the receipts from the rent of said road as may be necessary; and that the balance of said rent shall be applied to the sinking fund of the Troy and Greenfield Railroad. This it will be seen does provide for the payment of interest on \$200,000 of the Troy and Greenfield Railroad Loan, and that there is a balance of about \$1,500 per annum applicable to the sinking fund.

The commissioners on the Troy and Greenfield Railroad in their report of January 1, 1866, say, that under the contract made with connecting roads, which provides that one-fifth of the gross earnings of those roads on business which may pass through the tunnel or over any part of the Troy and Greenfield Railroad east of North Adams, shall be paid to the State so long as such payments shall be necessary to make the investment by the State yield a net income of six per cent., "it is expected that the whole of this contribution will not be needed very long;" * * "and that ultimately sufficient revenue for this purpose will be derived from the Troy and Greenfield Railroad alone."

Since this expectation was expressed it is understood that the commissioners have estimated that it will require twelve years to complete the tunnel, and that the aggregate of future cost, exclusive of interest, will be \$3,610,000. This would seem to present a prospect of a somewhat long postponement of any practical results from these contracts.

To recur to the mortgage,—it is difficult to perceive how it can be held to cover advances made after foreclosure, and which the State was under no obligation to make. The attorney-general, in an opinion given in 1862, says that for future advances additional assurances may be desirable. This was before possession was taken or authorized by the Act of 1862. About one million and a half of the \$2,200,000 authorized had been issued before the entry for possession, and the \$750,000 issued after the commissioners had control of the work, in behalf of the State, can hardly be considered as having been advanced to the corporation.

Eastern Railroad and Norwich and Worcester Railroad Bonds.

These loans are amply secured, and the interest and instalments of the principal as they become due are promptly paid by the companies. There will be, however, so long as the currency of the country is so depreciated, an annual charge upon the State, for the difference between currency and the price of gold coin, in the payment of the interest on these loans, and of so much of the principal as matures. This comes from the voluntary undertaking of the State, in 1862, to pay all its bonds and interest in gold, while it is held by the railroad companies that the condition of their obligations to save the State harmless from liability on account of its loans, is fulfilled by furnishing the funds to pay interest and principal in lawful money, (currency.) Whatever may be thought of the equity of such a claim, it does not appear to have been considered sufficiently weak as a legal position, to justify legal proceedings against the companies.

State Almshouse five per cent. scrip, \$210,000.

The laws authorizing this loan and providing for its payment by a sinking fund, are the Acts of 1852, chapter 275; 1853, chapter 352; and 1854, chapter 355. The first authorized the building of three almshouses and repairing the buildings on Rainsford Island, and provided for a loan on twenty years' scrip of \$100,000, and that \$3,000 annually should be reserved from the amount received from alien passengers to constitute a sinking fund. The Act of 1853 provided for \$60,000 to be

raised by similar issues of scrip, to make up deficiencies in former appropriations and for furnishing and equipping the buildings. The Act of 1854 provided for raising \$50,000 more upon the same terms, to make up deficiencies in the general appropriations for the several almshouses, and for the payment of debts incurred and contracts entered into for the building and furnishing them; and directed that an additional \$3,000 should be paid annually from the same source to the sinking fund. This fund, on the first day of January, 1867, amounted (par value,) to \$108,887.92, and at the present rate of increase will be sufficient, or very nearly so, to extinguish the debt.

Enlargement of State House five per cent. scrip, \$165,000.

Sixty-five thousand dollars of the above amount was issued under chapter 191, Acts, 1853, "in order to defray the expense incurred in the erection on the north side of the State house, of a fire-proof building to connect with the main edifice." By the Act of 1854, chapter 452, \$100,000 was appropriated for the same purpose and for heating apparatus, and scrip, for that amount authorized. The redemption of this scrip, together with other to be hereafter noticed, is secured by the "Debt Extinguishment Fund," established by chapter 197 of the Acts of 1857, by which it is provided that after the payment in that year of the scrip issued for subscription to stock of the Western Railroad, the residue of the securities in the Western Railroad stock sinking fund, together with the balance of the Western Railroad stock belonging to the State, and the claim upon the general government for military services, shall be set apart for the extinguishment of that part of the State scrip issued for the enlargement of the State house and State prison, and for the establishment of the State Reform School, and the Lunatic Hospitals at Taunton and Northampton, and that the income from said fund, except the dividends on the Western Railroad stocks should be added to the principal until the sum should become equal to the amount of the several parcels of scrip, the redemption of which was to be provided for. This fund, if undisturbed, will answer the purpose contemplated.

Taunton Lunatic Hospital and State Prison five per cent. scrip of 1854—\$94,000.

Chapter 430 of the Acts of 1854, simply authorizes this amount of scrip "in order to provide means for completing and furnishing the hospital at Taunton, and purchasing land in connection with the State prison at Charlestown," and it is a part of the debt which the Debt Extinguishment Fund will liquidate.

Six per cent. scrip of 1856.

This was issued for funding the unfunded debt then existing. Scrip to the amount of one thousand dollars of this loan, due in 1862, is outstanding, because it has not been presented for payment, and is supposed to be lost.

Northampton Lunatic Hospital six per cent. scrip, \$200,000.

This was issued under chapters 282 and 283 of the Acts of 1857, to defray the expense of establishing and completing a hospital for the insane in Western Massachusetts, and is also provided for by the Debt Extinguishment Fund.

Consolidation Statutes five per cent. scrip, \$150,000.

The purpose of the loan appears in the title of the Act, chapter 293, Acts 1859. There is as yet no provision for its payment.

Scrip of 1861—\$300,000.

The law authorizing the debt represented by this scrip is chapter 198 of 1861, entitled "An Act making provision for the unfunded debt of the Commonwealth and for other purposes." The scrip is made redeemable in three equal sums, in 1868, 1870, 1872. Of the whole amount \$53,000 was negotiated at five per cent.—the balance at six per cent. interest. No specific provision has been made for its payment.

Back Bay five per cent. Loan, \$220,000.

This loan was authorized by chapter 200 of Acts, 1860 and chapter 15, of 1862. The first named Act provided for \$500,000 issue of scrip, which by the subsequent Act was reduced to \$250,000. The Act of 1860 is entitled "An Act for the

more speedy filling of the lands in the Back Bay." Its payment was provided for by a sinking fund to be created by reserving "the moiety of the proceeds of sales previously applicable by law to improvements after meeting the interest on the scrip and certain other specified charges, together with all premiums that might be realized on the sale of scrip, until the fund so created was equal to the amount of scrip issued." That limit was reached some time since. I understand that the income of this fund is in the treasurer's department appropriated to the payment of interest on the scrip.

The portion of the debt now to be examined was contracted for expenses incurred in connection with the war of the rebellion, and is as follows :

Union Fund five and six per cent. Loan, 1861-2—\$3,600,000.

Three millions of this amount was authorized by chapter 216 of 1861—"An Act to provide for the maintenance of the Union and Constitution" approved May, 21, 1861. By its terms were ratified and confirmed previous contracts and payments for raising equipping and transporting troops, and the governor and council were invested with full authority to continue the expenditure, including payment of troops. The scrip was made redeemable in not less than ten nor more than thirty years, and was negotiated for various periods, ranging from ten to sixteen years—nearly half of the amount falling due in 1876. Chapter 147 of the Acts of 1862 simply increases the amount by \$600,000, which was negotiated at five per cent., and matures in 1877-8.

The payment of this debt is provided for by Acts of 1861, chapter 209, and 1862, chapter 80, creating a sinking fund. By the statute last named, all scrip, certificates of debt and money, received by the Commonwealth from the United States under the provisions of the former Act, are pledged and held as part of the sinking fund, and the principal of the same is to be applied for the redemption of the scrip; and there is to be raised by taxation in each year, commencing with 1863, a sum equal to one-tenth of the difference between the amount of scrip issued and the market value of the securities and moneys received from the United States. This fund, on the 1st of January, 1867, taking the par value of the

securities in which it is invested, was \$3,184,593.35. It is now more than sufficient to pay the debt at its maturity if it is allowed to increase by the yearly addition to it of its own income, according to what appears to be the provisions of existing laws relating to the subject. The judgment of the treasurer's department is different, and transfers the income to the general revenue, leaving the difference between the amount of the fund and that of the scrip to be provided for by taxation.

It is true there might be authority found for the course pursued, in the Act of 1862, but a subsequent Resolve, (chapter 28, section 4,) of the same year, appears to control the former by providing that in all cases for which no other provision is made by law, the income or any surplus thereof, of all funds, shall be added to the principal. A computation will show that at five per cent. compound annual interest (most of its securities are six per cents., and the interest payable semi-annually,) about \$2,328,100 would provide for the payment of this loan as it falls due; and at six per cent. only \$2,140,200 would be required. If the income continues to go into the general revenue account there will be required under existing laws, an annual tax;—\$41,950 for the current year, and gradually diminishing as the annual addition of such tax by so much lessens the difference between the amount of the scrip and the principal of the fund. The natural and simplest arrangement is, as I respectfully suggest, to retain the amount which with its annual increase would extinguish the debt at maturity, and transfer the balance, which would be about \$850,000, to some other purpose; an appropriate one being the establishment of a similar fund for some of the other war loans, where such funds do not now exist, or are inadequately provided for.

Bounty Fund five per cent. Loan, 1863—\$200,000.

The Act authorizing this loan, is chapter 91 of 1863, and provided for raising a sum not exceeding \$1,500,000. It was limited in its application to the payment of bounties and expenses of recruiting. Its sinking fund is founded on an annual tax equal to one-tenth of the amount drawn from the fund. The scrip was to run for not less than ten nor more than thirty years; and the only issue made was for twenty years. The present value of this sinking fund is only to be

ascertained by a computation, as in the accounts of the treasurer, it is merged in the fund for the Bounty Loan of 1864, which is constituted on a different basis. Under this arrangement the requirement of the law is substantially complied with by the annual payment to the last named fund of \$20,000, appropriated from the general revenue.

Bounty Fund five per cent. Loan, 1864-5-6—\$8,576,372, payable in 1894.

The original Act authorizing this loan is chapter 313 of 1864, although the expenditures were made under the Act of 1863, chapter 254—the law which provided for the payment of the \$325 and other bounties. The Act of 1865 only changed the terms of the loan so that the scrip might be expressed in sterling currency, in which the last issue was negotiated. The Act of 1863 restricted the expenditures for which the funds were to be raised to the payment of bounties; that of 1864 includes the expenses incurred under any other laws authorizing the payment of bounties, and some of these other laws contain provisions for other military expenses beside bounties. It is expressly stipulated in this Act that the interest shall be payable in gold, and that the principal at maturity shall be paid in gold. The sinking fund is constituted as follows: first, there is to be paid to it all dividends which may be received on shares of stock in the Western Railroad, and the excess of the proceeds of such sales of said stock as it may be necessary to sell for the payment of the debt, secured by the Debt Extinguishment Fund: second, the net receipts from sales of Back Bay Lands, and including the portion formerly payable to the School Fund; and third, there is to be raised by taxation an amount sufficient, together with the receipts from the two other sources, to make three per cent. of the scrip issued. There is a proviso that the tax may be omitted when the fund has reached an amount which, with its increase, will be sufficient to pay the debt at its maturity.

Another form of statement of the whole Bounty Fund Loan is as follows:—

Dollar bonds,	\$4,579,500 00
£413,300 sterling bonds issued 1865,	2,000,372 00
£412,500 “ “ “ 1866,	1,996,500 00

The amount of sinking fund, Jan. 1, 1867, was,	
par value,	\$396,493 25
The amount received during the year 1866, from	
railroad dividends,	72,171 00
From proceeds of sale of land,	67,738 57

Coast Defence five per cent. Loan, 1863-4, \$888,000.

Chapter 118 of the Acts of 1863 enacts that any portion or the whole of the sum therein appropriated, viz., not exceeding one million dollars, may be used in the purchase or manufacture of ordnance, or in the building or equipping of iron-clads or other steamers, &c., for the defence of the coast of Massachusetts. A Resolve of 1864, chapter 78, authorizes the payment of expenses incurred by cities and towns for coast defence from this fund. By sundry other Resolves of 1864-5, there have been appropriated, from the proceeds of the sale of this scrip, \$107,000 for the improvement of Plymouth and Provincetown harbors. Of this amount, \$10,000 have been actually paid. The amount which has been expended for coast defence proper is \$414,087.55. The balance not otherwise appropriated, viz., \$366,912.42, is in the treasury, subject to draft for the purposes originally designed, or for such other disposition as the legislature may determine.

No provision is made for the redemption of this scrip. The claim upon the general government for re-imbursement of these coast defence expenses is so palpably just, that the legislature might well have anticipated that the means for paying the debt would be promptly provided from that source. But, inasmuch as no steps appear to have been as yet taken in this direction, it is suggested that the proceeds of the sale of a part of the ordnance, for the purchase of which by the State the debt was contracted, which has been effected during the last year, amounting to about \$166,000, be set apart as a sinking fund for that purpose.

Massachusetts War Fund six per cent. Loan, 1866, \$2,113,000.

The Act establishing this fund, by the issue of scrip, and creating a sinking fund for its redemption, is chapter 122 of the Acts of 1865, and authorizes the issue to the amount of ten millions of dollars, payable in lawful money of the United

States, in not less than five nor more than twenty years, at an interest of not more than 6 per cent. The purpose of the loan is declared to be "providing for the unfunded debt of the Commonwealth, now existing, or that may be incurred for the payment of bounties or other expenses on account of the war, a fund additional to the Massachusetts Bounty Fund." The Sinking Fund is to be created from the same sources as in the Bounty Loan Fund, after the requirements of that fund are met, and, until that time, by an annual tax, to the extent of 5 per cent. of the amount of scrip issued. Chapter 284 of the Acts of 1865 gives the governor and council power to make the interest payable in gold.

The foregoing statement embraces the whole of what is properly denominated the Funded Debt.

The Three Years' Loan, so called, amounting, Jan. 1, 1867, to \$1,055,656.25, is authorized, by chapter 32 of the Resolves of 1866, which gives the treasurer, with the approval of the governor and council, power to borrow, from time to time, from one to three years, such sums as may be required to meet any exigency that may arise in the treasury, at a rate of interest not exceeding 6 per cent., payable semi-annually, principal and interest payable in the lawful currency of the United States.

In the consideration of the Funded Debt, it should be remembered that the statute of 1862 (Chap. 82,) provides that "the interest and principal of all scrip and bonds of the Commonwealth, which have been or may hereafter be issued, shall, when due, be paid in gold or silver coin;" and the treasurer is directed to procure coin as payments may become due. The prospective operations of the law affect all loans on scrip or bonds authorized since the passage of the Act, except in cases otherwise provided. The War Fund Loan of 1865 is expressly excepted from this provision.

The importance of this law may be to some extent appreciated in view of the fact that, during the year 1866, the payments for interest amounted to more than \$1,257,000, and the premiums on gold to nearly \$295,000, the first of which items is likely to be increased for the current year.

The remaining temporary loans are the Seven Per Cent Loan, amounting to \$1,842,905.92, and the Deposit Loan, amounting to \$1,102,332.24, beside a small balance yet outstanding of the

7.30 Loan. These loans are negotiated under the usual power given to the treasurer, by special Act or Resolve in each year, to borrow, in anticipation of the revenue, such sums as may be required for the payment of the ordinary demands upon the treasury, at a rate of interest not exceeding $7\frac{3}{10}$ per cent. per annum, and which he is required to pay as soon as money sufficient for the purpose, and not otherwise appropriated, shall be received into the treasury.

The very large amount of the temporary loan, and the fact that it has been increased during the past year, seem to demand careful consideration of the causes of the evil, and that some mode of relief should be devised.

Perhaps the principal causes of the continuance and increase are the large excess of expenditures over the estimates, which in part has been the result of legislation not anticipated when the tax was assessed, and the failure to provide for the expenses of the operations by the commissioners on the Troy and Greenfield Railroad during the last four years, by the sale of scrip, in the manner pointed out by the successive Acts making appropriations for that object.

There has been paid for this purpose from the treasury, exclusive of the amount realized by the sale of scrip, and of interest, under the appropriations of 1865 and 1866, \$1,141,823.18.

Of the \$2,200,000 originally authorized, there remains unsold nearly \$500,000.

A reference to the statutes making provision for this work will show that it was contemplated by the legislature to raise the means by loans which should be funded, though it must be confessed that the phraseology is somewhat peculiar and obscure. By the Act of 1863, chapter 214, the governor is authorized to draw his warrant on the treasurer for such sums as may be required from time to time; and there is appropriated the unexpended balance of the \$2,000,000 authorized by the Act of 1854. Further on, "the treasurer is authorized, upon the warrant of the governor, drawn, as aforesaid, to issue scrip or certificates of debt to the amount of said appropriation." The Acts of 1865 and 1866 provide that the amount of the appropriations respectively made in those Acts are "to be raised in the manner provided in said chapter" (Chapter 214 of 1863,)

with this additional provision in a subsequent Act, (Chapter 301, of 1866,) authorizing the treasurer to borrow the amount of the appropriation in anticipation of raising the same in the manner prescribed in the Act making the appropriation. It has been suggested that the reason for not issuing the scrip authorized, has been, that its sale could not be negotiated on satisfactory terms for so long a period to run as that prescribed by law, viz., not less than thirty years.

If this restriction is in the way of negotiating the loan, its removal by the legislature is recommended. The only other resort to prevent the still further accumulation of the temporary loan, that is apparent, is direct taxation, the propriety of which is submitted to the legislature; with the single suggestion, that, at all events, the amount necessary to pay accruing interest on bonds or other loans, already outstanding, should be raised in some other way than by new loans.

RESOURCES.

A view of the resources of the State appropriately follows that of its liabilities.

It has been customary in reports from this department to distinguish these as Real Estate unproductive, Bonds and Mortgages of Railroad Corporations, Railroad Stock, School and other Funds, and Claims against the General Government.

It is difficult to perceive the reason for enumerating among the resources, that property which will never be resorted to, no matter what the exigency, for the payment of debts. It may safely be assumed that the people of the State would bear any burden of taxation rather than sell the State house, lunatic hospitals, State prison, and arsenals, or almshouses; and the presumption is that the existing public institutions, as a class, will continue, indefinitely, to be objects of fostering care, involving additional expenses, rather than sources, of revenue, or the means of defraying other expenses. The propriety of displaying these factitious and delusive valuations, if only to relieve the unsightly balantes of indebtedness which a practical statement of the actual resources must show, is questionable.

It is more satisfactory to look for the true available resources of the State in the disposition as well as the ability of the people to tax themselves to the full extent of their obligations, instead

of making valuations of a class of property, which could only be resorted to in the last extremity of insolvency.

With these observations, the "statements" are presented, in conformity with the long established practice.

A valuation of the unproductive property was made in 1862, in pursuance of the provisions of a Resolve of that year, (Chapter 87,) which valuation, as returned, included only the real estate. It appears proper that the personal property as well should appear.

This unproductive property is described in Statement V. Its valuation is substantially that of 1862, except so far as it has been changed by adding thereto the amount expended under appropriations for the purchase of real estate and for buildings. The increase for four years, under this plan of statement, is the difference between \$3,319,473.41, in 1866, and \$3,153,570.80, in 1862; viz., \$165,902.59. This rate of valuation is adhered to, and the table retained as a matter of form, to prevent differences between the accounts of the Treasury department and this; but, under the actual valuation of the last year, so far as there has been any return, a large increase over the amount stated in the table is shown. Returns have been made from the three almshouses, Rainsford Island, State Reform and Industrial Schools, and Taunton and Worcester Lunatic Hospitals, and these show a net increase of value over that stated in the table, of \$102,369.45.

Beside this, there is returned, as the property of the State, in these nine institutions, chattel or personal estate valued at \$411,788.79.

This result, derived from the reports of only a part of the public institutions, suggests the propriety of requiring by law that all should be required to return similar inventories and valuations.

It would seem that henceforth the Troy and Greenfield Railroad should have a place in a statement of the property of the Commonwealth, and should be dropped from the list of bonds and mortgages. Precisely what place it will occupy among the *resources* of the State, is not so plain at the present time. If, as stated by His Excellency the governor, in his annual message, the title of the State to the road is now absolute, it clearly should be classed as property in possession; and even if the interest is only that of mortgagee in possession

for condition broken, the legal title still being in the State, such a classification is not improper.

In my opinion, the claim on the general government should be stricken from the statement of Productive Property or Available Resources, so uncertain is the amount to be realized, whatever may be the prospect of the ultimate acknowledgment of the claim and of some substantial results.

As it now stands, the presumption would seem to be against its allowance at the treasury department, and an appeal to Congress will be necessary. The past experience of the State, in such a forum, in a case scarcely less equitable than that presented by this claim, is not encouraging. The answers to the objections made by the treasury officers, though conclusive, contain little more than a statement of the facts and circumstances, the knowledge of which was in the possession of the government when the account was first presented.

Of the productive property in the possession of the State, that which can strictly be considered as real and available assets for reducing or extinguishing the public debt, is the Western Railroad Stock and the Back Bay Lands. Of course, the securities which the State holds, as guarantor, do not belong to this enumeration.

WESTERN RAILROAD STOCK.

The gradual but certain alienation, under the law providing for the Debt Extinguishment Fund, of the shares of Western Railroad stock, which have so long been a source of revenue, and a subject of interest to the people of the State, cannot be regarded without regret; and it may still be a question whether property so *productive* might not be retained, and the purposes for which it is to be sold met in some other way.

THE BACK BAY LANDS

Have been a productive source of supply to the treasury, and have, in former reports, been considered under a separate head. The net proceeds of sales during the year preceding the date of their report, is stated by the commissioners to be \$58,454.60. Since then there have been further sales, and the amount received into the treasury from this source, for the fiscal year, is \$135,477.14. The report states that the Commonwealth

still owns nearly a million feet of made land, and that their former estimate of value is reliable; so that, upon the basis of that estimate, and making allowance for sales since their report, there must be remaining in value at least \$1,150,000. It is presumed that not less than this amount will at some time be available for increasing the Sinking Fund of the Bounty Fund Loan, as the moiety of the proceeds given by law to the commissioners may be expected to produce by their operations an equal value in new land. Connected with the report of the commissioners, appears a fund which does not appear in the table of funds in this Report, nor in the treasurer's accounts, the purpose of which appears, by reference to the statute constituting it, viz., chapter 201, Acts of 1861, to be to make free the Milldam Avenue and the connecting roads and bridges. This fund is made up of the net receipts for tolls on the Milldam Avenue, which, in 1865, amounted to \$10,000, in 1866 to \$21,000, and were deposited with the treasurer of the Commonwealth for the purposes specified by the Act aforesaid.

Passing from this class of material resources, those which exist in the various systems of imposts and taxes may be considered; although the limits of this Report will admit of only a glance at them.

THE CORPORATION TAX

Has already been referred to. The basis of the estimate for the current year is the amount yielded during the last, but is liable to be reduced by a general depreciation in the value of stocks, and the decline in the rates of local taxation. The fact that under the provisions of the law on this subject, as perfected by the Act of 1865, there is any balance from this source left in the treasury of the State, after making the allowance to the cities and towns, is in itself a sufficient vindication of the principle and justice of this law.

SAVINGS BANK TAX.

The income derived from this source for 1866 was about \$312,000, being one-half of one per cent. assessed by the treasurer of the Commonwealth, as follows: one-quarter of one per cent. on the average deposits for six months preceding the 1st

of May, and one-quarter for the same period preceding the 1st of November, 1866.

This statement will explain the apparent discrepancy between the returns as reported by the savings bank commissioner and the amount of deposits as indicated by the revenue.

The total deposits November 1, were \$67,732,364.31, which would, at one-half per cent., yield a revenue of \$338,661.82. This is a considerable increase over the average deposits for the six months preceding, which, as indicated by the tax, was \$64,723,768, which itself is a large increase over the average for the first six months of the year; the latter being, as ascertained in the same way, only \$60,015,564.

The amount of deposits for 1865 were something more than two and a half millions below that of the preceding year, while the amount for the last year exceeds by more than five millions that ever before reached. Beside, the *rate* of increase seems to indicate that the estimate for the current year, of \$340,000, is a very moderate one.

THE INSURANCE TAX

Yielded \$183,302.16; of which \$113,103.28 was from the one per cent. tax on premiums and assessments of the State companies, assessed semi-annually; \$64,566.92, the annual tax on foreign companies doing business in this State, and \$5,631.96, the tax on life insurance companies.

Without any light from the insurance commissioner, whose report has not yet been received, I see no reason to vary the estimate for the current year, based on these receipts.

The income of the Union Loan Sinking Fund, of about \$177,000, however applied, is an important item; and though it will gradually diminish after 1871, by the maturing of the loan which then begins, will continue to yield large annual receipts until 1876, when \$1,430,000 of the fund will be called for.

The receipts from the charitable and reformatory institutions, which, under existing laws, are required to be paid into the State treasury, though properly included in the estimates of revenue, have been so largely exceeded by expenses that they are scarcely appreciable. A noticeable exception to this condition is found in the State prison, which for the last year has given a small excess of receipts over expenditures, and, in the

opinion of the warden, will continue to be a source of some clear revenue.

The modification of the State almshouse system, by the establishment of a workhouse at one of the institutions, will probably to some extent increase the receipts from that quarter, and proportionally lighten the demands upon the treasury for expenses of this class.

MILITARY EXPENSES.

The regular expenses under the militia system of the State, as established by the Act of 1866, amounted to about \$185,552. This aggregate includes salaries and expenses of Adjutant-General's, Quartermaster General's, Pay, Ordnance and Medical Departments; payment of troops or "*militia bounties*," so called; armory rents, supplies of all kinds, military accounts, and the Council Military Contingent.

The payments properly chargeable to expenses incurred on account of the war amount to about \$1,611,886, and include amounts re-imbursed to towns and cities for aid extended to the families of soldiers and sailors; the amount chargeable to Coast Defence account; bounties paid under Act of 1863; State agency at Washington; recruitment fund; and payments to non-residents under State Aid Act of 1866; and for the Discharged Soldiers' Home.

Under this head might also properly be placed the interest on the war loans, which, with premium on gold, amounts to nearly one and a quarter million dollars.

There has been no change since the last report in the account of the claim on the general government for war expenses, except that the sum then stated as allowed, has been received and placed to the account of the Union Loan Sinking Fund; and that there is an account for 1864-5, of about \$30,000 which has been prepared during the last year, but has not yet been presented at the United States treasury department. The balance which had been there examined and remains suspended or disallowed, is the same as last year, viz.: \$987,273 74 To this should be added the amount of the Coast

Defence expenses,	414,087 55
And the new account for 1864-5,	30,326 28
Making in all,	\$1,431,687 57

The new account is composed principally of expenses for advertising, printing, recruiting and clerical services.

These accounts I found in the hands of a clerk of this department at the beginning of the year, and the labor of completing the answers has been pursued by him for a considerable part of the time since; though I am unable to state in what manner this duty was devolved upon this office.

STATE AID TO FAMILIES OF VOLUNTEERS.

The amount of payments under the Acts of 1865, made during the year amounts to \$1,416,074.04, and with the amount suspended, but which will probably, upon further investigation, be allowed, will not vary much from the estimate in the last report, viz., \$1,500,000.

The amount claimed for disbursements under the Acts of 1866, chapters 172 and 282, is \$1,208,022.14 and embraces returns from all but 17 of the 335 towns and cities. A full return will probably increase the amount by about \$28,000. Avoiding in this place any expression upon the general merits of these provisions, of opinions which might be questioned as affected by peculiar sympathies and associations, the importance of the law as measured by the amount of five successive annual payments involved in its continuing provisions, would claim special notice; even if the Auditor was not made by its terms the examiner of the accounts of disbursements under it, as well as a member, *ex officio*, of a board of appeal from the action of the municipal authorities in certain cases.

It became the duty of the Auditor to pass upon the provisions of this law as a necessary incident to that of inspecting and examining the accounts; and I have deemed it proper that the rule of construction proposed to the authorities of the cities and towns should be submitted to the legislature, that it may promptly correct such errors of judgment as may be discovered. Accordingly there is annexed a copy of a circular issued from this department, dated January 13, 1866.

STATE AID COMMISSION.

Reference has been made to the commission to hear appeals as constituted by section 5 of chapter 172. As the law gives no special instruction relating to a report of the action of the

commission, it may not be improper to notice such action in this connection.

There have been 38 days occupied in sessions, at which ten hundred and forty-five cases of appeals have been heard and determined, beside more than 260 cases of non-residents, whose applications were originally made to, and determined by, the commission. Beside these, there are now pending above 200 cases of appeals, and 50 applications of non-residents which have accumulated since the periodical pressure of the other duties of the office has precluded my attention to this service. Beside the 38 days above-mentioned, at least an equal number have been spent by the Auditor in preparing the cases for hearing, making up the decision, and report of the same, to the cities and towns.

I cannot forbear to mention in this connection the valuable and well nigh indispensable services of the Surgeon-general upon this board. His professional skill and opinions have been in constant requisition, and as uniformly relied upon in determining the questions of disability, which constituted much the larger number of the cases examined.

The examination of the accounts of disbursements in this department will necessarily occupy considerable time during the current year, as it will involve an examination of the written applications upon which the allowances have been made. It is proper to state that the returns made since the first of January have reduced the amount of disbursements materially from the estimate previously made and communicated to His Excellency the governor. There were then no data upon which to base such an estimate, and the result has shown it to have been an unreliable conjecture.

[Circular issued from Auditor's Department, June 13, 1866.]

Various questions having been raised, touching the construction of the Act of the current year, to provide State Aid for Disabled Soldiers and Sailors and their families, the following opinions are respectfully communicated for the information of the authorities of the towns and cities charged with the disbursements provided for in said Act:—

SECTION 1. *Officers.*—Although it may be understood that they are not counted or credited on the quota of any State, it being clearly the intention of the legislature to give them the benefit of the provisions applicable to enlisted men, allowance should be made to such officers

as served in Massachusetts organizations, or, being residents of this State, entered the United States service in other State organizations, between April 19, 1861, and March 18, 1862.

Disability.—Total or partial. The law clearly provides that when the soldier applies for himself, any disability existing at the time of application, and continuing, which renders it more difficult to pursue the business or occupation which he followed before entering the service, or generally impairs his ability to support himself, entitles him to the allowance; and this without reference to his pecuniary circumstances, or means of support, independent of the aid provided for in this Act. This disability must have been contracted in and traceable to the service of the United States, *to the credit of this State* (except for the short period between April 19, 1861, and March 18, 1862, specially provided for.) So, in case of death, it must have been while in, or resulting from, wounds received or disease contracted in such service.

Residence.—The application is to be made to the municipal authorities of the place where the party—soldier or relative—is residing at the time of making the application, without reference to the place where the soldier resided at the time of enlistment, or to which he was credited, except as to the notice required in Section 7.

To entitle a soldier to the benefit of the provisions of the first section of the Act, he must be a resident thereof at the time of making the application, and must have been a resident thereof at the date of the passage of the Act; viz., April 23, 1866. To entitle him to the benefit of the twelfth section, it is sufficient, so far as a residence is concerned, that he was a resident at the time of his enlistment, and had been during the month (thirty days) immediately preceding his enlistment.

If the residence of the soldier and relatives is not the same, then the aid to which they may be respectively entitled will have to be disbursed in different places.

In cases of a change of residence, other than a temporary one, the place of payment will be changed; in such cases the change should be particularly noted on the returns of the places from and to which the parties may have removed. In case of removal out of the Commonwealth, the payment will be altogether discontinued. (See 3d Section.)

Substitutes are entitled to allowance precisely as other enlisted men.

The second section of the Act provides for the relief of various persons, designated as relatives. To entitle such to the benefits of the provisions of this section, there must concur,—the facts of *residence* in the State at the date of the passage of the Act, and at the date of application; a *dependence*, or legal right to support, from the soldier under whom they claim; and *necessitous circumstances*. The dependence need not have been an actual one at the date of enlistment, nor

need the circumstances or condition of the party be that of extreme poverty or want. The question for the authorities to meet, in their sound discretion, is: Does the party really need the assistance claimed?

The provisions of the first and second sections are to be taken and applied together. A disabled soldier and those dependent upon him (if in necessitous circumstances,)—both—are entitled to aid. The rate and mode of distribution among the *relatives* must be left to the discretion of the municipal authorities, only restricted by the limitations of the law, which allows not more than \$4.00 per month to any *one*, nor more than \$8.00 *to all* the relatives. The final proviso in these two sections will serve to put the authorities on their guard against fraudulent applications of parties receiving aid from other places.

SECTION 3. The provision respecting the re-marriage of the widow will be held to refer to a marriage *after the passage of the Act*.

SECTION 4. It is recommended that the municipal authorities render all practicable aid to the beneficiaries of this Act, in the matter of filling for the applicants the blank forms provided for their use, and that the blanks may not be furnished to other parties.

SECTION 5. This section seems to provide that questions which may arise, relating to *cases* actually coming before the authorities, may be referred to the commission, and not that merely hypothetical statements are to be submitted for the opinion of the commissioners. It is important that the questions to be referred should be clearly stated in writing, and it is recommended that the reasons for the rejection of the application be endorsed thereon, and all the papers be forwarded to the commission, through the auditor.

SECTION 6. With the returns herein provided for, the application, and all the papers containing evidence of the claim, will be forwarded to this office.

SECTION 9. Three forms for application have been prepared for the use of applicants; two for residents of the State, which have been forwarded from the office to the municipal authorities; and one for non-residents. The same form is to be used for all the different classes of *relatives* provided for—with such slight modifications as will be suggested by an examination of the forms. A blank surgeon's certificate is also furnished. It is obvious that, in a large number of cases, the disability will be so apparent as to render medical certificates unnecessary. The blanks have been prepared to secure uniformity in the applications, and for the convenience of both the applicants and the authorities. It is not designed, by prescribing these forms, to make the affidavit of the applicant *conclusive* as to the statements therein made. The authorities are to be satisfied of the truth of the statements before the claim is allowed. By an Act in addition to the chapter heretofore

referred to, provision is made for the designation by the surgeon-general of some surgeon for those localities for which the municipal authorities thereof shall request such appointments, who, at a charge of not more than \$1.00, are to examine applicants, and whose certificates, "being received and acted on in good faith by cities and towns," are made "conclusive on the Commonwealth as to the fact of disability."

SECTION 10. The intent of this section appears to be to make certain entries on official rolls and records, presumptive evidence of the death of the soldier, so as to entitle his relatives to the aid extended in cases where death is positively ascertained. It is presumed that the provision of this section is not intended to exclude evidence other than that of the roll designated, tending to prove the same facts. Other *satisfactory* evidence, amounting to reasonable *proof* that the soldier was killed or died in the service, or from wounds received or disease contracted in it; or was captured, and has since been missing; or was not in fact a deserter, although his absence may not be accounted for,—may be received to supply deficiencies in the official records, or even to control or contradict them.

SECTION 11. The contingency provided for in this section, in the phrase "if necessary," is construed to mean, if there are any cases to which the provisions of the Act are applicable; that is, any valid claims for aid under this law.

The clause regulating the time of making application will be construed liberally, so as not to limit the application strictly to that particular form designated in the blanks issued from this office; although that form will be required to be filled and used before payment is made.

SECTION 12. This section extends the benefits of the Act to certain non-resident soldiers; and Section 5 of the Supplementary Act (Chap. 282 of the Acts of this year,) above referred to, provides that the provisions of Chapter 172, so far as they are applicable, shall apply to the widow, and children under fourteen years of age (now residing without this State,) of any officer, soldier, etc., provided that said soldier had been a resident of this State during the two months immediately preceding his enlistment, and provided that said widow and children are in necessitous circumstances.

Connected with the subject of military affairs, the claims of certain soldiers of the Second Massachusetts Cavalry—the California battalion—for bounty, is deserving of notice, as having been made the subject of special legislative enactment at the last session.

Resolve, chapter 88, 1866, provides that the bounty "author-

ized by the Act passed on the the 17th March, 1863, be allowed and paid to each member of Companies E, F, L, and M, of the Second Massachusetts Cavalry, entitled to the same, by virtue of said Act." Section 2 of chapter 91, Acts of 1863, referred to, gives bounties to volunteers "who may hereafter enlist and be duly mustered into said service." The pay-rolls sent to this department from the adjutant-general's office described a number of the soldiers of the companies named as having been mustered *before* the date of the passage of the Act of 1863, viz., March 17, and such were excluded from allowance in the auditor's certificate. The opinion of the attorney-general which has been quoted as authorizing the payment of all soldiers on the adjutant-general's rolls, declares "that by virtue of Resolve, chapter 88, 1866, all the members of Companies E, F, L, and M, of the Second Massachusetts Cavalry, who enlisted or re-enlisted into that regiment and were credited to the quota of Massachusetts after April 15, 1863, are entitled to the bounty authorized by that Resolve."

BANK STATEMENT.

The amount of the circulation of the seven State banks organized under the general law, for which securities were deposited with the Auditor, outstanding, is \$21,700, apportioned as follows, viz. :—

Safety Fund Bank,	\$3,714 00
Revere Bank,	5,000 00
Bank of the Metropolis,	2,636 00
Bank of the Republic,	3,150 00
Continental Bank,	1,700 00
Mount Vernon Bank,	1,500 00
Harvard Bank,	4,000 00

The securities still remaining in the custody of the State pledged for the redemption of this currency, amount to \$55,000. During the year bills to the amount of \$121,250 have been returned and destroyed, and a corresponding amount of securities surrendered.

REPRESENTATIONS AND SUGGESTIONS.

Availing myself of the permission given by the statute, some suggestions relating to matters of finance and the duties of this office are herewith submitted.

In the first place is the representation so often made by my predecessors, of the great inconvenience, and in some respects, the utter impracticability of complying with the requirement of the statute which calls for the report of the Auditor on or before the 15th of January, and at the same time prescribes that it shall contain an account of all the expenses properly belonging to the year, whether payment is made or not. Not to criticise the apparent absurdity of making a distinction between "expenditures" and payments, it is impossible for the Auditor to compel the return to his office, in season for a report at the time named, of all claims for charges properly belonging to the preceding year.

I repeat the recommendation that the Auditor be relieved from the requirement to report any receipts or expenses other than the actual receipts and payments of the year ending December 31 preceding; or that the time of submitting the report be extended to the 1st of February, and a provision be made that no claim presented after the 25th of January from charges accruing during the preceding year shall be allowed by the Auditor.

I respectfully ask attention to the increasing frequency in recent legislation of the departure from the principle which I have supposed to be the general policy of the government, to pay all its officers and employees, so far as practicable, by salaries specifically determined by law. I allude to the *public charitable institutions* only as *instances* where this variance appears. In the case of the almshouses, the salaries of the inspectors only are fixed by statute, while the provision for the compensation of another class of the officers of these institutions is left so obscure that the attorney-general, in an opinion relating to the construction of the statutes, cited the *usage* as authority for existing allowances. The fact that out of over \$23,000 paid for salaries at the three institutions during the last year, less than \$1,500, is specifically provided for by law would seem sufficiently to indicate a defect in the laws relating to the subject. The law under which such expenses are

incurred and paid, is in chapter 71 of the General Statutes, which provides that the governor may appoint superintendents "whose salary subject to the approval of the governor shall be fixed by the inspectors." And for all other salaries authority only is found in the power of the inspectors "subject to the approval of the governor" to "establish *rules and regulations* for the proper management and government of said almshouses."

If it is said that these alleged defects are among the carefully considered enactments of the General Statutes, the answer is, that the terms are substantially those of the statute of 1852, which was made before the almshouses were built and when the practical operation and the details of management were a prospective experiment. There is no more practical difficulty at the present time in defining the different classes of officers and employees required in these institutions, or in establishing for them suitable salaries by general statutes, than in the case of the State prison, where such provisions do exist; and there is as much reason for such a course in one case as in the other.

A question has been raised in connection with the almshouses, affecting the general power and duties of the Auditor—and as introducing the more general consideration of the subject, the particular point may be noticed here. It has been claimed that in the matter of accounts for charges for the support of these establishments, under section 55 of chapter 71, requiring that all such accounts shall, after they have been approved by the inspectors, be presented to the State Auditor and paid from the treasury, precludes any further inspection on the part of the Auditor, or any authority to review the action of the inspectors. The more general subject has been submitted to the legislature in a former report, viz.: the frequent change in the general provisions of the statutes (chapter 15, section 30, General Statutes,) that "no warrant shall be drawn for the payment of any account or demand except for pay-rolls of the council, senate and house of representatives, unless the same is certified by the Auditor." It has been held by a former attorney-general that the phraseology, not now of unfrequent occurrence, in the framing of laws authorizing expenditures, that "the governor shall or may draw his warrant therefor," precludes the necessity of the examination of any demand by the Auditor. This would also seem to be the

effect of the provision that certain accounts shall be approved by the governor and council, also of common occurrence; and I have not assumed the exercise of supervisory powers in such cases. As a matter of practice, the request of the governor and council has been complied with in the matter, and the usual certificate has been *pro forma* made, based upon the order in council or the approval of that authority as the "law authorizing its payment" in conformity with the direction found in section 3, chapter 15, of the General Statutes.

To this class of cases belong the accounts of expenditures by the commissioners of the Troy and Greenfield Railroad, and it is to explain, the omission of these accounts from the details of the present Report that the subject is here referred to. The vouchers for these payments are, as a matter of fact, sometimes left at this office as a depository, but are not here examined. The vouchers for the certificates drawn for the gross amounts ordered by the governor and council are official copies of the "orders in council."

THE GENERAL POWERS AND DUTIES OF THE AUDITOR.

I beg leave also to refer for the consideration of the legislature, the subject of the "general powers and duties of the Auditor;" the occasion being an opinion of the attorney-general submitted upon request of the governor and council, and thence transmitted to me, in which these general powers and duties are treated, and important conclusions announced. I have no information respecting the occasion for instituting the inquiry, or of my official notification thereof. To avoid a discussion of the subject herein, the *reasoning* by which the attorney-general reaches the result is omitted, and the *conclusion* only is stated, the object of even this statement being the information of the legislature, and to invite the legislative sanction to the opinion, if it meets their approval. The following extract presents the point for consideration. "The statute last referred to (Gen. Stat. chap. 15, sect. 3,) confers upon the Auditor power merely ministerial. He is required to scrutinize accounts and deduct overcharges. In order to satisfy himself of their correctness he is authorized to require affidavits." * * "This is the subject of other statute provisions. *No statute confers upon him the power or imposes on him the duty of judging whether an*

expenditure is authorized. The statute does, however, provide that in his certificate he shall specify the law authorizing the payment of the particular claim. This is merely directory, and the certificate, except that the account is correct, is to be made for the benefit of, and to assist the governor and council." * * "The Auditor is to scrutinize accounts and deduct overcharges. *This is his only power.* If he is satisfied that an account is correct in its items and amount, and that there are no overcharges, he should so certify. If he should find no law authorizing its payment he may so certify; *but I think that he has no right to withhold his certificate of the correctness of an account, in amount and form correct, because he is unable to certify under what law it is authorized, or that it is authorized by any law.* The duty of ascertaining this is on the governor and council, and the Auditor's certificate upon these points is merely intended to save the governor and council the trouble of an investigation in any instance."

The foregoing view is so different from my own previous understanding of the law, and in such direct opposition to the views and practice of all who have preceded me that I have ventured to await the action of the legislature before accepting it as the rule of conduct in the discharge of my official duties. For the purpose of showing that the former practice is not without the sanction of some respectable authority, I cite extracts from two official reports.

Treasurer Oliver, in his report for 1866, in treating of the Auditor's office, says: "The operative checks by the auditing department are as follows: all bills against the Commonwealth go to the Auditor. They never go to the treasurer. The Auditor examines them to see if they are correctly cast, *if the party contracting them has the authority to do so*, if the appropriation to which they belong is sufficient to meet them, and finding all correct, he so certifies to the governor and council, who, after an examination again by a sub-committee, order the drawing of a warrant for their payment." The other report referred to (Senate Doc., No. 50, Feb., 1865,) thus states the opinion of the committee: "The theory of the duty of the Auditor is, that he guards the outposts of the treasury. He stands between the treasury and all the claimants upon its funds. He is to examine and scrutinize all accounts and demands against

the State; to *decide whether they are allowed by law*; whether there is any appropriation for the same, and to what head of appropriation each is to be charged." These considerations and authorities seem in some measure to justify an opinion opposed to that of the attorney-general, however reluctantly entertained, and though expressed with the greatest diffidence.*

Another subject which appears to be deserving of notice, as an innovation and a growing evil, is the multiplication of disbursing officers, by permitting officers or contractors to draw from the treasury the gross amounts of appropriations for particular objects, and pay out the same to employees, furnishers of supplies, and sub-contractors. This system, as it multiplies sub-vouchers, and removes the real party to the claim from the accounting officers of the treasury, affords opportunities and temptations to collusion and frauds. The tendency is to favor this practice in order to relieve the treasury from the great increase of business in the disbursing department, which has occurred during the last few years. It is the true system to require, as far as practicable; parties performing services or furnishing supplies for the State, of whatever character, to be paid directly from the treasury, leaving there the undisputable evidence of the satisfaction of the claim and of the compensation of the real party in interest.

I further suggest that, if practicable, there be made some more definite description of the class of expenditures authorized under the denomination of *military accounts*. The amount of this expense has increased from \$1,396.61, in 1860, to \$9,891, in 1865; and a reference to the published details will show that the difference in the *character* of the expenditures is greater than in the *amounts* thereof. The appropriation for 1866 was \$7,000, which has been exhausted without satisfying all the claims charged to this account.

* On the same day that this Report was transmitted to the legislature, the Auditor was notified that the Governor and Council had "submitted for the decision of the Supreme Judicial Court a question as to the respective powers and duties of the Governor and Council and Auditor," and was requested to state his views on the question. Since which, I have been informed, that on the 29th of January, the opinion of the justices was transmitted to his Excellency the Governor. It has not been communicated to me, as was that of the Attorney-General; and it may, perhaps, be inferred, that the conclusions arrived at by the honorable justices, do not involve so radical a change in the duties and powers heretofore exercised, as must have resulted from conformity to the views of the learned Attorney-General.

Another suggestion is, that matters of general interest relating to finance should not be incorporated into appropriation Acts, or other special Acts and Resolves, where, practically, they are to a great extent secluded from public observation. Instances of this are the laws relating to the disposition of the income of the sinking funds, the application of the receipts from almshouses, the provision allowing the disbursements, by certain heads of departments, of the appropriations therefor, and the law regulating the authentication of claims by affidavits.

Without presuming to question the *character* of the provisions of law referred to, it is submitted that the *manner* and *place* is objectionable.

Attention is asked to the provision in section 62, chapter 14, of the General Statutes, which includes among the expenditures under the control of the "Commissioners on Repairs on the State House," the contingent expenses of the council. The *impropriety* of such a provision, when the character of this class of expenses is considered, is so obvious that it is not surprising that the provision has heretofore been ignored in practice.

The foregoing statements, exhibits and suggestions, drawn out to a greater length than desirable, are respectfully submitted, with the final observation that if subject to criticism for unnecessary minuteness of detail, the error has resulted from an attempt to follow the apparently peremptory requirements of the statute.

If it shall be thought that there has been manifested too little disposition to follow in the well marked paths of usage, but rather a tendency, officiously and presumingly, to inaugurate new practices and put forth new opinions; such censure may be mitigated, if not averted, by the assurance that such faults do not result from a want of attention to and careful study of the subjects discussed, but are rather errors of judgment, an indulgence for which may acquit him of guilt, but may not be pleaded to exempt a public officer from a summons to surrender a trust not satisfactorily discharged.

The details of the transactions of the department for the last year are arranged under the following

GENERAL STATEMENTS.

- I.—General Statement of Resources and Liabilities, January 1, 1857.
- II.—Summary Statement of Receipts and Payments in the year 1866.
- III.—Summary Statement of Revenue and Expenses belonging to the years 1865, '66.
- IV.—Estimate of the Ordinary Revenue for 1867.
- 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 1866.
- 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 1865, '66. (The particulars of 1866 given in detail statements.)
- XIV.—Statements of Expenses properly belonging to the years 1865, '66, with appropriations for 1866. (The particulars of the expenses given in detail statements.)
- XV.—Revenue for 1866 stated in detail; summarily stated under third head.
- XVI.—Expenses for 1866 given in detail; summarily stated under third head.
- XVII.—Statement of the Funds, how invested, &c., including details of transactions in relation to the same during the year 1866.
- XVIII.—Bank Statement, including transactions with Banks organized under the General Banking Law.

Respectfully submitted.

HENRY S. BRIGGS, *Auditor.*

STATEMENT I.—RESOURCES AND LIABILITIES.

STATEMENTS Nos. I., II., and III. exhibit, in a condensed form, the results of Subsequent Statements.

STATEMENT No. I.

RESOURCES AND LIABILITIES.

Statement	Resources :—		
V.	Real Estate, unproductive,	\$3,319,473	41
VI.	Bonds and Mortgages of sundry Railroads for Scrip loaned,	6,826,196	00
V. }	Railroad Stock, Massachusetts School and other Funds, productive,	11,382,627	05
VII. }	Claim against the United States Government,	976,343	04
V.			\$22,504,639 50
	Liabilities :—*		
VIII.	Scrip issued on account of the State Prison, Taunton and Northampton Lunatic Hospitals, State House, State Almshouses, Loan of 1856, and Consolidation of the Statutes,	\$820,000	00
VIII.	Scrip loaned sundry Railroad Corporations, payable by them,	6,826,196	00
VIII.	Scrip issued in 1861 for funding the Public Debt,	300,000	00
VIII.	Scrip issued for the Union Fund Loan of 1861, '62,	3,600,000	00
VIII.	Scrip issued in 1863, '64, '65, '66, for the Bounty Fund Loan,	8,576,372	00
VIII.	Scrip issued for the Back Bay Loan of 1862, '63,	220,000	00
VIII.	Scrip issued in 1863, '64, for the Coast Defence Fund,	888,000	00
VIII.	Scrip issued in 1866 for the Massachusetts War Fund,	2,113,000	00
VIII.	Three Years' Loan,	1,055,656	25
VIII.	Deposit Loan,	1,102,232	24
VIII.	Seven Per Cent Loan,	1,842,905	92
VIII.	Seven-Thirty Loan,	2,825	00
VIII.	Amount due from the Treasury, and uncalled for, December 31, 1866.	62,239	59
			\$27,409,427 00

* Funded Debt and Temporary Loans, \$27,347,187.41.

STATEMENT III.—REVENUE AND EXPENDITURES FOR 1865 AND 1866.

STATEMENT No. III.

REVENUE AND EXPENDITURES FOR 1865 AND 1866.

Summary Statement, including accounts unpaid as well as paid, accruing in or belonging to the years 1865 and 1866, as nearly as can be ascertained.

Statement	Revenue :—	1865.	1866.
XIII.	Bank Tax, and other sources,	\$2,420,701 96	\$2,287,531 39
	State Tax,	4,700,000 00	3,000,000 00
		\$7,129,701 96	\$5,287,531 39
XIV.	<i>Ordinary Expenses :—</i>		
	Legislature,	\$218,779 24	\$239,794 10
	Governor and Council,	19,881 31	19,812 15
	Secretary's Department,	23,899 61	24,844 96
	Treasurer's Department,	22,071 87	15,538 23
	Tax Commissioner's Department,	14,004 91	13,805 68
	Auditor's Department,	8,961 41	10,638 88
	Sergeant-at-Arms' Salary,	2,400 00	2,400 00
	Repairs, improvements and furniture,	7,623 56	6,215 02
	Watchmen and firemen,	4,720 00	5,520 00
	Fuel and light,	4,417 61	3,750 80
	Printing, &c.,	51,700 05	48,529 98
	Inspector of Gas Meters,	3,000 00	3,000 00
	Judiciary,	109,849 04	202,818 43
	Bank Commissioners,	8,563 05	—
	Insurance Commissioners,	9,173 16	1,717 92
	Insurance Commissioner,	—	2,579 71
	Commissioner on Savings Banks,	—	1,491 93
	Sheriffs' accounts,	617 29	780 30
	Scientific,	36,748 81	38,715 31
	Charitable,	364,524 27	383,272 55
	Military,	88,932 96	137,220 08
	Reformatory and Correctional,	216,343 19	324,430 70
	Interest,	528,051 93	407,784 45
	Total Ordinary Expenses,	\$1,804,263 27	\$1,894,661 18
XIV.	<i>Extraordinary or Exceptional Expenses :</i>		
		1865.	1866.
	Printing, &c.,	\$10,055 87	\$10,887 66
	Scientific,	24,187 80	463 12
	Charitable,	12,899 47	16,896 11
	Public Build'gs,	81,514 13	37,203 67
	Military, (War Expenses,)	5,370,816 53	1,660,218 56.
	Council Military Contingent,	9,560 87	3,597 83
	Amounts carried forward,	\$1,804,263 27	\$1,894,661 18

STATEMENT IV.—ESTIMATE OF REVENUE FOR 1867.

REVENUE AND EXPENDITURES—Concluded.

	1865.	1866.
Amounts brought forward,	\$1,804,263 27	\$1,894,661 18
	1865.	1866.
Troy & Greenfi'd Railroad,	\$668,897 44	\$678,709 78
Bounty Loan S. Fund,	26,420 00	122,320 00
Union Loan S. Fund,	116,000 00	116,000 00
Valuation Committee,	7,215 00	—
Pr'm'm on coin,	403,988 48	294,186 04
Interest,	423,754 55	762,522 27
Census, &c.,	57,846 60	3,634 00
Corporat'n Tax,	1,158,413 91	861,330 73
Disc't on Scrip,	—	72,670 40
Comm'r's River Obstructions,	1,042 76	8,640 07
Sundry Acc'ts,	16,276 78	15,025 02
	8,394,840 21	4,664,305 26
Totals,	\$10,199,103 48	\$6,558,966 44

STATEMENT No. IV.

ESTIMATE OF REVENUE FOR 1867.

Savings Bank Tax,	\$340,000 00
Corporation Tax, net receipts,	320,000 00
Coal and Mining Companies' Tax,	30,000 00
Semi-Annual Insurance Tax,	113,000 00
Annual Tax on Insurance by Foreign Companies,	65,000 00
Life Insurance Companies' Tax,	6,000 00
Courts of Insolvency Fees,	8,000 00
Gas Light Companies' Tax,	3,000 00
Alien Passengers,	20,000 00
From Cities and Towns for Support of Paupers,	6,000 00
Alien Estates,	2,000 00
Income from State Prison,	100,000 00
Income from Reform Schools,	18,000 00
Income from State Almshouses,	12,000 00
Secretary's Fees,	8,000 00
Peddlers' Licenses,	12,000 00
Interest on Deposits,	20,000 00
Miscellaneous Accounts,	5,000 00
	\$1,088,000 00

STATEMENT XI.—PAYMENTS FROM ORDINARY REVENUE FOR 1865-6.

STATEMENT No. XI.

PAYMENTS FROM ORDINARY REVENUE OF EXPENSES
BELONGING TO 1866 AND PREVIOUS YEARS.

[This Statement does not include the entire expenses of the year 1866; for these, see Statement XIV.]

<i>Legislature.</i>		
Senate, per diem,	\$24,208 00	
Senate, mileage,	414 00	
	<hr/>	\$24,622 00
House, per diem,	\$143,120 00	
House, mileage,	2,183 00	
	<hr/>	145,303 00
Clerks' salaries, Senate and House,	6,125 00	
Chaplain's salaries, Senate and House,	600 00	
Preacher of election sermon,	100 00	
Doorkeepers, messengers and pages,	10,693 00	
Printing and binding for Senate and House,	43,231 58	
Printing blanks, circulars, and Orders of the Day for Senate and House,	1,703 26	
Stationery for Senate,	972 16	
Stationery for House,	2,611 07	
Expenses of Committees,	4,524 96	
Witness fees before Committees,	107 95	
Printing, stationery, postage, and advertising, ordered by Sergeant-at-Arms for Legislature,	1,175 15	
Contingent Expenses,	1,926 41	
	<hr/>	\$243,695 54
<i>Executive Department.</i>		
Governor,	\$5,000 00	
Lieut. Governor and Council, pay and travel,	11,116 00	
Governor's Private Secretary,	1,973 33	
Messengers,	1,772 08	
Postage, Printing, &c.,	543 37	
Contingent,	649 58	
Military contingent,	5,463 89	
	<hr/>	26,518 25
<i>Secretary's Department.</i>		
Secretary,	\$2,500 00	
Secretary's first and second clerks,	3,675 00	
Secretary's extra clerks,	13,613 02	
Census clerks,	3,194 00	
Secretary's messenger,	999 99	
Secretary's incidentals,	4,171 58	
	<hr/>	28,153 59
Amount carried forward,		\$298,367 38

STATEMENT XI.—PAYMENTS FROM ORDINARY REVENUE FOR 1865-6.

PAYMENTS—Continued.

Amount brought forward,		\$298,367 38
<i>Treasurer's Department.</i>		
Treasurer,	\$3,458 32	
Treasurer's clerk,	1,983 33	
Treasurer's first and second assistant clerks,	3,383 33	
Treasurer's extra clerks,	5,713 98	
Treasurer's incidentals,	1,524 73	
	<hr/>	16,063 69
<i>Tax Commissioner's Department.</i>		
Deputy Commissioner,	\$1,983 33	
Clerks,	9,651 50	
Expenses,	1,487 56	
	<hr/>	13,122 39
<i>Auditor's Department.</i>		
Auditor,	\$2,500 00	
Auditor's first and second clerks,	3,530 37	
Auditor's extra clerks,	4,101 34	
Auditor's incidentals,	243 07	
	<hr/>	10,374 78
<i>State House Expenses.</i>		
Sergeant-at-Arms,	\$2,400 00	
Watchmen and fireman,	5,453 32	
Repairs, improvements, and furniture,	7,997 16	
Presentation Battle Flags,	355 12	
Commissioners on State House,	119 55	
Fuel and light,	4,210 64	
	<hr/>	20,535 79
<i>State Printing.</i>		
Printing General Laws,	\$5,643 74	
Printing Blue Book,	4,924 88	
Publishing General Laws,	400 00	
Term Reports,	5,103 94	
Public Documents,	32,461 22	
Publishing Bank Returns,	344 25	
Provincial Laws,	1,673 20	
Assessor's Books and Blanks,	1,796 25	
	<hr/>	52,347 48
<i>Judiciary—Supreme Court.</i>		
Judges,	\$28,470 11	
Clerk,	3,000 00	
Reporter,	300 00	
Expenses,	907 12	
	<hr/>	\$32,677 23
<i>Superior Court.</i>		
Judges,	40,480 00	
Amounts carried forward,	\$73,157 23	\$410,811 51

STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

STATEMENT No. XIV.

STATEMENT OF EXPENSES PROPERLY BELONGING TO THE YEARS 1865 AND 1866, WITH APPROPRIATIONS FOR 1866.

[Particulars of 1866 in Detailed Statement.]

		Expenses 1865.	Expenses 1866.	Appropriations 1866.
<i>Detail</i>	<i>Regular Session.</i>			
42	Senate salaries, . . .	\$21,812 00	\$24,208 00	\$24,800 00
42	Senate mileage, . . .	387 00	414 00	426 00
43	House salaries, . . .	128,064 00	142,588 00	143,238 00
43	House mileage, . . .	2,189 00	2,189 00	2,300 00
44	Clerks, Senate and House,	5,199 99	6,125 00	6,125 00
45	Chaplains " " "	600 00	600 00	600 00
46	Preacher of Elec'n Sermon,	100 00	100 00	100 00
47	Door-keepers, Messengers and Pages, . . .	9,497 00	10,693 00	11,700 00
48	Printing and binding for Senate, . . .	13,473 77	13,020 95	†43,000 00
49	Printing blanks, circulars, &c., Senate, . . .	697 71	759 90	700 00
50	Printing and binding for House, . . .	28,763 11	27,368 27	†43,000 00
51	Printing blanks, circulars, &c., House, . . .	805 55	930 58	800 00
52	Stationery for the Senate, .	919 35	1,077 56	1,000 00
53	Stationery for the House, .	2,421 47	2,568 57	2,400 00
54	Stationery and printing or- dered by Serg't-at-Arms, .	710 86	695 24	627 67
55	Legislative Contingent, .	1,532 84	1,886 41	2,280 50
56	Expenses of Legislative Committees, . . .	1,563 23	4,446 83	7,091 18
57	Witness fees before Com- mittees, . . .	42 36	122 79	800 00
		\$218,779 24	\$239,794 10	\$290,988 35
	<i>Valuation Committee.</i>			
	Pay of Members, . . .	\$6,000 00	- -	- -
	Clerk and Messengers, .	1,215 00	- -	- -
		*\$7,215 00	- -	- -

* Extraordinary.

† Joint appropriation.

STATEMENT XIV.—EXPENSES BELONGING TO 1865 AND 1866, ETC.

EXPENSES, &c.—Continued.

		Expenses 1865.	Expenses 1866.	Appropriations 1866.
<i>Detail</i>	<i>Executive Department.</i>			
58	Governor's salary, . . .	\$5,000 00	\$5,000 00	\$5,000 00
59	Lieut. Governor and Coun- cil, per diem and mileage, Governor's Private Sec'y,	10,399 00 1,573 33	9,640 00 2,000 00	14,000 00 2,000 00
60	Messengers, . . .	1,465 00	1,800 00	1,800 00
61	Postage, printing, &c., .	499 90	593 37	600 00
62	Contingent, . . .	944 08	778 78	1,000 00
63	Council, Military Contingent,	*9,560 87	*3,597 83	8,000 00
64		\$29,442 18	\$23,409 98	\$32,400 00
	<i>Secretary's Department.</i>			
65	Secretary's salary, . . .	\$2,500 00	\$2,500 00	\$2,500 00
66	1st & 2d Clerks, . . .	3,400 00	3,700 00	3,700 00
67	extra Clerks, . . .	13,200 28	13,470 74	16,800 00
68	Census Clerks, . . .	- -	*3,634 00	4,500 00
69	Messenger, . . .	1,000 00	1,000 00	1,000 00
70	Incidentals, . . .	3,799 33	4,174 22	4,037 26
		\$23,899 61	\$28,478 96	\$32,537 26
	<i>Treasurer's Department.</i>			
71	Treasurer's salary, . . .	\$3,000 00	\$3,500 00	\$3,500 00
72	Clerk, . . .	1,800 00	2,000 00	2,000 00
72	1st & 2d, Ass't Clerks, . . .	3,200 00	3,400 00	3,400 00
73	extra Clerks, . . .	9,293 31	5,548 98	5,600 00
74	Incidentals, . . .	4,778 56	1,089 25	3,022 33
		\$22,071 87	\$15,538 23	*\$17,522 33
	<i>Tax Commissioner's De- partment.</i>			
75	Deputy, . . .	\$1,617 33	\$2,000 00	\$2,000 00
	Clerk, . . .	- -	1,500 00	1,500 00
	extra Clerks, . . .	9,732 09	8,818 12	11,640 00
	Contingent, . . .	2,655 49	1,487 56	
		\$14,004 91	\$13,805 68	\$15,140 00
	<i>Auditor's Department.</i>			
76	Auditor's salary, . . .	\$2,500 00	\$2,500 00	\$2,500 00
77	1st and 2d Clerks, . . .	3,346 77	3,608 61	3,700 00
78	extra Clerks, . . .	2,750 00	4,211 34	4,800 00
79	Incidentals, . . .	364 64	318 93	400 00
		\$8,961 41	\$10,638 88	\$11,400 00

* Extraordinary.

STATEMENT XVI.

Senate Pay-Roll.

DETAILS 42.

STATEMENT No. XVI.
LEGISLATURE—REGULAR SESSION.

DETAILS No. 42.
SENATE PAY-ROLL.

[Res. 1866, Chaps. 4 and 99; Acts 1866, Chaps. 8 and 301.]

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.
1st Suffolk,	Hiram A. Stevens,	Boston,	-	-	148	\$592 00	\$592 00
2d "	Eneas Smyth,	Boston,	-	-	148	592 00	592 00
3d "	Edward S. Tobey,	Boston,	-	-	148	592 00	592 00
4th "	S. B. Stebbins,	Boston,	-	-	148	592 00	592 00
5th "	William Brigham,	Boston,	-	-	148	592 00	592 00
1st Essex,	E. R. Mudge,	Swampscott,	15	\$3 00	148	592 00	595 00
2d "	Benjamin C. Perkins,	South Danvers,	20	4 00	148	592 00	596 00
3d "	George Foster,	Andover,	25	5 00	148	592 00	597 00
4th "	Yorick G. Hurd,	Amesbury,	50	10 00	148	592 00	602 00
5th "	F. W. Choate,	Beverly,	20	4 00	148	592 00	596 00
1st Middlesex,	George O. Brastow,	Somerville,	5	1 00	148	592 00	593 00
2d "	Joseph A. Pond,	Brighton,	5	1 00	148	1,184 00	1,185 00
3d "	Alden Leland,	Holliston,	25	5 00	148	592 00	597 00
4th "	J. W. P. Abbott,	Westford,	35	7 00	148	592 00	599 00
5th "	John Hill,	Stoneham,	10	2 00	148	592 00	594 00
6th "	Tappan Wentworth,	Lowell,	30	6 00	148	592 00	598 00
Central Worcester,	Lucius W. Pond,	Worcester,	45	9 00	148	592 00	601 00
South-East "	Moses D. Southwick,	Blackstone,	40	8 00	148	592 00	600 00
South-West "	Ebenezer Davis,	Dudley,	60	12 00	148	598 00	604 00
West "	Chas. Adams, Jr.,	No. Brookfield,	70	14 00	148	592 00	606 00

North-E. Worcester,	Alvah Crocker,	Fitchburg,	55	\$11 00	148	\$592 00	\$593 00
East "	George S. Ball,	Upton,	85	7 00	148	592 00	599 00
West Hampden,	Thomas Kneil,	Westfield,	110	22 00	148	592 00	614 00
East "	Henry Alexander, Jr.,	Springfield,	100	20 00	148	592 00	612 00
Hampshire,	Levi Stockbridge,	Hadley,	180	26 00	148	592 00	618 00
Franklin,	Wm. F. Wilder,	Shelburne,	115	23 00	94	376 00	399 00
"	Roger H. Leavitt,	Charlemont,	180	26 00	88	152 00	178 00
Hamp'e & Franklin,	Daniel B. Gillett,	Enfield,	100	20 00	148	592 00	612 00
North Berkshire,	Paul A. Chadbourne,	Williamstown,	175	35 00	148	592 00	627 00
South "	Joseph Tucker,	Gt. Barrington,	175	35 00	148	592 00	627 00
North Norfolk,	Robert M. Morse, Jr.,	West Roxbury,	5	1 00	148	592 00	598 00
East "	Elisha C. Monk,	Stoughton,	20	4 00	148	592 00	596 00
West "	Charles Endicott,	Canton,	20	4 00	148	592 00	596 00
North Bristol,	Jacob Ide, Jr.,	Mansfield,	30	6 00	148	592 00	598 00
South "	Edwin L. Barney,	New Bedford,	60	12 00	148	592 00	604 00
West "	George F. Gavitt,	Dighton,	45	9 00	148	592 00	601 00
North Plymouth,	Wm. L. Reed,	Abington,	25	5 00	148	592 00	597 00
South "	Everett Robinson,	Middleboro',	35	7 00	148	592 00	599 00
Middle "	James Howard,	W. Bridgewater,	30	6 00	148	592 00	598 00
Cape,	Reuben Nickerson,	Eastham,	100	20 00	148	592 00	612 00
Island,	James Easton, 2d,	Nantucket,	120	24 00	148	592 00	616 00
			-	\$414 00	-	\$24,208 00	\$24,622 00

Senate Compensation,	\$24,208 00
Senate Mileage,	414 00
Amount carried forward.	\$24,622 00

1867.]

PUBLIC DOCUMENT—No. 6.

STATEMENT XVI.

Senate Pay-Roll.

DETAILS 42.

LEGISLATURE—REGULAR SESSION.

DETAILS No. 43.

HOUSE OF REPRESENTATIVES PAY-ROLL.

[Res. 1866, Chaps. 4 and 99; Acts 1866, Chaps. 8 and 301.]

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.
	<i>Amount brought forward,</i>						\$24,622 00
1st Suffolk, .	John W. Mahan, .	Boston, .	-	-	148	\$592 00	
	Michael D. Collins, .	Boston, .	-	-	148	592 00	
	Samuel Small, .	Boston, .	-	-	148	592 00	
2d " .	John B. Ham, .	Boston, .	-	-	148	592 00	
	Cromwell G. Rowell, .	Boston, .	-	-	148	592 00	
	Edward Riley, .	Boston, .	-	-	148	592 00	
3d " .	Bernard Cullen, .	Boston, .	-	-	148	592 00	
	Augustus O. Allen, .	Boston, .	-	-	148	592 00	
4th " .	James B. Richardson, .	Boston, .	-	-	148	592 00	
	Horace H. Coolidge, .	Boston, .	-	-	148	592 00	
5th " .	Avery Plumer, .	Boston, .	-	-	148	592 00	
	Harvey Jewell, .	Boston, .	-	-	148	592 00	
6th " .	Francis J. Baxter, .	Boston, .	-	-	148	592 00	
	Charles J. McCarthy, .	Boston, .	-	-	148	592 00	
7th " .	James J. Flynn, .	Boston, .	-	-	148	592 00	
	George A. Shaw, .	Boston, .	-	-	148	592 00	
8th " .	Eben Cutler, .	Boston, .	-	-	148	592 00	
	William Carpenter, .	Boston, .	-	-	148	592 00	
9th " .	Newell A. Thompson, .	Boston, .	-	-	148	592 00	
	Moses Kimball, .	Boston, .	-	-	148	592 00	
10th " .	Ira E. Moore, .	Boston, .	-	-	148	592 00	

11th Suffolk, .	George P. Denny, .	Boston, .	-	-	148	\$592 00	
	Charles Demond, .	Boston, .	-	-	148	592 00	
	Sumner Crosby, .	Boston, .	-	-	148	592 00	
12th " .	D. McB. Thaxter, .	Boston, .	-	-	148	592 00	
	Wm. T. Van Nostrand, .	Boston, .	-	-	148	592 00	
13th " .	Rufus Trussell, .	Chelsea, .	5	\$1 00	148	592 00	
	John Taylor, .	Chelsea, .	5	1 00	148	592 00	
			-	\$2 00	-	\$16,576 00	\$16,578 00
1st Essex, .	James W. Briggs, .	Amesbury, .	45	\$9 00	148	\$592 00	
	Charles E. Osgood, .	Salisbury, .	45	9 00	148	592 00	
2d " .	John B. Jenkins, .	Andover, .	25	5 00	148	592 00	
	John I. Baker, .	Beverly, .	20	4 00	148	592 00	
3d " .	J. W. Raymond, .	Beverly, .	20	4 00	148	592 00	
	Simeon Putnam, .	Danvers, .	20	4 00	148	592 00	
4th " .	Timothy Andrews, Jr., .	Essex, .	30	6 00	148	592 00	
5th " .	Orlando B. Tenney, .	Georgetown, .	30	6 00	148	592 00	
6th " .	James A. Cunningham, .	Gloucester, .	30	6 00	148	592 00	
7th " .	Gorham P. Low, .	Gloucester, .	30	6 00	148	592 00	
	Charles J. Noyes, .	Haverhill, .	35	7 00	148	592 00	
8th " .	David Boynton, .	Haverhill, .	35	7 00	148	592 00	
	James W. Goss, .	Ipswich, .	25	5 00	148	592 00	
9th " .	Henry Barton, .	Lawrence, .	25	5 00	148	592 00	
10th " .	Edgar J. Sherman, .	Lawrence, .	25	5 00	148	592 00	
11th " .	Rufus Kimball, .	Lynn, .	10	2 00	148	592 00	
12th " .	John F. Brown, .	Lynn, .	10	2 00	148	592 00	
13th " .	Charles W. Palfrey, .	Salem, .	15	3 00	148	592 00	
14th " .	Knott V. Martin, .	Marblehead, .	20	4 00	148	592 00	
	<i>Amounts carried forward,</i>		-	\$99 00	-	\$11,248 00	\$16,578 00 \$24,622 00

STATEMENT XVI.

House Pay-Roll.

DETAILS 43.

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AUDITOR'S REPORT.

[Jan.

1867.]

STATEMENT XVI.

House Pay-Roll.

DETAILS 43.

PUBLIC DOCUMENT—No. 6.

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HOUSE OF REPRESENTATIVES PAY-ROLL—Continued.

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	<i>Amounts brought forward,</i>		—	\$99 00	—	\$11,248 00	\$16,578 00	\$24,622 00
15th Essex, .	John W. Frederick, .	Methuen, .	25	5 00	148	592 00		
16th " .	Edwin Patch, .	Lynn, .	10	2 00	148	592 00		
17th " .	Edward H. Potter, .	Rowley, .	30	6 00	148	592 00		
18th " .	Thomas C. Goodwin, .	Newburyport, .	35	7 00	148	592 00		
19th " .	Richard S. Spofford, Jr., .	Newburyport, .	35	7 00	148	592 00		
20th " .	Henry Carter, .	Bradford, .	30	6 00	148	592 00		
21st " .	William Caldwell, .	Rockport, .	35	7 00	148	592 00		
22d " .	John H. Batchelder, .	Salem, .	15	3 00	148	592 00		
23d " .	Samuel M. Worcester, .	Salem, .	15	3 00	148	592 00		
	George B. Loring, .	Salem, .	15	3 00	148	592 00		
24th " .	James N. Merriam, .	Middleton, .	25	5 00	148	592 00		
25th " .	Caleb W. Osborn, .	South Danvers, .	20	4 00	148	592 00		
26th " .	Amos F. Breed, .	Lynn, .	10	2 00	148	592 00	19,103 00	
			—	\$159 00	—	\$18,944 00		
1st Middlesex, .	Robert B. Rogers, .	Charlestown, .	5	\$1 00	148	\$592 00		
	James M. Stone, .	Charlestown, .	5	1 00	148	1,184 00		
2d " .	Charles E. Rogers, .	Charlestown, .	5	1 00	148	592 00		
	Jeremiah S. Remick, .	Charlestown, .	5	1 00	148	592 00		
3d " .	Frederick R. Kinsley, .	Somerville, .	5	1 00	148	592 00		
4th " .	James Pierce, .	Malden, .	5	1 00	148	592 00		
5th " .	Benjamin H. Davis, .	Medford, .	5	1 00	148	592 00		
6th " .	Joseph S. Potter, .	IV. Cambridge, .	5	1 00	148	592 00		
	George P. Carter, .	Cambridge, .	5	1 00	148	592 00		
7th " .	George S. Saunders, .	Cambridge, .	5	1 00	148	592 00		
	Isaac S. Morse, .	Cambridge, .	5	1 00	148	592 00		
8th " .	Thomas Rice, Jr., .	Newton, .	10	\$2 00	148	\$592 00		
	David H. Mason, .	Newton, .	10	2 00	148	592 00		
9th " .	Emory W. Lane, .	Waltham, .	10	2 00	148	592 00		
	Jesse A. Locke, .	Watertown, .	10	2 00	148	592 00		
10th " .	George Heywood, .	Concord, .	20	4 00	148	592 00		
11th " .	George L. Sawin, .	Natick, .	20	4 00	148	592 00		
12th " .	Orrin Thomson, .	Holliston, .	25	5 00	148	592 00		
13th " .	Edwin S. Thayer, .	Hopkinton, .	30	6 00	148	592 00		
14th " .	Alexander R. Esty, .	Frammingham, .	25	5 00	148	592 00		
15th " .	Nahum Witherbee, .	Marlborough, .	30	6 00	148	592 00		
16th " .	Charles R. Damon, .	Wayland, .	20	4 00	148	592 00		
17th " .	Calvin Heald, .	Carlisle, .	20	4 00	148	592 00		
18th " .	William Winn, .	Burlington, .	15	3 00	148	592 00		
19th " .	Joseph G. Pollard, .	Woburn, .	10	2 00	148	592 00		
	Rufus Smith, .	Melrose, .	10	2 00	148	592 00		
20th " .	John Kingman, .	Stoneham, .	10	2 00	148	592 00		
21st " .	William Proctor, .	Reading, .	15	3 00	148	592 00		
22d " .	Richard Tolman, .	Tewksbury, .	20	4 00	148	592 00		
	Lorenzo D. Cogswell, .	Lowell, .	25	5 00	135	540 00		
23d " .	Sullivan L. Ward, .	Lowell, .	25	5 00	148	592 00		
	Foster Wilson, .	Lowell, .	25	5 00	148	592 00		
	W. T. McNeill, .	Lowell, .	25	5 00	24	96 00		
	John F. Manahan, .	Lowell, .	25	5 00	148	592 00		
24th " .	Zina E. Stone, .	Lowell, .	25	5 00	148	592 00		
	Hocum Hosford, .	Lowell, .	25	5 00	148	592 00		
25th " .	Christopher Roby, .	Chelmsford, .	30	6 00	148	592 00		
26th " .	George W. Fletcher, .	Dunstable, .	30	6 00	148	592 00		
	B. F. Taft, .	Groton, .	35	7 00	148	592 00		
27th " .	George L. Hitchcock, .	Ashby, .	55	11 00	148	592 00		
			—	\$138 00	—	\$23,724 00	\$23,862 00	
	<i>Amounts carried forward,</i>						\$50,543 00	\$24,622 00

STATEMENT XVI.

House Pay-Roll.

DETAILS 43.

STATEMENT XVI.

House Pay-Roll.

DETAILS 43.

HOUSE OF REPRESENTATIVES PAY-ROLL—Continued.

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
1st Worcester,	<i>Amounts brought forward,</i>						\$53,543 00	\$24,622 00
2d "	Giles H. Whitney,	Winchendon,	70	\$14 00	148	\$592 00		
3d "	William W. Clement,	Royalston,	75	15 00	148	592 00		
4th "	Jason Goulding,	Phillipston,	75	15 00	148	592 00		
5th "	William Smith,	Templeton,	70	14 00	148	592 00		
	A. A. Bent,	Gardner,	65	13 00	148	592 00		
6th "	John H. Lockey,	Leominster,	45	9 00	148	592 00		
	Reuben W. Snow,	Lunenburg,	40	8 00	148	592 00		
	Henry A. Willis,	Fitchburg,	50	10 00	148	592 00		
7th "	Abel W. Longley,	Berlin,	45	9 00	148	592 00		
8th "	Charles M. Bowers,	Clinton,	45	9 00	148	592 00		
9th "	Alonzo Davies,	Rutland,	55	11 00	148	592 00		
10th "	Samuel S. Dennis,	Hardwick,	80	16 00	148	592 00		
11th "	Nathan Richardson,	Warren,	75	15 00	148	592 00		
12th "	Josiah F. Hebard,	No. Brookfield,	65	13 00	148	592 00		
13th "	Josephus Woodcock,	Leicester,	50	10 00	148	592 00		
14th "	Theron E. Hall,	Holden,	50	10 00	148	592 00		
15th "	Charles O. Green,	Shrewsbury,	40	8 00	148	592 00		
16th "	John A. Fayerweather,	Westborough,	30	6 00	148	592 00		
17th "	S. Davis Hall,	Grafton,	40	8 00	148	592 00		
18th "	Arba T. Wood,	Upton,	40	8 00	148	592 00		
19th "	Zibeon C. Field,	Milford,	35	7 00	148	592 00		
	Joseph Hancock,	Milford,	35	7 00	148	592 00		
20th "	Rushton D. Burr,	Uxbridge,	45	9 00	148	592 00		
21st "	Hiram Daniels,	Blackstone,	35	7 00	148	592 00		
22d "	Gardner Chase,	Douglas,	50	10 00	148	592 00		
23d "	John E. Davis,	Dudley,	60	12 00	148	592 00		

STATEMENT XVI.

House Pay-Roll.

DETAILS 42.

24th Worcester,	Albert C. Willard,	Charlton,	60	\$12 00	148	\$592 00		
25th "	Charles A. Angell,	Oxford,	55	11 00	148	592 00		
	Solomon D. King,	Sutton,	50	10 00	148	592 00		
26th "	T. E. St. John,	Worcester,	45	9 00	148	592 00		
27th "	George R. Peckham,	Worcester,	45	9 00	148	592 00		
28th "	Fitzroy Willard,	Worcester,	45	9 00	148	592 00		
29th "	M. J. McCafferty,	Worcester,	45	9 00	148	592 00		
30th "	P. Emory Aldrich,	Worcester,	45	9 00	148	592 00		
			-	\$351 00	-	\$20,128 00	\$20,479 00	
1st Hampshire,	Lewis J. Dudley,	Northampton,	115	\$23 00	148	\$592 00		
2d "	Edmund H. Sawyer,	Easthampton,	115	23 00	148	592 00		
3d "	Thomas Nash,	Williamsburg,	125	25 00	148	592 00		
4th "	Arnold Pease,	Middlefield,	130	26 00	148	592 00		
5th "	Andrew T. Judd,	South Hadley,	110	22 00	148	592 00		
	John Jones,	Pelham,	105	21 00	148	592 00		
6th "	William E. Lewis,	Ware,	80	16 00	148	592 00		
	Joseph Root,	Enfield,	95	19 00	148	592 00		
			-	\$175 00	-	\$4,736 00	4,911 00	
1st Hampden,	James B. Brown,	Brimfield,	90	\$18 00	148	\$592 00		
2d "	Ephraim B. Gates,	Palmer,	85	17 00	148	592 00		
3d "	John M. Merrick,	Wilbraham,	90	18 00	148	592 00		
4th "	Horace J. Chapin,	Springfield,	100	20 00	148	592 00		
5th "	Charles A. Winchester,	Springfield,	100	20 00	148	592 00		
6th "	Pliny Wood,	Springfield,	100	20 00	148	592 00		
7th "	Emerson Gaylord,	Chicopee,	105	21 00	148	592 00		
	<i>Amounts carried forward,</i>		-	\$134 00	-	\$4,144 00	\$84,933 00	\$24,622 00

STATEMENT XVII.

House Pay-Roll.

DETAILS 43.

HOUSE OF REPRESENTATIVES PAY-ROLL.—Continued.

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
7th Hampden,	<i>Amounts brought forward,</i>		—	\$134 00	—	\$4,144 00	\$84,933 00	\$24,622 00
8th "	George H. Knapp,	Chicopee,	105	21 00	148	592 00		
9th "	Justin L. Worthey,	W. Springfield,	100	20 00	148	592 00		
10th "	Edward K. Bodurtha,	Agawam,	105	21 00	148	592 00		
11th "	James R. Gladwin,	Westfield,	115	23 00	148	592 00		
	Elizur D. Moore,	Tolland,	130	26 00	148	592 00		
			—	\$245 00	—	\$7,104 00	7,349 00	
1st Franklin,	Hugh B. Miller,	Colrain,	125	\$25 00	148	\$592 00		
2d "	Josiah D. Canning,	Gill,	120	24 00	148	592 00		
3d "	Samuel P. Everett,	Rowe,	135	27 00	148	592 00		
4th "	David S. Howes,	Ashfield,	130	26 00	148	592 00		
5th "	David A. Strong,	Deerfield,	115	23 00	148	592 00		
6th "	Luther Dudley,	Leverett,	110	22 00	148	592 00		
7th "	Thomas Metcalf,	Northfield,	100	20 00	148	592 00		
	Increase S. Lincoln,	Warwick,	95	19 00	148	592 00		
			—	\$186 00	—	\$4,736 00	4,922 00	
1st Berkshire,	Noble F. Roys,	New Ashford,	160	\$32 00	148	\$592 00		
2d "	Sylvander Johnson,	Adams,	170	35 00	148	592 00		
	George Millard,	Adams,	170	34 00	148	592 00		
3d "	John C. West,	Pittsfield,	150	30 00	148	592 00		
4th "	Samuel W. Bowerman,	Pittsfield,	150	30 00	148	592 00		
5th "	Moses M. Longley,	Washington,	140	28 00	148	592 00		
	Thomas Post,	Lenox,	155	31 00	148	592 00		

STATEMENT XVI.

House Pay-Roll.

DETAILS 43.

6th Berkshire,	Marshall Wilcox,	Lea,	160	\$32 00	148	\$592 00		
7th "	M. R. Van Deusen,	Alford,	185	37 00	148	592 00		
8th "	Alanson Crittenden,	Otis,	170	34 00	148	592 00		
9th "	Ralph Little,	Sheffield,	180	36 00	148	592 00		
			—	\$359 00	—	\$6,512 00	\$6,871 00	
1st Norfolk,	Thomas L. Wakefield,	Dedham,	10	\$2 00	148	\$592 00		
2d "	William J. R. Evans,	West Roxbury,	5	1 00	148	592 00		
3d "	John W. Candler,	Brookline,	5	1 00	148	592 00		
	John Carruthers,	Roxbury,	5	1 00	148	592 00		
4th "	William Seaver,	Roxbury,	5	1 00	148	592 00		
	Solomon Thomas,	Roxbury,	5	1 00	148	592 00		
	Henry L. Pierce,	Dorchester,	5	1 00	148	592 00		
5th "	Charles B. Fox,	Dorchester,	5	1 00	71	284 00		
	James H. Upham,	Dorchester,	—	—	54	216 00		
6th "	John Quincy Adams,	Quincy,	10	2 00	148	592 00		
7th "	Asa French,	Braintree,	10	2 00	148	592 00		
8th "	Cottington Nash,	Weymouth,	10	2 00	148	592 00		
	Benjamin F. Pratt,	Weymouth,	10	2 00	148	592 00		
9th "	John Adams,	Randolph,	15	3 00	148	592 00		
10th "	Jonathan R. Gay,	Stoughton,	15	3 00	148	592 00		
11th "	John M. Merrick,	Walpole,	20	4 00	148	592 00		
	George Vose,	Milton,	15	3 00	148	592 00		
12th "	Ezra Carpenter,	Foxborough,	25	5 00	148	592 00		
13th "	Philander P. Cook,	Wrentham,	30	6 00	148	592 00		
14th "	William Fairbanks,	Bellingham,	30	6 00	148	592 00		
	George K. Daniell,	Needham,	15	3 00	148	592 00		
			—	\$50 00	—	\$11,748 00	11,798 00	
	<i>Amounts carried forward,</i>						\$115,873 00	\$24,622 00

STATEMENT XVI.

House Pay-Roll.

DETAILS 43.

HOUSE OF REPRESENTATIVES PAY-ROLL—Continued.

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
	<i>Amounts brought forward,</i>						\$115,873 00	\$24,622 00
1st Bristol, .	{ John Daggett, .	Attleborough, .	35	\$7 00	148	\$592 00		
2d " .	{ E. Ira Richards, .	Attleborough, .	35	7 00	148	592 00		
3d " .	{ Erastus M. Reed, .	Mansfield, .	30	6 00	148	592 00		
	{ Theodore Dean, .	Raynham, .	40	8 00	148	592 00		
4th " .	{ Willard Lovering, .	Taunton, .	35	7 00	148	592 00		
	{ James Brown, .	Taunton, .	35	7 00	148	592 00		
5th " .	{ Charles F. Johnson, .	Taunton, .	35	7 00	148	592 00		
6th " .	{ John Hunt, .	Seekonk, .	40	8 00	148	592 00		
	{ Ezra P. Short, .	Swansea, .	55	11 00	148	592 00		
7th " .	{ Josiah C. Blaisdell, .	Fall River, .	55	11 00	148	592 00		
	{ John B. Hathaway, .	Fall River, .	55	11 00	148	592 00		
8th " .	{ Andrew Hicks, .	Westport, .	65	13 00	148	592 00		
9th " .	{ Calvin K. Turner, 2d,	Dartmouth, .	60	12 00	148	592 00		
10th " .	{ William Bosworth, .	New Bedford, .	55	11 00	148	592 00		
	{ Ebenezer L. Foster, .	New Bedford, .	55	11 00	148	592 00		
	{ Elijah H. Chisholm, .	New Bedford, .	55	11 00	148	592 00		
11th " .	{ Isaac H. Coe, .	New Bedford, .	55	11 00	148	592 00		
	{ Joshua C. Stone, .	New Bedford, .	55	11 00	148	592 00		
12th " .	{ Charles Bryant, .	Fairhaven, .	60	12 00	148	592 00		
	{ Giles L. Leach, .	Berkley, .	50	10 00	148	592 00		
			-	\$192 00	-	\$11,840 00	12,032 00	
1st Plymouth, .	Billings Merritt, .	Scituate, .	20	\$4 00	148	\$592 00		
2d " .	DeWitt C. Bates, .	Hingham, .	20	4 00	148	592 00		

3d Plymouth, .	{ Edward Southworth, .	South Scituate, .	20	\$4 00	88	\$852 00		
	{ Samuel Tolman, Jr., .	South Scituate, .	30	6 00	51	204 00		
4th " .	{ William Harrington, .	Marshfield, .	30	6 00	148	592 00		
5th " .	{ Jabez Keep, .	Duxbury, .	40	8 00	148	592 00		
6th " .	{ Charles C. Doten, .	Plymouth, .	40	8 00	148	592 00		
	{ John Eddy, .	Plymouth, .	40	8 00	148	592 00		
7th " .	{ Timothy F. Clary, .	Wareham, .	50	10 00	148	592 00		
8th " .	{ J. F. Nickerson, .	Rochester, .	45	9 00	148	592 00		
9th " .	{ Andrew C. Wood, .	Middleborough, .	35	7 00	148	592 00		
10th " .	{ Lucius W. Lovell, .	Bridgewater, .	30	6 00	148	592 00		
11th " .	{ Jonathan White, .	N. Bridgewater, .	20	4 00	148	592 00		
	{ William Vinton, .	E. Bridgewater, .	15	3 00	148	592 00		
12th " .	{ Jonathan Arnold, Jr., .	Abington, .	20	4 00	148	592 00		
	{ Henry A. Noyes, .	Abington, .	25	5 00	148	592 00		
13th " .	{ Timothy G. Brainerd, .	Halifax, .	30	6 00	148	592 00		
			-	\$102 00	-	\$9,436 00	\$9,538 00	
1st Barnstable, .	{ Isaac K. Chipman, .	Sandwich, .	60	\$12 00	148	\$592 00		
	{ Silas Jones, .	Falmouth, .	75	15 00	148	592 00		
	{ Simcon L. Leonard, .	Barnstable, .	75	15 00	148	592 00		
	{ Edmund Flinn, .	Chatham, .	100	20 00	148	592 00		
2d " .	{ Joseph Hall, .	Dennis, .	85	17 00	148	592 00		
	{ Solomon Thacher, .	Harwich, .	90	18 00	148	592 00		
3d " .	{ Trueman Doane, .	Orleans, .	100	20 00	148	592 00		
4th " .	{ Freeman A. Smith, .	Provincetown, .	120	24 00	148	592 00		
	{ Nathaniel H. Dill, .	Wellfleet, .	100	20 00	148	592 00		
			-	\$161 00	-	\$5,328 00	5,489 00	
	<i>Amounts carried forward,</i>						\$142,932 00	\$24,622 00

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STATEMENT XVI.
House Pay-Roll.
DETAILS 43.
[Jan.

1867.]
PUBLIC DOCUMENT—No. 6.
STATEMENT XVI.
House Pay-Roll.
DETAILS 43.
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STATEMENT XVI.

House Pay-Roll.

DETAILS 43.

HOUSE OF REPRESENTATIVES PAY-ROLL—Concluded.

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.
1st Dukes,	<i>Amounts brought forward,</i> David Davis, . . .	Edgartown, . .	100	\$20 00	148	\$592 00	\$142,932 00
1st Nantucket,	{ Joseph Mitchell, 2d, Isaac H. Folger, . . }	Nantucket, . . Nantucket, . .	120 120	\$24 00 25 00	148 148	\$592 00 592 00	612 00
			-	\$49 00	-	\$1,184 00	1,233 00
						\$144,777 00	\$144,777 00
	House Compensation, . . .					\$142,588 00	
	House Mileage, . . .					2,189 00	144,777 00
	<i>Amount carried forward,</i> . . .						\$169,399 00

1867.]

STATEMENT XVI.

Legislative Officers.

DETAILS 44 TO 47.

DETAILS No. 44.

CLERKS—SENATE AND HOUSE.

[Gen. Stat., Chap. 2; Acts 1866, Chaps. 8, 298 and 299.]

<i>Amount brought forward,</i>		\$169,399 00
Stephen N. Gifford, Clerk of the Senate, . .	\$2,400 00	
Benjamin C. Dean, Assist't-Clerk of the Senate, .	575 00	
William S. Robinson, Clerk of the House, . .	2,400 00	
William A. Crafts, Assist't Clerk of the House, .	650 00	
William S. Robinson, Clerk of the House, extra services,	100 00	6,125 00

DETAILS No. 45.

CHAPLAINS—SENATE AND HOUSE.

[Res. 1866, Chap. 99; Acts 1866, Chaps. 8 and 801.]

James B. Miles,	\$300 00	
N. M. Gaylord,	300 00	600 00

DETAILS No. 46.

PREACHER OF ELECTION SERMON.

[Gen. Stat., Chap. 2; Acts 1866, Chap. 8.]

Alonzo H. Quint,	100 00
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DETAILS No. 47.

DOOR-KEEPERS, MESSENGERS AND PAGES—SENATE AND HOUSE.

[Res. 1866, Chaps. 104 and 105; Acts 1866, Chaps. 8 and 801.]

Benjamin C. Dean, Door-keeper to the Senate, to Jan. 20,	\$80 00	
O. A. Stebbins, Door-keeper to the Senate, . .	540 00	
John J. Brown, Ass't-Door-keeper,	564 00	
Stillman W. Edgell, Messenger to the Senate, .	604 00	
Hilton F. Hosmer, Page to Senate,	411 00	
William H. Fitch, Page to Senate,	381 00	
George H. Phelps, Door-keeper to the House, .	708 00	
<i>Amounts carried forward,</i>	\$3,288 00	\$176,224 00

STATEMENT XVI.

Senate Printing, &c.

DETAILS 48.

DOOR-KEEPERS, MESSENGERS, &c.—Concluded.

<i>Amounts brought forward,</i>	\$3,288 00	\$176,224 00
David C. Jones, Ass't-Door-keeper to the House,	516 00	
H. O. Read, Messenger to House,	608 00	
C. E. Horne, Messenger to House,	552 00	
Henry Cosgrove, Messenger to House,	524 00	
J. F. Porter, Postmaster,	608 00	
Samuel B. Kehew, Messenger to House,	624 00	
H. N. Stockbridge, Messenger to House,	552 00	
Charles F. Williams, Messenger to House,	136 00	
A. W. Coles, Messenger to House,	484 00	
A. E. Story, Messenger to House,	524 00	
O. F. Mitchell, Messenger to House,	496 00	
H. S. Harding, Messenger and Fireman,	552 00	
James H. Dolliver, Page to House,	411 00	
Edwin S. Lincoln, Page to House,	402 00	
William M. Wise,	48 00	
William H. Wilson,	48 00	
William F. Stoddard,	64 00	
Zachariah Cushman,	48 00	
Thomas Prince,	48 00	
D. A. Martin,	48 00	
William U. Patterson,	48 00	
Humphrey Jameson,	16 00	
James N. Tolman,	12 00	
William S. Stoddard,	12 00	
Edward Rolfe,	12 00	
William Goodhue,	12 00	
		10,693 00

DETAILS No. 48.

SENATE PRINTING AND BINDING.

[Res. 1856, Chap. 74; Acts 1866, Chap. 73 and 200.]

5,800 copies Special Message—Gov. Andrew,	\$1,914 41	
13,000 copies Valedic'y Address—Gov. Andrew,	1,120 14	
15,000 copies Address—Governor Bullock,	1,633 93	
800 copies Secretary's Report—Legal Voters,	22 44	
1,800 copies Message—On the Passage of Fish,	445 71	
800 copies Memorial—European and North American Railway Company,	85 52	
800 copies Sec'y's Report—Divorces Granted,	116 90	
800 copies Commissioners' Report—Harbors and Flats,	242 49	
1,800 copies Trustees' Report—Agricultural College,	153 92	
2,800 copies Trustees' Report—Museum Zoölogy,	189 91	
<i>Amounts carried forward,</i>	\$5,925 37	\$186,917 00

STATEMENT XVI.

Senate Printing, &c.

DETAILS 48.

SENATE PRINTING AND BINDING—Concluded.

<i>Amounts brought forward,</i>	\$5,925 37	\$186,917 00
800 copies Commissioners' Report—Apportionment of Representatives,	13 89	
800 copies Commissioners' Report—Senatorial Districts,	45 08	
800 copies Auditor's Report—Salaries paid by State Treasurer,	35 02	
800 copies Committee Report—Harbor of Gloucester,	13 98	
2,500 copies Manual to General Court,	1,842 89	
450 copies List of Committees, Diaries, &c.,	450 00	
800 copies Horse Railroad Maps,	450 00	
1,600 copies Committee Report—State Work-house,	43 14	
800 copies Committee Report—T. & G. Railroad and Hoosac Tunnel,	30 76	
800 copies Act—Certain Railroad Corporations,	28 92	
1,800 copies Committee Report—European and North American Railway Company,	152 98	
1,600 copies Committee Report—on Prisons,	45 22	
800 copies Commissioners' Report—Boston Harbor,	497 63	
800 copies Committee Report—Whipple File Manufacturing Company,	13 02	
800 copies Committee Report—State Liquor Agency,	451 33	
2,800 copies Committee Report—Taxation and Finance,	218 03	
800 copies Committee Report—Hoosac Tunnel,	103 40	
500 copies doc. Committee on Hoosac Tunnel,	83 00	
100 copies doc. Committee on Military Claims,	5 92	
12 copies Militia Bill,	70 57	
25 copies Committee Federal Relations,	3 00	
45 copies Bill for Committee on Fisheries,	4 96	
500 copies Index to Senate Documents,	50 53	
295 various other Documents, 800 copies each,	2,419 66	
Newspapers for use of Senate,	22 65	
		13,020 95
<i>Amount carried forward,</i>		\$199,937 95

STATEMENT XVI.

Senate Blanks, &c.

DETAILS 49, 50.

DETAILS No. 49.

SENATE BLANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1866, Chap. 73.]

<i>Amount brought forward,</i>		\$199,937 85 ⁺
16,650 Orders of Day,	\$543 90	
2,000 Note Headings, Engraved,	46 64	
1,000 Blank Report,	9 92	
500 Blank Order,	12 95	
1,500 Blank Apportionment of Committee,	29 85	
1,000 Blank Act, Letter Sheet,	32 77	
500 Yea and Nay List,	13 89	
600 List of Members,	14 49	
800 List of Committees,	36 59	
200 Blank Certificate of Attendance,	3 00	
100 Labels,	1 50	
50 Blank Precept for Election,	3 40	
General Statutes and Supplements,	11 00	
		759 80

DETAILS No. 50.

HOUSE PRINTING AND BINDING.

[Res. 1856, Chap. 74; Acts 1866, Chap. 73 and 209.]

10,000 copies Adjutant-General's Report,	\$16,300 00	
4,000 copies Election Sermon,	592 83	
1,800 copies Commissioners' Report—Hoosac Tunnel,	423 31	
800 copies Message—Interest of Recruitment Fund,	41 72	
800 copies Directors' Report—Washingtonian Home,	35 96	
1,300 copies Commissioners' Report—Diseases of Cattle,	18 75	
800 copies Treasurer's Report—Department Expenses,	16 80	
800 copies Attorney-General's Report,	34 67	
800 copies Memorial—Herman Haupt,	22 61	
800 copies Auditor's Report,	130 10	
800 copies Treasurer's Report—Departments' Expenses,	31 21	
800 copies Act—Appropriation Bill,	21 18	
800 copies Committee Report—Contested Elections,	22 61	
800 copies Treasurer's Report,	287 85	
<i>Amounts carried forward,</i>	\$17,979 60	\$200,697 85

1867.]

STATEMENT XVI.

House Printing, &c.

DETAILS 50.

HOUSE PRINTING AND BINDING—Continued.

<i>Amounts brought forward,</i>	\$17,979 60	\$200,697 85
800 copies Committee Report—State Arsenal, Cambridge,	88 62	
800 copies Memorial—Town of Medford,	22 61	
800 copies Commissioners' Report—Statues in United States Capitol,	28 37	
5,800 copies Commissioners' Report—Hours of Labor,	634 20	
800 copies Auditor's Report,	674 25	
1,000 copies Message—Documents for South Carolina,	132 62	
800 copies Committee Report—State Tax,	27 72	
1,600 copies Committee Reports—Concerning the Militia,	341 66	
1,600 copies Acts—City of Worcester,	91 38	
1,600 copies Committee Report—Equalization of Bounties,	44 18	
800 copies Committee Report—Refunding Bounty Advanced,	22 61	
1,600 copies Committee Report—To Incorporate Churches,	45 22	
800 copies Message—Coast Defence,	45 95	
800 copies Commissioners' Report—Hoosac Tunnel,	19 05	
800 copies Committee Report—State House,	22 61	
800 copies Committee Report—Eastern Railroad Corporation,	22 61	
800 copies Committee Report—Claim for Bounties,	42 10	
2,800 copies Committee Report—Western Railroad,	473 62	
800 copies Commissioners' Report—Soldiers' Allotments,	25 99	
1,600 copies Act—License Law,	135 60	
800 copies Committee Report—Evidence in Criminal Prosecutions,	29 55	
800 copies Treasurer's Report—Reimbursement of Bounties,	67 35	
800 copies Statements—Relation to T. & G. Railroad, &c.,	175 74	
5,000 copies Decision of the Speaker,	200 46	
800 copies Committee Report—Ward Nine, Boston,	42 82	
800 copies Committee Report—Provincetown Harbor,	22 61	
800 copies Committee Report—N. E. Female Medical College,	22 61	
<i>Amounts carried forward,</i>	\$21,481 71	\$200,697 85

STATEMENT XVI.

House Blanks, &c.

DETAILS 51.

HOUSE PRINTING AND BINDING—Concluded.

<i>Amounts brought forward,</i>	\$21,481 71	\$200,697 85
1,600 copies Act—T. & G. R. R. and Hoosac Tunnel,	71 14	
800 copies House Document 185 of 1860,	220 38	
800 copies Act—Certain Railroad Corpora'ns,	21 18	
2,400 copies Committee Report—Insurance Commissioners,	22 20	
800 copies Act—Salary Bill, &c.,	21 18	
800 copies Committee Report—European and North American Railway,	21 18	
800 copies Act—Appropriation Bill,	33 50	
1,600 copies Committee Report—Amendment of Constitution,	46 18	
800 copies Committee Report—Appro'n Bill,	21 18	
4,800 copies Committee Report—Wounded and Disabled Soldiers,	164 66	
800 copies Secretary's Report—Legal Voters,	77 51	
1,800 copies Committee Report—Equalization of Bounties,	16 30	
1,100 copies Act—Co-operative Associations,	10 89	
1,450 copies Militia Law,	565 99	
500 copies Index to House Documents,	46 53	
390 copies various other Documents, 800 each,	3,130 79	
500 copies Journal House,	1,391 12	
Allen's Reports,	4 65	

27,368 27

DETAILS No. 51.

HOUSE BLANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1860, Chap. 73.]

53,500 Orders of the Day,	\$630 23
3,000 Note Headings, Engraved,	60 00
1,000 Yea and Nay List,	143 90
1,000 Blank Act,	22 35
800 Blank Certificate of Attendance,	15 00
500 Blank Report—Resolve,	12 95
500 Blank Report—Bill,	12 95
500 Blank Report—Inexpedient,	9 95
500 Blank Order,	12 95
150 Envelopes, Directed,	2 50
300 Labels,	2 50
240 Billet Notice,	2 55
General Statutes and Marking,	2 75

930 58

Amount carried forward, \$228,996 70

STATEMENT XVI.

Stationery for Legislature.

DETAILS 52, 53.

DETAILS No. 52.

STATIONERY FOR SENATE, ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1860, Chap. 73.]

<i>Amount brought forward,</i>	\$228,996 70
Writing and Wrapping Paper,	\$236 35
Postage Stamps,	30 00
Pens, Pen-holders and Pencils,	97 57
Mucilage, Rubber, Rings and Bands,	47 20
Committee and Blank Books, Reference Files, &c.,	85 75
Ink and Inkstands, Chamois Skin, &c.,	14 50
Tape, Twine and Wax,	7 26
Note Paper and Envelopes,	170 63
Shears, Erasers, Folders, &c.,	39 40
Binding Documents,	94 00
Stationery for President's Desk,	52 85
Docket and Document Boxes,	15 00
Sundry small items,	17 40
7½ dozen Pocket Knives,	169 65

1,077 56

DETAILS No. 53.

STATIONERY FOR HOUSE, ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1860, Chaps. 73 and 299.]

Various kinds Writing and Wrapping Paper,	\$921 80
Mucilage, Rubber and Rubber Bands,	39 25
Pens, Pen-holders and Pencils,	192 55
Envelopes of all kinds,	146 00
Committee and Blank Books,	170 97
Ink and Inkstands,	33 35
Postage Stamps,	36 00
Shears, Erasers, Scissors and Folders,	23 10
Diaries, Index and Reference Files,	14 50
Tape, Wax, Rulers and File Boxes,	39 15
Stationery for Speaker's Desk,	39 35
Stationery for Speaker's Room,	39 35
Binding Documents,	93 00
Twine, Sand and Boxes, Pen Wipers, &c.,	41 25
Sundry small items,	15 20
Brushes and Combs,	24 00
24½ dozen Pocket Knives,	699 75

2,568 57

Amount carried forward, \$232,642 83

STATEMENT XVI.

Stationery, Printing, &c.

DETAILS 54, 55.

DETAILS No. 54.

STATIONERY, PRINTING, &c., ORDERED BY SERGEANT-AT-ARMS.

[Res. 1856, Chap. 74; Acts 1866, Chaps. 73 and 299.]

<i>Amount brought forward,</i>		\$232,642 38
Binding and Lettering Documents,	\$162 75	
Printing Notices, List of Members, &c.,	322 37	
Supplements Revised Statutes,	115 00	
Newspapers, Books and Dictionaries,	64 67	
Postage Stamps,	14 00	
Stationery of various kinds,	16 45	
		695 24

DETAILS No. 55:

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Gen. Stat., Chap. 15; Acts 1866, Chaps. 73, 299 and 301.]

Sundry Parties, Washing and Cleaning State House,	\$821 79	
Brushes, Brooms, Soap, Blacking, Dust-pans, &c.,	179 15	
City of Boston, Water Rates,	93 74	
House Sand,	29 85	
Labor, Sawing Wood, Clearing Snow, &c.,	93 70	
Document Sticks,	33 75	
Ice for State House,	50 70	
Paper and Cupola Books,	56 00	
Music and other Services at the Old South,	86 00	
Carriage Hire and Hotel Expenses,	37 00	
Advertising List of Petitions,	69 50	
Expenses; delivery Adjutant-General's Report,	185 80	
Sundries,	24 43	
Watering Streets, around State House,	125 00	
		1,886 41
<i>Amount carried forward,</i>		\$235,224 48

1867.]

STATEMENT XVI.

Expenses.

DETAILS 56.

DETAILS No. 56.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Gen. Stat., Chap. 15; Acts 1866, Chaps. 73, 299 and 301.]

<i>Amount brought forward,</i>		\$235,224 48
Comm's on Wounded and Disabled Soldiers—		
Hotel Expenses and Travelling Fares,	\$165 55	
Attendance,	432 00	
Letter Book and Postage,	5 00	
Clerical Services,	25 00	\$627 55
Committee on Finance—		
Advertising and Reporting,	\$205 75	
Clerical Services,	200 00	405 75
Joint Committee on Finance and Taxation—		
Hotel Expenses and Travelling Fares,	\$31 85	
Attendance,	48 00	
Paper and Printing,	22 75	
Services, Preparing and Making Report,	442 00	
Stationery and Postage,	34 28	
Clerical Services,	27 75	606 63
Committee on Troy and Greenfield Railroad and Hoosac Tunnel—		
Hotel Expenses and Travelling Fares,	\$206 87	
Advertising,	9 87	216 74
Joint Committee on Troy and Greenfield Railroad and Hoosac Tunnel—		
Hotel Expenses and Travelling Fares,	\$255 85	
Attendance,	248 00	503 85
Committee on Western Railroad—		
Reporting and Copper Plates,	\$99 00	
Advertising,	17 25	116 25
<i>Amounts carried forward,</i>		\$2,476 77
		\$235,224 48

STATEMENT XVI.

Expenses.

DETAILS 58.

EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

<i>Amounts brought forward,</i>	\$2,476 77	\$235,224 48
Committee on Salaries—		
Hotel Expenses and Travelling Fares, . \$114 90		
Advertising, 33 62		
Printing, 13 57	162 09	
Committee on State House—		
Plans and Lithographing,	967 00	
Committee on R. R. Station at Northampton—		
Attendance,	128 00	
Committee on Prisons—		
Hotel Expenses and Travelling Fares, . .	100 00	
Committee on Public Charitable Institutions—		
Hotel Expenses and Travelling Fares, . .	100 00	
Committee on Charities and Reforms—		
Hotel Expenses and Travelling Fares, . .	99 80	
Committee on Equalization of Bounties—		
Advertising and Printing,	88 35	
Committee on Elections—		
Reporting,	50 00	
Committee on Questions of Labor—		
Advertising,	40 13	
Committee on Districting State—		
Maps,	23 50	
Committee on State Liquor Agency—		
Hotel Expenses and Travelling Fares, . .	17 50	
<i>Amounts carried forward,</i>	\$4,253 14	\$235,224 48

STATEMENT XVI.

Expenses.

DETAILS 56.

EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

<i>Amounts brought forward,</i>	\$4,253 14	\$235,224 48
Committee on Education—		
Hotel Expenses and Travelling Fares, . \$11 10		
Advertising, 4 00	15 10	
Committee on Mercantile Affairs—		
Advertising,	23 00	
Committee on Horse Railroads—		
Advertising,	26 00	
Committee on License Law—		
Advertising,	26 25	
Committee on Manufactures—		
Advertising,	14 13	
Committee on Railways and Canals—		
Hotel Expenses and Travelling Fares, . .	29 00	
Committee on Cape Cod Railroad—		
Hotel Expenses and Travelling Fares, . .	9 85	
Committee on Better Enforcement of Laws—		
Advertising,	7 88	
Committee on Rate of Interest—		
Advertising,	6 75	
Committee on Claims—		
Hotel Expenses and Travelling Fares, . .	5 00	
Committee on Streets—		
Advertising,	4 50	
<i>Amounts carried forward,</i>	\$4,420 60	\$235,224 48

STATEMENT XVI.

Fees of Witnesses.

DETAILS 57.

EXPENSES OF LEGISLATIVE COMMITTEES—Concluded.

Amounts brought forward,	\$4,420 60	\$235,224 48
Committee on Connecticut and Merrimack Rivers,— Advertising,	3 00	
Committee on Sanitary Necessities— Advertising,	3 13	
Committee on Sale of Liquors— Advertising,	3 00	
Committee on Harbors and Flats— Advertising,	1 00	
Committee on Banks and Banking— Advertising,	2 00	
Committee on Governor's Address— Telegrams,	2 65	
Committee on Joint Rules and Orders— Telegrams,	80	
Postage Stamps furnished Committees,	10 65	
		4,446 88

DETAILS No. 57.

FEES OF WITNESSES BEFORE COMMITTEES.

[Gen. Stat., Chap. 157; Acts 1866, Chap. 8.]

Witnesses before Committee on State Liquor Agency,	\$39 57	
Witnesses before Committee on Elections,	60 75	
Witnesses before Committee on Manufactures,	18 22	
Witnesses before Committee on Judiciary,	5 25	
Witnesses before Committee on Military Claims,	9 00	
		122 79
Total Legislative Expenses for Regular Session, 1866,		\$239,794 10

STATEMENT XVI.

Compensation.

DETAILS 58, 59.

GOVERNOR AND COUNCIL.

DETAILS No. 58.

GOVERNOR.

[Acts 1864, Chap. 240.]

Alexander H. Bullock, from Jan. 7th, inclusive,	\$4,919 36
John A. Andrew, to Jan. 6th, inclusive,	80 64

\$5,000 00

DETAILS No. 59.

COMPENSATION AND MILEAGE OF LIEUTENANT-GOVERNOR AND COUNCIL.

[Gen. Stat., Chap. 14; Acts 1866, Chap. 73.]

Retiring Members of Council of 1865—		
Joel Hayden, 6 days and 125 miles,	\$61 00	
Francis W. Bird, 6 days and 20 miles,	22 00	
Nehemiah Boynton, 6 days and 5 miles,	19 00	
Eben S. Poor, 6 days and 20 miles,	22 00	
Hartley Williams, 6 days and 45 miles,	27 00	
Thomas Talbot, 6 days and 25 miles,	23 00	
William N. Flynt, 6 days and 90 miles,	36 00	
Joseph F. Hitchcock, 6 days and 80 miles,	34 00	
Asa Millett, 6 days and 30 miles,	24 00	
		\$268 00
William Claflin, Lieutenant-Governor—		
Regular Annual Session, 148 days,	\$1,184 00	
Travel, 10 miles,	2 00	
Extra Sessions, 43 days,	344 00	
Travel, 200 miles,	40 00	
		1,570 00
Thomas Talbot—		
Regular Annual Session, 148 days,	\$592 00	
Travel, 25 miles,	5 00	
Extra Sessions, 49 days,	196 00	
Travel, 600 miles,	120 00	
		913 00
William N. Flynt—		
Regular Annual Session, 148 days,	\$592 00	
Travel, 90 miles,	18 00	
Extra Sessions, 45 days,	180 00	
Travel, 1,710 miles,	342 00	
		1,132 00

Amounts carried forward,	\$3,883 00	\$5,000 00
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APPENDIX.

The following Analyses exhibit the details of Expenses paid in 1866 on account of 1865 and previous years, which were not rendered in season to appear in the last Annual Report of this Department.

LEGISLATURE.		
<i>Senate Printing and Binding.</i>		
Binding Documents,		\$72 50
<i>House Printing and Binding.</i>		
300 copies Journal House,		284 81
<i>Stationery for Senate, ordered by Clerk.</i>		
Paper,	\$13 50	
Envelopes,	5 85	
		19 35
<i>Stationery ordered by Sergeant-at-Arms.</i>		
Newspapers,		2 40
<i>Expenses of Legislative Committees.</i>		
Advertising,		6 25
		\$884 81
GOVERNOR AND COUNCIL.		
<i>Council Military Contingent.</i>		
Laws and Statutes,	\$3 85	
Newspapers, 1863-4,	6 00	
Newspapers,	4 50	
		\$14 35
SECRETARY'S DEPARTMENT.		
<i>Secretary's Incidentals.</i>		
Advertising,		\$12 50

TAX COMMISSIONER'S DEPARTMENT.

<i>Clerks.</i>		
J. G. Martin,	\$50 00	
R. Mitchell, Jr.,	7 33	
		\$57 33
<i>Contingent Expenses.</i>		
Sundry suits in Court,		122 99
		\$180 32

REPAIRS, IMPROVEMENTS AND FURNITURE AT STATE HOUSE.

Lumber, Hardware, &c., for Repairs,	\$75 46	
Repairs on Furnaces, Pipes, &c.,	185 98	
Blacksmithing,	24 62	
Brooms, Pails, Dusters, Soap and Blacking,	160 44	
Curtains and Fixtures,	50 18	
Carpets and putting down,	205 55	
Sundry parties, Washing and Cleaning State House,	385 48	
Keys, Locks and Repairs,	7 35	
Painting and Glazing,	198 31	
Document Sticks,	108 33	
Labor and Material for Repairs in various rooms,	108 24	
Ice,	211 43	
Plumbing and Ventilation,	21 00	
Paper,	84 00	
Cartage to and from State House,	65 00	
		\$1,891 37

FUEL AND LIGHTS FOR STATE HOUSE.

Boston Gas Company,	\$299 01	
Shades, Piping and Repairs,	97 83	
Charcoal, 126 baskets,	63 00	
		\$459 84

PRINTING.

Printing Public Documents,	\$25,879 21	
Binding Public Documents,	4,532 21	
		\$30,411 42
<i>Engraving, Printing, &c., State Scrip.</i>		
Printing and Paper,		1,849 80
		\$32,261 22

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REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

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