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# REPORT

OF THE

# AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1867.

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1868.

Commonwealth of Massachusetts.

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AUDITOR'S DEPARTMENT, BOSTON, }  
January 15, 1868. }

Hon. HARVEY JEWELL, *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, 1867.

Very respectfully,  
Your obedient servant,

HENRY S. BRIGGS, *Auditor.*

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## Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, }  
January 15th, 1868.

*To the Honorable Senate and House of Representatives.*

In compliance with the provisions of the statute, I have the honor to present the Report of the Auditor of Accounts, it being the nineteenth in the series, and exhibiting a statement of the financial condition of the Commonwealth and of the pecuniary transactions thereof during the year ending on the last day of December, 1867.

A recital of the specific directions of the statutes relating thereto may be useful to explain the statements, summary and detailed, presented in the Report.

In addition to the general provision above cited, the law of 1867, chapter 178, entitled "An Act defining the duties of the Auditor of Accounts, and establishing certain matters of finance," in sections 8, 9, 10, 11, 12, prescribes that,—

"SECT. 8. The annual report of the auditor shall contain a summary statement of the receipts into and payments from the treasury of the Commonwealth for the preceding year; also, a detailed and particular statement of the receipts and expenditures belonging to each year; said detailed statement of expenditures to include, first, the expense incurred during the year for the support of all permanent departments, services and institutions; and second, all special and exceptional charges, incurred for objects ordered within the year, the account being constructed in such manner as to show the expenditures actually incurred within the year, as far as can be ascertained, whether the same have been paid during the year, or whether the whole or part thereof remain unpaid at the close of the year.

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"SECT. 9. 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 all temporary loans 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.

"SECT. 10. It shall be the duty of the auditor to include in his report the items of all accounts of expenditures, 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 receive 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.

"SECT. 11. The auditor's report shall annually contain a particular statement of the transactions of the funds belonging to, or held in trust by the Commonwealth, including new investments of any portion of said funds, which may have been made during the preceding year, and also of the manner in which the moiety of the income of the school fund applicable to educational purposes has been disbursed.

"SECT. 12. The auditor shall also include in his report an estimate for the current year of the ordinary revenue of the Commonwealth, and of such other means as he may be able to point out for the defraying of expenditures."

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, 1868.
- II.—Summary Statement of Receipts and Payments in the year 1867.
- III.—Summary Statement of Revenue and Expenses belonging to the years 1866, '67, with an Estimate of the Ordinary Revenue for 1868.

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- IV.—Statement of the Resources of the Commonwealth in detail.
- V.—Bonds and Mortgages of railroad corporations held by the Commonwealth.
- VI.—Funds, the income of which is specifically appropriated.
- VII.—Debts and Liabilities in detail.
- VIII.—Statement of Revenue properly belonging to the years 1866, '67, and Receipts on account of Revenue in 1867. (Details of 1867 in Statement 13.)
- IX.—Receipts on account of Funds.
- X.—Payments from Ordinary Revenue.
- XI.—Payments on account of Sundry Funds.
- XII.—Statements of Expenses properly belonging to the years 1866, '67, with appropriations for 1867. (The particulars of the expenses given in detail statements.)
- XIII.—Revenue for 1867 stated in detail; summarily stated under eighth head.
- XIV.—Expenses for 1867 given in detail; summarily stated under twelfth head.
- XV.—Statement of the Funds, how invested, &c., including details of transactions in relation to the same during the year 1867.
- XVI.—Bank Statement, including transactions with Banks organized under the General Banking Law.

## RESOURCES OF THE COMMONWEALTH.

It has been the practice in the Reports from this department, to include a statement showing the appraised value of certain property held by the Commonwealth and denominated "unproductive property." This classification comprises the State house and the real estate and fixtures connected with the various reformatory and charitable institutions; the arsenal, bridges, State library and school-ships. It is not apparent for what purpose such a statement is included in a report which is designed to exhibit "a full and accurate statement of the financial condition of the Commonwealth and of the pecuniary transactions thereof," and there is objection to these estimated values of property, which in no event can be held available for the expenses of the period covered by the report in which the statement is made, being set as resources over against liabilities which are real obligations, requiring to be met by something beside figures and imaginary values. The usual course has been to make up these values from the ledger account of the

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preceding year with such additions as there may have been by expenditures for building or new purchase of real estate. The statement is omitted in this Report. There will be appended to it the results of the official appraisals of State property in those cases where such appraisal is provided for by law.

In the statement which is submitted, the Troy and Greenfield Railroad should be included, as it may be presumed to be productive property hereafter, either by sale or the income which shall be derived from its operation. In the absence of any other data for estimating its value, the amount expended on the construction account, so far as it can be ascertained, would seem to be the proper valuation.

This item is dropped from the statements showing the bonds and mortgages of various railroad corporations held by the State, the security being obviously merged in the full possession of, and absolute title to the property.

Of the other material resources, is the Western Railroad stock, which with the addition of 2,138 shares by a dividend during the year, now amounts to 8,699 shares, valued at \$1,191,763. The 6,561 shares, now in the Debt Extinguishment Fund under existing laws, must be sold in whole or in part to meet the payment of \$150,000 of the Northampton Hospital scrip which falls due during the current year. The phraseology of the Act (chap. 313, 1864,) providing for the Bounty Loan Sinking Fund, would seem to imply that when any of it was to be sold, it must all be, and the balance above what it required to meet the debt secured by the Debt Extinguishment Fund, should be added to the Bounty Loan Sinking Fund. It is difficult to perceive the reason of requiring that any more of the stock should be sold at any time than may be required to liquidate the debt for which it is appropriated, instead of transferring it to the fund to which even now its income is devoted; and I will venture again to suggest whether it is not the true interest of the State to retain all of this most valuable and productive property and provide other means for the payment of the debt now secured by it. It would appear that of the resources in possession, all excepting the cash on hand, and the Troy and Greenfield Railroad, and the 2,138 new shares of Western Railroad stock, are by existing laws set apart for the discharge of specific liabilities, and that it is only the cash and these new shares that are

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actually available for general purposes, whether in payment of debt or of current expenses.

In the accounts of the treasurer this new stock has been carried directly to the Bounty Loan Sinking Fund, under the law which appropriates all *dividends* on the old stock to that object; but the attorney-general having advised that the new stock apportioned to the School Fund should be added to the principal and not appropriated and distributed as income, on the authority of the decision of the Supreme Court in the case of *Atkins vs. Albree*, (reported in 12th Allen, p. 359,) there would seem to be no doubt as to the propriety of treating *this* portion as *property* and placing it among the available resources of the State.

There is in fact, beside, a large item of substantial and available resources in the surplus of the Union Loan Sinking Fund, which does not appear, but which should be taken into the account; although it may be assumed that it will be employed in providing means for the future payment of the funded debt rather than be availed of for current expenses or to liquidate temporary loans.

The par value of the fund January 1, 1868,	
was, . . . . .	\$3,226,543 35
There is required to meet the instalments of	
the debt secured by it at 6 per cent. interest,	
only about, . . . . .	2,268,412 00
Leaving a balance of, . . . . .	\$958,131 35

which is lost sight of except as the treasury is charged with the cash receipts of its income. It is perhaps proper that the income on this part of the fund should go into the revenue account, until the legislature make the more legitimate disposition suggested. The amount would be about \$60,000 instead of more than \$188,000 which is charged under the present system.

## LIABILITIES.

The liabilities of the Commonwealth January	
1, 1868, amounted to, . . . . .	\$26,572,560 12
On the first of January, 1867, the amount was, . . . . .	27,347,187 41

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Showing a decrease of \$774,627.29, which is substantially a reduction of the debt, as the cash on hand subject to draft was nearly the same at both of these dates.

The statute requires to be shown the balance of increase or decrease of the debt funded and temporary.

The funded debt January 1, 1868, was, . . . . .	\$24,664,440 00
" " " " 1, 1867, was, . . . . .	23,373,568 00

Showing an increase of, . . . . . \$1,320,872 00

It has been increased by addition  
to the Massachusetts War Fund

Loan, . . . . .	\$1,392,000 00	
And the Bounty Fund Loan, . . . . .	3,872 00	
		\$1,395,872 00

It has been diminished by payment of an instalment of the Eastern Railroad Loan of, . . . . . 75,000 00

Showing the balance of increase to be, as above stated, . . . . . \$1,320,872 00

On the first of January, 1867, the temporary debt was, . . . . . \$4,103,619 41

On the first of January, 1868, the temporary debt was, . . . . . 1,908,120 12

Comprised of the following loans, viz. :—

Three years loan, . . . . .	\$1,040,889 25
Seven per cent., . . . . .	440,100 00
Seven-thirty loan, . . . . .	1,000 00
Deposit loan, . . . . .	42,225 80
Temporary loan, . . . . .	383,905 07

Showing a diminution of, . . . . . \$2,095,499 29

The change has been effected as follows :—

The seven per cent. loan has been reduced, . . . . .	\$1,402,805 92
The deposit loan has been reduced, . . . . .	1,060,006 44
The seven-thirty loan has been reduced, . . . . .	1,825 00

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The three years loan has been reduced, . . . . .	\$14,767 00
And the temporary loan has been increased by, . . . . .	\$2,479,404 86 383,905 07
Showing the balance of decrease to be as above stated, . . . . .	\$2,095,499 29
Of this amount there has been converted into the funded debt by the issue of scrip authorized by existing law, . . . . .	1,395,872 00
Leaving, . . . . .	\$699,627 29
Which appears to have been paid in cash.	

In the last Annual Report there was presented a detailed account of the funded debt in which the several Acts under which it had been authorized were cited, and such provisions as had been made for its redemption stated.

The increase of the Massachusetts War Loan has already been noticed. The small increase of the Bounty Fund Loan, came by the issue of scrip to the amount before withheld to await the settlement of accounts between the treasury department and parties through whom some of the previous loans had been negotiated.

The funds for the payment of the instalment of the Eastern Railroad Loan were furnished in currency by the corporation, although the bonds were paid by the treasurer in coin.

Naturally connected with a consideration of the public debt, is that of the transactions of the funds belonging to the Commonwealth, most of which are held and managed for the extinguishment at maturity of that debt. Attention is invited to the statement of the transactions of those funds which the Auditor is required to prepare, and which will be presented in the detailed statements of the Report. A glance at these funds, the annual transactions and their investments, will show an amount of labor required at the hands of the treasurer who is the legal custodian and manager of most of them, which alone would seem sufficient to exhaust the time and power of one officer; while in fact this duty is regarded in the law as only incidental to the more general business of his department.

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In the examination of these funds it cannot fail to be observed with interest, how large a proportion of the investments is composed of the securities of the Commonwealth. These are made by express statutes a legal investment; and so long as the amount of these certificates of debt of the State are within the aggregate of the valuation of the property of its citizens, its good faith may be regarded, at least by its own citizens, as a sufficient guarantee that those funds are secure; although so large a proportion of the so-called securities are in fact only in other obligations of the same party who is the principal promissor in the debts intended to be secured. In this connection attention is asked to that construction of the law regulating the investment of these funds, which has recognized the note of an agent of the Commonwealth appointed to make certain repairs and improvements on the State house, as one of the "securities," in which any of the funds may, by the authority of the governor and council be invested.

## RECEIPTS AND PAYMENTS.

The gross amount of receipts into the treasury during the year 1867 was, including cash on hand Jan. 1, 1867, . . . . .	\$14,162,682 41
The gross amount of payments during the same period was. . . . .	11,778,786 74
leaving cash on hand, Jan. 1, 1868, . . . . .	\$2,383,895 67
The receipts during the year 1867 on account of revenue were . . . . .	\$7,557,475 06
Cash on hand on account of ordinary revenue, Jan. 1, 1867, . . . . .	1,827,091 49
Making the cash resources, . . . . .	\$9,384,566 55

This is denominated revenue, in distinction from those receipts which are the income of trust and other funds;—are specifically appropriated, and only find their way into the treasury as the channel through which they are distributed to their appropriate objects.

The amount of payments on general account or for current expenses, in distinction from those made on account of funds has been, . \$7,595,217 59

the excess of revenue over payments amounting to, . . . . . \$1,789,348 96

There is to be deducted from this the amount of receipts on the account of the Corporation Tax to be reimbursed, an explanation of which will further appear, viz.: . \$30,296 81

and the cash belonging to the Coast Defence Loan, which has heretofore been included in the general fund, amounting to, . . . . . 358,812 28

389,109 09

After taking out these items the balance will show the true amount of cash on hand, subject to draft for general purposes, to be, . . . \$1,400,239 87

A further qualification is necessary to a true understanding of the real value of this statement. It would appear by a careful examination of the details, but it may be useful to advert to it in the more general and preliminary statement. Of the gross amount of receipts as stated, no more than \$5,956,276.75 should be reckoned as real resources, available for general purposes. This amount is made up of the following items:—

State Tax, . . . . .	\$4,951,832 59
Net proceeds of Corporation Tax, . . . . .	345,824 86
Coal and Mining Companies Tax, . . . . .	30,910 04
Savings Bank Tax, . . . . .	361,889 35
Semi-Annual Insurance Tax, . . . . .	121,188 31
Annual Insurance Tax, (from foreign companies), . . . . .	80,355 82
Net proceeds from receipts from State Prison,* . . . . .	14,708 43
Secretary's fees and commissions, . . . . .	5,227 32
Hawkers' & Peddlers' Licenses, . . . . .	15,580 00

\* The difference between this amount, and \$22,340.16, as officially reported by the inspectors as the net profits for the year, may be explained by the difference in the time covered by their report and this—theirs is for the year ending Oct. 1, 1867, this for the year 1867.

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There will be found a difference of \$30,296.81 between the amounts above credited to the Corporation Tax, and of \$382.57 in the Coal and Mining Tax, from those stated in the details of receipts. The statement herein made is made up from the deputy tax commissioner's accounts and deducts from the receipts on account of the Corporation Tax, certain sums belonging to various parties, though not yet distributed. The treasurer's books make no account of these until they are actually refunded.

The difference between the amount of this class of receipts and the whole amount on account of revenue, as first stated, is, . . . . \$1,570,518 93

Of this amount \$1,338,411.99 is classed as being by law applicable only to certain specified purposes. It includes the amount of Corporation Tax refunded to cities and towns, . . . 1,122,815 82

The income of the Union Loan Sinking Fund, . . . 188,460 00

The income of Back Bay Lands Fund, . . . 20,217 92

It may be doubtful whether the last two items do not belong to the general revenue, but the provisions of law, re-enacted from year to year, prescribing that in all cases for which no other provision is made the income of all funds shall be applied to the principal, seem to require that these receipts should be so disposed of, although they are not, in fact, required to make the funds adequate to the purposes for which they were established. That these receipts would be delusive if added to the general revenue without comment, will appear when it is considered that the greater portion of the securities from which the income accrues, are Massachusetts bonds, and the transaction is only putting into the treasury what has just been taken out to pay the interest on these securities.

I have made one other classification of the receipts, which, with the two already named, make up the above whole amount—that of receipts on accounts which will go only to reduction of the expenses of certain State institutions; the amount being \$232,106.94. Of this class are the receipts of the State prison, to the amount of its expenses; from the Reform and Nautical Schools; from the various charitable institutions; from alien passengers and other receipts from the board of state charities;

from courts of insolvency; and interest on deposits. The income of the Union Loan and Back Bay Lands Funds might go to this class but for the statutes before named, applying these receipts to the principals of those funds.

On the side of *payments* there is a reduction of real expenses corresponding nearly to that of the receipts. The whole of that on account of the Corporation Tax is cancelled as well as that for the expenses of the State prison, and the cost of the support of the other State institutions is diminished, though in inconsiderable proportion to the aggregates. So, perhaps, the interest on the State debt may be considered diminished by the amount which is taken back, simultaneously with the ceremony of paying it out, on such of the bonds of the State as are in the two trust funds before mentioned; a system of financiering by which resources to pay interest on one class of its obligations are derived by the State from the interest which is received from another class of its own obligations. The transaction is altogether illusory, as it is very obvious that the interest appearing to be paid on those securities, when it returns into the treasury, is not in fact paid at all; and the effect is to apply to general expenses what is intended by the laws and represented to be applied to interest. There might be no objection to this course beyond its form, if there were no need of further accumulation of funds; but while there is yet a considerable portion of the funded debt without adequate provision for its redemption, it is worthy of consideration whether it is not better to set apart for this purpose these payments, which the law already requires to be made.

The payments from the general fund include,—

Those on account of temporary loans, . . .	\$699,627 29
Expenses of Com'rs Troy and Greenfield R. R. . . .	846,430 82
And interest on the Troy and Greenfield Loan, . . .	96,156 17

The classification of expenses into ordinary and extraordinary is designed to distinguish those which under existing laws will occur from year to year, while those of the other class either require express legislation to authorize them or are limited in their duration by the laws under which they are for the present authorized. Statement III. shows a summary, and XIV. a detailed account of both classes.

## REVENUE AND EXPENSES FOR 1868.

The estimate of the revenue for 1868, exclusive of State tax, is \$1,128,700, the particulars of which will be found in Statement III. It is based, to a considerable extent, on the receipts from these sources during previous years.

In the last Report, there was given a more particular examination of the laws providing revenue from these sources. It is not deemed necessary to repeat the statement.

Receipts from the income of the Bounty Loan and Back Bay Lands Sinking Funds are not included, for reasons already stated in another connection.

The estimate of the amount of the Savings Bank Tax is more than \$20,000 greater than the estimate of the last year, and about \$10,000 above the actual receipt from this source in 1867; and yet it may be too low at \$370,000. The receipts of the first six months of the year indicated an average deposit of \$68,970,364, and those of the last six months of \$75,785,376. If this last average should continue, there would be yielded a tax of \$378,926.88; and if the average should equal the amount of actual deposit on the first of October, as stated by His Excellency the Governor in his annual address to the legislature, the tax would be \$402,157.

In the present aspect and prospect of the business of the country, it can hardly be anticipated that this high standard can be maintained throughout the current year.

It will be seen that only the net income of the State prison is given in the table, and of course this item will be dropped from the estimate of expenses.

*Estimate of Expenses.*

The ordinary expenses of the year 1868 are estimated to be . . . . . \$1,571,100 00

And the amount is made up of the following items:—

Legislative department, . . . . .	\$238,000 00
Executive department, . . . . .	25,000 00
Judiciary department, . . . . .	213,600 00
Secretary's department, . . . . .	24,000 00
Treasurer's department, . . . . .	13,000 00

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Auditor's department, . . . . .	\$12,000 00
Tax commissioner's department, . . . . .	14,500 00
Sergeant-at-arms, . . . . .	2,500 00
State house repairs, improvements and furniture, . . . . .	15,000 00
Watchmen and firemen, . . . . .	8,000 00
Fuel and lights, . . . . .	5,000 00
Insurance and bank commissioners, . . . . .	23,500 00
Public printing, . . . . .	55,000 00
Scientific and library, . . . . .	27,000 00
Military, . . . . .	200,000 00
Charitable, . . . . .	440,000 00
State police, . . . . .	50,000 00
Reformatory, (exclusive of State prison,) . . . . .	200,000 00
Miscellaneous, . . . . .	5,000 00
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	\$1,571,100 00

In the foregoing, the cost of the legislature is reduced from that of last year by one-fifth, upon the presumption that the session may not be more than four months; and the State police from \$129,660.99, to the amount stated.

The extraordinary expenses of the year are estimated to be . . . . . \$4,800,760 00

For the following purposes:—

State aid, . . . . .	\$1,005,000 00
Military, . . . . .	30,000 00
Printing, . . . . .	1,500 00
Interest, . . . . .	1,300,000 00
Premium on coin, . . . . .	275,000 00
Public buildings, . . . . .	170,000 00
Emergency fund, . . . . .	5,000 00
To the Bounty Loan Sinking Fund, . . . . .	131,380 00
Massachusetts War Loan Sinking Fund, . . . . .	175,650 00
For prosecution of work on Troy and Greenfield Railroad, . . . . .	750,000 00
For payment of funded debt maturing within the year and now unprovided for, . . . . .	90,000 00
For payment of temporary loans, exclusive of the three years loan, . . . . .	867,230 00

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The above amount for re-imbursement of payments on account of State aid by cities and towns includes about \$100,000 of the disbursements of the preceding year, and it is to be borne in mind that all of the amount to be repaid during 1868 is for liability incurred in 1867. The Act of 1867 materially modified the law, and will greatly reduce the charge on this account. It did not go into effect until May 1, 1867, but the returns of the last two quarters indicate that for the current year the disbursements will not exceed \$700,000.00.

A recapitulation will show for the current year—

Ordinary expenses, . . . . .	\$1,571,100 00
Extraordinary expenses, . . . . .	4,800,760 00
	<hr/>
Total expenses for which provision is to be made,	\$6,371,860 00

To meet this demand on the treasury there will be—

Cash on hand Jan. 1, 1868, applicable to the purpose, . . . . .	\$1,400,239 87
estimated revenue for the year, . . . . .	1,128,700 00
the amount of which, . . . . .	<hr/> 2,528,939 87
being deducted from the liabilities, there will remain a balance of . . . . .	\$3,842,920 13
as expenses to be provided for by the legislature.	

It is true that there is one item which has hitherto been omitted in the enumeration of resources, which might be resorted to for reducing the balance, and that the new shares of railroad stock, and the surplus of the Union Loan Sinking Fund, and the balance of the Coast Defence Loan might be used for this purpose; but neither without some directory legislation; and in the case of the first named item, viz.: the amount understood to be allowed by the general government on the claim of the State for war expenses, there is a question whether it is not specially pledged by the terms of the Act authorizing the loan and constituting the fund, in such a manner as to forbid its diversion to any other purpose, without a breach of faith with the bondholders.

The amount of this present allowance is understood to be about . . . . .	\$900,000 00
The market value of the shares of the stock above named is . . . . .	292,906 00
The balance of the Coast Defence Loan is . . . . .	358,812 23
Surplus of the Union Loan Sinking Fund, about, . . . . .	958,131 27
Making altogether, . . . . .	\$2,509,849 50

But these have not been included in the available resources, because the reasoning set forth by His Excellency the Governor, in his address, shows so conclusively that they should be devoted to some sinking fund for the extinguishment of that portion of the public debt not now so provided for, as to leave no apprehension that any other final disposition thereof will be made.

The statement only serves to show that if all these resources should be temporarily resorted to, a tax of only about \$1,333,000 would be necessary to meet all the demands that are likely to be made on the treasury during the year.

It will further appear that if the payments heretofore made from the revenue, for the Troy and Greenfield Railroad, should be re-imbursed from the proceeds of loans originally contemplated, and in fact, expressly authorized in every appropriation for this object, and if the current expenses for the same purpose for the present year should be provided for in the same way, the direct tax required would be less than eight hundred thousand dollars.

## BANK STATEMENT.

There is still remaining in the custody of the Auditor securities deposited to protect the circulation of the State banks organized under the general law, amounting to \$13,000.

The outstanding circulation of these seven banks, according to the latest reports, is as follows:—

		Securities on deposit
Safety Fund Bank, . . . . .	\$3,714 00	\$15,000 00
Revere Bank, . . . . .	2,206 00	3,000 00
Bank of the Metropolis, . . . . .	1,958 00	2,000 00
Bank of the Republic, . . . . .	2,221 00	8,000 00
Continental Bank, . . . . .	948 00	1,000 00
Mount Vernon Bank, . . . . .	968 00	2,000 00
Harvard Bank, . . . . .	985 00	10,000 00

Attention is directed to the peculiar and apparently inconsistent provisions respecting the closing of these State institutions, in the requirement that a certain amount of securities shall remain on deposit after the circulation, which the deposit was made to secure, is no longer redeemable.

By section 1 of chapter 163 of the Acts of 1865, "Any state bank becoming a national banking association is absolved from all liability to redeem its circulating notes at the expiration of three years from the time when it ceased to issue or pay out such notes." Under this provision, all of the banks above named, except the Revere and the Mount Vernon, are no longer required to redeem their circulation. But by section 5 of the same Act, nothing therein shall authorize any bank organized under the general laws to withdraw its securities from the Auditor otherwise than in accordance with the provisions of section 129, chapter 57 of the General Statutes. This last named section provides that after ninety per cent. of the circulation has been redeemed and returned to the Auditor, a sum equal to the amount of that which remains outstanding and unredeemed may be deposited in bank to the credit of the Auditor, who may then surrender all the securities theretofore deposited. This proceeding, it is true, relieves the securities, but still substitutes a deposit of cash to secure a certain amount of the circulation which, by express provision of law, the bank making the deposit is no longer under obligation to redeem.

## REPRESENTATIONS AND SUGGESTIONS.

Section 6 of chapter 15 of the General Statutes, which is superseded by the twelfth section of the Act of 1867, contained the additional provision that there should be annexed to the estimate by the Auditor "such representations or suggestions as he may deem necessary." It may be a question whether the omission of this clause in the recent Act was because special permission to make representations or suggestions relating to its subject-matter in connection with the official report of a public officer was not deemed necessary, or whether it was intended by the legislature to discountenance in this department, the practice which has generally prevailed throughout all other official boards and departments which are required by law to submit to the government reports of their transactions. It perhaps,

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may not appear presumptuous or officious for an officer, one of whose duties is to exhibit in a report "a full and accurate statement of the financial condition of the Commonwealth, and of the pecuniary transactions thereof," to present in connection therewith such representations and recommendations as would naturally be suggested thereby. Several topics occur as appearing to warrant special notice.

The difficulty of complying with the requirement of the law that limits the time of presenting the Report from this department to the 15th of January, is sure to meet the incumbent of the office every year. The requirement crowds into the first two weeks the work which, to insure accuracy, needs at least a month. The Treasurer is not thus restricted, and there is equal reason that the Auditor, whose report is intended to embrace the same transactions of the treasury that are the subject of the treasurer's report, should have the same opportunity for preparation. I find it impracticable to prepare anything like a complete statement of the business required to be shown, in season to be presented in print, and although the letter of the statute is complied with in transmitting the manuscript, the report is practically delayed for the two or three weeks occupied in its going through the press.

A change that would facilitate the preparation of the statements exhibited is required in the fiscal periods of the various institutions whose expenses enter into the accounts of the Auditor. I observe that in one of the most important of these, the superintendent in the last report urges the same change; so that the transactions treated of may be the same. As it now is, there is confusion and apparent discrepancies. It is desirable further, that in all cases where public officers or boards are required by law to submit reports and estimates of the expenses of their departments, that copies thereof should be furnished to the Auditor.

The business of this department which employs the greater number of the assistants, is connected with the re-imbursement of State aid under the Acts of 1866-7. The law of last year requires the returns from the towns, before made annually on or before the 1st of January, now to be made quarterly, the

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purpose apparently being to enable the commission to make certain examinations in case the payments should exceed a specified limit. The operation of the law has shown that this contingency will seldom occur, and it seems to be quite unnecessary that more than one return should be made in a year. It has been understood that the accounts of the towns and cities for these payments are to be examined and passed upon in this department, and it is obvious that this multiplication of returns to be examined nearly quadruples the time and labor of auditing.

In a few instances there has been a misunderstanding between the Auditor and the authorities of the towns, respecting the proofs required to authenticate the accounts. The statutes require that the disbursements are only to be made upon statements subscribed and sworn; and the transmission of these applications to this office for examination has been made a condition of the allowance of the accounts; and the requirement has been with but a very few exceptions complied with. Considerable delay in the final and complete settlement of many of these accounts seems unavoidable, on account of the difficulty of procuring proof of the service, or honorable discharge, or disability or death in the service, of the soldiers on whose accounts payments are made. To allow the claims without such reasonable proof would render the auditing them a useless form.

A new duty imposed upon the Auditor by a law of the last year, is that of registration of such of the bonds of the Commonwealth as the holders of coupon bonds may elect to receive in exchange therefor. It is found that a faithful compliance with the particular requirements of this provision, is no trivial addition to the other duties of the office.

Reference has been made to the investments of a portion of the trust funds in the treasury, in certain notes of the commissioners appointed to make the repairs and improvements on the State house, authorized by the last legislature. The legislature failed to make the appropriation for the payment of the expenses of such alterations. I present for consideration the question, whether the means resorted to to enable the commissioners to proceed is not, indirectly at least, in contravention of the principle of that provision in section 30, chapter 15 of the

General Statutes, which declares that "no money shall be paid from the treasury but upon the warrant of the governor drawn in accordance with an appropriation in some act or resolve passed within the same political year," and of section 4, chapter 178 of the acts of 1867, which makes the provisions of the section before cited applicable "to all acts and resolves now or hereafter authorizing expenditures or payments from the treasury of the Commonwealth." It appears that the amount necessary to enable the commission to proceed has been realized by a so-called investment of a portion of the cash belonging to the Debt Extinguishment and Bounty Loan Sinking Funds; to do which under color of the law, the commissioners' notes are considered as constituting a part of the "securities of the Commonwealth" in which (with notes or bonds of the several counties, cities and towns thereof, or the scrip or bonds of the several New England States, the State of New York or of the United States,) the moneys belonging to the funds over which the Commonwealth has exclusive control, may be invested in pursuance of chapter 187 of Acts of 1862. While I may not presume to express an opinion opposed to that of the governor and council and the attorney-general, upon which this action of the treasury department is based, I may venture to suggest that this construction of the two statutes above cited, has heretofore not been generally so understood by the people, or acted upon by the legislature.

I had occasion in the last Annual Report to ask the attention of the legislature to certain questions that had arisen between the executive council and the Auditor, respecting the powers and duties of that officer. Subsequently the opinion of the justices of the supreme court was procured; this opinion and that of the attorney-general, were referred to the finance committee of the House of Representatives, who subsequently reported the bill which was the basis of the Act before cited, and whose title shows that it was intended thereby to "define the duties of the Auditor."

It is because this Act is, in some important particulars, so obscure as to leave me in doubt respecting some of these duties, that I am reluctantly constrained to ask the attention of the legislature to the subject, and that the evil may be remedied.

I approach it with embarrassment, inasmuch as the opinions which I entertained are liable to the imputation of being influenced by the disposition to magnify the office, of which I am the present incumbent.

The question originally arose respecting the right of the Auditor to withhold the certificate provided for in the 3d section of the recent Act, and previously, in sections 3 and 30 of chapter 15 of the General Statutes. The opinions of the attorney-general and of the justices upon the provisions in the General Statutes, were printed and may be found in House Document No. 103 of the session of 1867. On the former occasion full extracts were made from the opinion of the attorney-general. That of the justices had not, at the time of making the Report (Jan. 15th,) been communicated, but was submitted before the Report was printed.

Although the terms in which the questions were submitted by the governor and council to the attorney-general and the court are not identical, the questions will appear to be substantially the same. I think an examination of them will show that the views expressed in the several opinions are very far from being identical, and that the justices sustain the views which I had expressed in the Report, and which had guided me in the discharge of the duties of my office; although opposed by the opinions of the honorable council and of the attorney-general.

It was ostensibly to make definite and certain what had been doubtful, but which, perhaps, might have been regarded decided by the highest legal authority, that the legislation of last year was resorted to.

The points of the question and its decision are briefly stated in the opinion of the justices as follows:—

"By the Constitution of Massachusetts, Part second, chapter 2, section 1, article 11, no money can be drawn from the treasury of the Commonwealth by the warrant of the governor, with the advice and consent of the council, except it be 'agreeably to the acts and resolves of the general court.' By General Statutes, chapter 15, section 3, the legislature have provided that 'all accounts and demands against the State shall be examined and scrutinized by the Auditor of Accounts, who is required to make a certificate specifying the amount due on such demand, the law authorizing its payment, and the head of expenditures

to which it is to be charged; which certificate he is required to transmit to the governor'; and by section 30 of the same chapter it is further provided, that no warrant shall be drawn for the payment of any account or demand, unless the same is certified by the Auditor. Under the provisions of law, it is the opinion of the undersigned, that no account or demand which is required to be examined and scrutinized by the Auditor, can properly come before the governor and council, for the purpose of payment by a warrant under the hand of the governor, unless the same be *certified* by the Auditor, according to the requirements of the statutes."

The committee on finance of the House of Representatives afterwards, in an elaborate report, (House Doc. 241,) in which the history and the purposes of previous legislation on this subject, and the nature and extent of the powers and duties of the office are fully examined, submitted the bill, in the 3d section of which is the original of the 3d section of the present statute, (chap. 178 of 1867.) The modification of this section is material; though, at the first glance, and without a knowledge of its practical workings, and of the purposes of those at whose suggestion the change was made, it might not appear important. The amendment was proposed in the House upon the passage of the bill to its engrossment, and was not printed. In the Senate the judiciary committee to whom the House bill was referred, recommended the striking out of the amendment, but this recommendation was not adopted by the Senate, and then there was no opportunity for the House to revise its previous action. This section, as *reported*, is substantially a re-enactment of sections 3, 15 and 44 of chapter 15 of the General Statutes, and according to the reasoning in the report of the committee, was intended to be declaratory and decisive of the duties and powers, as sanctioned by the supreme court in its construction of the old statute.

The following is the modification made by the amendments, constituting the last two clauses of the section as enacted:—

"Whenever the legislature, by express statute, authorizes any board or public officer to approve demands against the Commonwealth, and an appropriation therefor has been made, it shall be the duty of the auditor, when such demands are properly approved, to promptly audit and certify as aforesaid, such an amount as he may deem correct, not exceeding the appropriation for that purpose; and if, upon examination, it shall

appear to him that there are improper charges in said accounts, he shall report the same to the governor and council, with a separate certificate therefor. He shall make record of all certificates in a book kept for that purpose, and shall transmit said certificates to the governor, who, with the advice and consent of the council, may issue his warrant to the treasurer for the amount therein specified as due."

Aside from the incongruity and obscurity, and confusion of sense, which this interpolation produces, and which will be again adverted to, it will be apparent upon examination that it is utterly inconsistent with the reasoning in the report, which appears to have been drawn by the chairman of the committee, the same member who, according to my information, submitted at the last debatable stage of its passage the amendment which, without printing, explanation or debate, was adopted by the House.

By the amendment, in all cases where "the legislature by express statute authorizes any board or public officer to approve demands," the power of the Auditor to disallow claims is taken away. When it is considered that this is held to apply to all the public charitable and reformatory institutions of the State, as well as to all the departments and public boards and commissions; and that the next section (4) provides that all the accounts of the different departments and bureaus must be approved by the heads of such departments, it will be seen that nearly all of the accounts which come to or through the Auditor's department require the previous approval of some board or public officer. Can it then be conceived that the same mind that entertained the opinion expressed in the following language of the report of the finance committee, could approve of the provisions of the law as it now stands under the amendment. I cite from the report:—

"The theory of the duties of the auditor is that he shall stand *between all parties and the treasury*; that he shall examine all claims against the State, and decide whether they are correct and authorized by law; whether there is an appropriation for the same, and under what appropriation, *if found due*, each is to be charged. When amounts are found due, he is to certify the same to the governor and council, and then a warrant may be drawn, *but not otherwise*. From the fact that this officer is elected by the people, it is not reasonable to believe that less is expected.

"This course, it must appear, is the only safe and proper one. The auditor is to take the first action to protect the treasury, and then the governor and council have always a check upon any error he may make, by withholding a warrant. If any claimant is then aggrieved he has the right of appeal to the legislature, *the only and proper source from whence to obtain redress.*"

The words italicized are those which the committee have thus made emphatic. It cannot be doubted that it was the intention of the committee in reporting the original bill, not only to incorporate into the statute law the opinion of the judges, but to go farther and extend the powers of the Auditor to cases to which under existing laws the court say those duties did not extend. To show this, reference is had to the preceding portion of the paragraph in the committee's report, from which the above extract is made.

If it should be said that the phrase "by express statute" limits the operations of the provision to a small number of cases, the answer is that then it would be difficult, if not impossible, to ascertain to what it does apply. If it is applicable to the public charitable and reformatory institutions (which I may venture to say it was expressly intended to affect,) it is as well and necessarily applicable to all the accounts of all the public officers and agencies through which expenses are incurred on account of the Commonwealth. At least it may confidently be expected that the statute may be relieved from this obscurity which renders it impracticable to execute it.

The practical operation of it has been to remove from the department all further knowledge of accounts which have been reported to the governor and council as disallowed, and by that department afterwards allowed and passed, except what is derived from the books of the treasury department. A statement showing the bills that have been disallowed, and the reasons therefor, and afterwards passed by the governor and council, is appended to the details of this Report.

That this amendment is an incongruous interpolation, a careful examination of the section will disclose. The *certificate* named in the original bill, and under the old law, has a specific meaning, and the term could only properly be used respecting a written statement that something was *due*. It is a strained and unnatural perversion of the term in matters of account to

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apply it to a statement that a claim is *not due*. The employment of it here in this way is forced, and for a special purpose. It is presumed by the action of the House on the bill as reported, that the reasoning of the committee, the opinion of the court, and the theory of the old law were fully approved, viz., that the governor and council could not draw a warrant for any claim that had not been *certified* by the Auditor. Can there be any question that by *certificate* is meant the approval of that officer, expressed by a formal statement that the claim is *due*. So section 30 of chapter 15 General Statutes provides that "no warrant shall be drawn for the payment of any account or demand, unless the same is certified by the auditor," and the bill proposed by the committee and the Act as passed provide—that the provisions of this section, still unrepealed, shall be applicable to all present or future legislation authorizing expenditures. Observe how this amendment seeks to retain the letter of the law, while its spirit and intent and effect are to radically and totally change the whole system of the auditing of accounts in the Commonwealth. By the change, it is made the duty of the Auditor, when he finds what appears to him *improper charges*, to "*report* the same to the governor and council." So far the provision is intelligible, and as it would thus stand, the sentence and the sense is complete. What follows is unintelligible unless it is borne in mind that the "*certificate*" of the Auditor is the indispensable condition of the final allowance of a claim, and that something with this *name* is to be secured;—"with a separate certificate therefor." Certificate of what?—that the claim is improper? that it is *not due*? I submit there could not be a greater abuse of a term, which has in this connection a perfectly ascertained and well known meaning.

The succeeding clause is made equally clumsy and obscure by the attempt to adjust it to the mended preceding section. The old provision was direct and simple. "He shall make record of the same," (the certificate that the claim is *due*, that which had been held as a pre-requisite to an executive warrant on the treasury,) "in a book kept for that purpose, and shall transmit the certificate to the governor, who, with the advice and consent of the council, may issue his warrant to the treasurer for the amount therein specified as *due*." Attention is asked to the last part of this clause,—“for the amount therein

specified as due." Would the question ever occur under the previous law that "therein specified as due" meant the amount specified in the Auditor's certificate, and that the whole clause meant that, after the Auditor had approved and certified a claim as due, it was then within the discretion of the governor and council to ratify the action of the Auditor by drawing a warrant on the treasurer; and yet under the provision of the recent statutes as amended, in order to find authority for the governor and council to draw a warrant for the payment of claims that have been disallowed by the Auditor, it has been found necessary to resort to the construction that "therein," as here used, refers to the executive "warrant" and not the certificate.

I have thus endeavored, with some minuteness of detail, to exhibit, for the information of the legislature, what appears to me to be an extraordinary provision of law and course of legislation. I disclaim any spirit of controversy, and all personal interest. If it was the real and deliberate purpose of the legislature to make the radical change in the duties of the office which is in effect accomplished, it is not the part of the incumbent to criticise such action. The exhibit is made only because there appears to have been incorporated into a provision, originally simple and explicit, by some means, others inconsistent and conflicting, so as to suggest the question whether the Act as thus modified and changed, really expresses the intention of those members of the legislature who in the earlier stages gave their unqualified and well-considered approval to an essentially different proposition.

The theory of this amendment would seem to be that the legislature having prescribed that the accounts should be examined by auditing officers before they are transmitted to the State Auditor, the latter officer's authority is necessarily superseded. This has been claimed by certain officers of some of the public institutions. If before the passage of the Act of 1867 there was any ground for such a conclusion, it is removed by section 4 of that Act, which applies the provisions of section 30. chapter 15 of General Statutes to all then existing or subsequent proceedings; unless it is held that the certificate therein mentioned means a statement that the claim is *not due*.

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Here the difficulty and doubt in the interpretation and application of the new provision recurs. Is it the design of the legislature, that the power of the Auditor of Accounts is only to state the account and recommend certain action to the governor and council, who then can act upon it as if there had been no action by the Auditor? Such a construction of the law as it now stands is by no means a forced one, and if it is not intended that it should have this effect the law should be modified. At least it is greatly to be desired that all doubt respecting its true meaning should be removed by some action which will, in something more than the title, *define* the duties of the office.

Respectfully submitted.

HENRY S. BRIGGS,  
*Auditor.*

## STATEMENT II.—RECEIPTS AND PAYMENTS.

RECEIPTS AND PAYMENTS—*Concluded.*

	Amount brought forward, . . . . .	\$14,162,682 41
	<i>Payments:—</i>	
	The payments from the Treasury during the year 1867 were—	
X.	From the Ordinary Revenue, . . . . .	\$5,953,003 31
XI.	On account of Sundry Funds, as per detailed statement:—	
	Interest on Railroad Scrip, . . . . .	41,500 00
	Agricultural College Fund, . . . . .	116,304 35
	Income Massachusetts School Fund, . . . . .	98,835 20
	Debt Extinguishment Fund, . . . . .	20,000 00
	Commissioners Public Lands, . . . . .	23,638 23
	Notes and Mortgages, Back Bay Lands, . . . . .	39,420 65
	Troy & Greenfield Railroad Company, . . . . .	942,586 99
	Coast Defences, . . . . .	8,350 17
	Volunteer Bounty, . . . . .	8,625 00
	Monthly Bounty, . . . . .	27,992 12
	Massachusetts School Fund, . . . . .	205,916 00
	Income Agricultural College Fund, . . . . .	12,121 84
	Massachusetts Volunteers, . . . . .	22,619 59
	Bounty Loan Sinking Fund, . . . . .	398,610 68
	Income Bounty Loan Sinking Fund, . . . . .	12,335 00
	Seven Per Cent. Loan, . . . . .	1,402,305 92
	Three Years' Loan, . . . . .	15,000 00
	Income Back Bay Lands Fund, . . . . .	27,623 43
	Sales Back Bay Lands, . . . . .	12,581 46
	Loans to Railroad Corporations, . . . . .	75,000 00
	Essex Bridge Fund, . . . . .	3,870 31
	Charles River and Warren Bridge Fund, . . . . .	19,017 50
	Deposit Loan, . . . . .	1,060,506 44
	Temporary Loan, . . . . .	1,138,712 67
	Sundry other Funds, . . . . .	112,303 88
	Cash on hand January 1, 1868:—	
XI.	On account of sundry Funds, Revenue, etc., \$2,345,020 67	
	On account of interest on Railroad Scrip, . . . . . 18,875 00	
		2,363,895 67
		\$14,162,682 41

## STATEMENT III.—REVENUE, EXPENDITURES, ETC.

## STATEMENT No. III.

REVENUE AND EXPENDITURES FOR 1866 AND 1867, WITH  
ESTIMATE OF REVENUE FOR 1868.

*Summary Statement, including accounts unpaid as well as paid, accruing in or belonging to the years 1866 and 1867, as nearly as can be ascertained.*

	Revenue:—	1866.	1867.
VIII.	Bank Tax, and other sources, . . . . .	\$2,287,531 39	\$2,605,642 47
	State Tax, . . . . .	3,000,000 00	5,000,000 00
	Totals, . . . . .	\$5,287,531 39	\$7,605,642 47
	<i>Ordinary Expenses:—</i>		
XII.	Legislature, . . . . .	\$247,123 57	\$284,860 65
	Executive Department, . . . . .	19,878 40	25,623 74
	Secretary's Department, . . . . .	24,939 46	24,120 90
	Treasurer's Department, . . . . .	15,627 08	12,856 38
	Tax Commissioner's Bureau, . . . . .	14,002 31	14,728 61
	Auditor's Department, . . . . .	10,660 88	11,883 64
	State House Expenses, . . . . .	20,433 95	12,041 01
	State Printing, . . . . .	46,267 94	54,736 82
	Judiciary, . . . . .	203,326 85	194,849 14
	Insurance Commissioner, . . . . .	2,579 71	14,160 63
	Scientific, . . . . .	33,347 60	21,361 92
	Charitable, . . . . .	391,482 26	424,752 63
	Military, . . . . .	203,075 75	213,015 32
	Reformatory and Correctional, . . . . .	330,075 22	371,207 69
	Corporation Tax, . . . . .	960,650 42	1,122,815 82
	Miscellaneous, . . . . .	14,270 22	13,380 00
	Total Ordinary Expenses, . . . . .	\$2,537,741 62	\$2,816,394 90
	<i>Extraordinary &amp; Exceptional Expenses:</i>		
	1866. 1867.		
	Printing, &c., . . . . . \$12,106 30 \$10,141 87		
	Charitable, . . . . . 17,146 11 13,600 00		
	Military, . . . . . 1,612,473 77 1,303,094 60		
	Council Military		
	Contingent, . . . . . 3,937 83 4,700 45		
	Secretary's Dep't, . . . . . 3,634 00 4,353 06		
	Reformatory, &c, . . . . . 2,500 00 2,500 00		
	Public Buildings, . . . . . 37,564 85 92,595 17		
	Prem. on Coin, . . . . . 294,186 04 275,933 93		
	Troy & Greenfield		
	Railroad, . . . . . 678,709 78 843,038 90		
	Amounts paid		
	Sinking Funds, . . . . . 244,300 00 278,980 00		
	Interest, . . . . . 1,200,306 72 1,264,714 44		
	Dividend Tax, . . . . . - - 54,966 13		
	Miscellaneous, . . . . . 86,106 27 47,291 09		
		4,192,971 67	4,195,909 64
	Totals, . . . . .	\$6,730,713 29	\$7,012,304 54

## STATEMENT IX.—RECEIPTS ON ACCOUNT OF VARIOUS FUNDS.

## RECEIPTS—Concluded.

	<i>Amount brought forward,</i>		\$4,287,728 88
Detail	<i>Norwich and Worcester Railroad Company.</i>		
	Received of Treasurer of Road Interest on Scrip loaned,		24,000 00
	<i>Troy and Greenfield Railroad Interest.</i>		
	Received on account of Lease of South Vermont Railroad,		10,050 00
210	<i>Bonds and Mortgages R. R. Corp'ns.</i>		
	Eastern Railroad Loan,		75,000 00
202	<i>Income Agricultural Fund.</i>		
	Received Interest on Investments,		5,450 50
214	<i>Sales Back Bay Lands.</i>		
	Received Notes and Mortgages,	\$9,621 36	
	Received Cash,	2,960 10	
201	<i>Income Rogers Book Fund.</i>		12,581 46
	Received Interest on Investments,		60 00
215	<i>Harbor Compensation Fund.</i>		
	Received on account of,		8,857 81
156	<i>Coast Defences.</i>		
	Received of Commissioners on Cape Cod Harbor,		4,084 97
216	<i>Newburyport Bridge Fund.</i>		
	Received on account of excess of Tolls,		226 26
			\$4,428,039 66
	Received on account of Ordinary Revenue, as before stated,		7,557,475 06
	<i>Cash on hand, January 1, 1867:—</i>		
	On account of—		
	Sundry Funds and Revenue,	2,156,417 69	
	Interest on Railroad Scrip,	20,750 00	
			2,177,167 69
	Total,		\$14,162,682 41

## STATEMENT X.—PAYMENTS FROM ORDINARY REVENUE FOR 1866-7.

## STATEMENT No. X.

## PAYMENTS FROM ORDINARY REVENUE OF EXPENSES BELONGING TO 1867 AND PREVIOUS YEARS.

[This Statement does not include the entire expenses of the year 1867; for these, see Statement XII.]

Legislative Department,	\$289,846 49
Executive Department,	30,403 94
Secretary's Department,	34,191 52
Treasurer's Department,	13,199 01
Tax Commissioner's Department,	14,479 91
Auditor's Department,	11,744 36
State House Expenses,	17,098 61
Expenses at House No. 148 Tremont Street,	5,875 26
State Printing,	51,044 89
Judiciary,	219,816 85
Insurance Commissioner's Department,	14,686 00
Scientific Department,	34,313 93
State Library,	5,502 00
Charitable Departments,	452,745 04
Military Expenditures,	1,334,132 66
Reformatory and Correctional Departments,	387,318 35
Public Buildings,	88,664 99
Premium on Gold,	123,754 13
Dividend Tax,	54,810 87
Corporation Tax,	1,122,815 82
Interest,	1,249,093 54
Paris Exposition,	7,950 09
River Obstructions,	6,020 80
Annuities, Martha Johannot,	1,280 00
Commissioners on Claims of Haupt & Co.,	3,690 00
Preservation of Battle Flags,	4,028 04
Harbor Commissioners,	9,704 61
Improvements in Boston Harbor,	2,465 79
Bust of Abraham Lincoln,	2,500 00
Museum of Zoology,	10,000 00
Commissioner of Savings Banks,	3,000 00
Commissioner on Printing,	400 00
Sheriffs' Accounts,	389 08
Inspector of Gasmeters,	3,500 00
Weights, Measures, &c.,	1,132 50
Bounty Loan Sinking Fund,	131,380 00
Massachusetts War Loan Sinking Fund,	105,650 00
Union Loan Sinking Fund,	41,950 00
Commissioners on Hours of Labor,	1,356 99
Gratuities,	500 00
Sale of Agricultural College Scrip,	317 00
Experts,	200 00
Commissioners on Harbors and Flats,	45 00
Annual Insurance Tax,	5 24

Total Payments from Ordinary Revenue in 1867, . . . \$5,953,003 31

## STATEMENT XI.—PAYMENTS ON ACCOUNT OF SUNDRY FUNDS.

## PAYMENTS—Concluded.

Detail	Amount brought forward, . . . . .	\$5,410,184 45
	<i>Bounty Loan Sinking Fund.</i>	
100	Paid on Investments, . . . . .	\$180,000 00
	Western Railroad Stock, . . . . .	213,800 00
	Notes and Mortgages Back Bay Lands, . . . . .	4,810 68
		398,610 68
	<i>Income Bounty Loan Sinking Fund.</i>	
100	Paid Bounty Loan Sinking Fund, . . . . .	\$12,035 00
	Premium on Scrip, . . . . .	300 00
		12,335 00
202	Income Agricultural Fund, . . . . .	12,121 84
	<i>Sales Back Bay Lands.</i>	
214	Paid Commissioners Public Lands, . . . . .	\$6,200 73
	Bounty Loan Sinking Fund, . . . . .	6,290 73
		12,581 46
	Payments from Ordinary Revenue on account of expenses of 1867 and previous years, as before stated, . . . . .	\$5,845,788 48
		5,953,008 31
	<i>Cash on hand, January 1, 1868:—</i>	
	On account of—	
	Bounty Loan Sinking Fund, . . . . .	\$163,486 78
	Union Loan Sinking Fund, . . . . .	45,043 35
	Massachusetts Volunteers, . . . . .	57,189 73
	Commissioners on Public Lands, . . . . .	15,476 88
	Alms-house Loan Sinking Fund, . . . . .	13,241 04
	Income Massachusetts School Fund, . . . . .	97,452 83
	Norwich and Worcester Railroad Co., . . . . .	12,000 00
	Eastern Railroad Company, . . . . .	6,875 00
	Essex Bridge Fund, . . . . .	2,345 20
	Six per cent. Scrip, 1856, . . . . .	1,000 00
	Todd Normal School Fund, . . . . .	6,000 00
	Income Todd Normal School Fund, . . . . .	795 26
	Newburyport Bridge Fund, . . . . .	226 26
	Income Indian School Fund, . . . . .	32 50
	Agricultural College Fund, . . . . .	6,724 65
	Debt Extinguishment Fund, . . . . .	53,992 68
	Mass. War Loan Sinking Fund, . . . . .	105,650 00
	Massachusetts School Fund, . . . . .	17,296 65
	Charles River and Warren Bridges Fund, . . . . .	435 93
	Income Rogers Book Fund, . . . . .	60 00
	Allotment Rolls, . . . . .	284 34
	Returned Allotments, . . . . .	10 00
	Harbor Compensation Fund, . . . . .	8,857 81
	Coast Defence Loan, . . . . .	358,812 28
	Sundry Loans, . . . . .	1,390,606 50
		2,363,895 67
	Total, . . . . .	\$14,162,682 41

## STATEMENT XII.—EXPENSES BELONGING TO 1866 AND 1867, ETC.

## STATEMENT No. XII.

## STATEMENT OF EXPENSES PROPERLY BELONGING TO THE YEARS 1866 AND 1867, WITH APPROPRIATIONS FOR 1867.

[Particulars of 1867 in Detailed Statement.]

	Expenses 1866.	Expenses 1867.	Appropriations 1867.
<i>Legislative Department.</i>			
Detail	REGULAR SESSION.		
88	Senate salaries, . . . . .	\$24,208 00	\$31,212 00
88	Senate mileage, . . . . .	414 00	348 00
89	House salaries, . . . . .	142,588 00	183,790 00
89	House mileage, . . . . .	2,189 00	2,054 00
40	Clerks, Senate and House, . . . . .	6,125 00	6,800 00
41	Chaplains " " " " . . . . .	800 00	800 00
42	Preacher of Elec'n Sermon, . . . . .	100 00	100 00
43	Sergeant-at-Arms, . . . . .	2,400 00	2,500 00
44	Door-keepers, Messengers and Pages, . . . . .	10,693 00	14,579 50
45	Printing and binding for Senate, . . . . .	13,110 95	11,464 52
46	Printing blanks, circulars, &c., Senate, . . . . .	759 90	700 00
47	Printing and binding for House, . . . . .	27,368 27	18,406 75
48	Printing blanks, circulars, &c., House, . . . . .	930 58	800 00
49	Stationery for the Senate, . . . . .	1,097 50	962 00
50	Stationery for the House, . . . . .	2,568 57	2,115 70
51	Stationery and printing ordered by Serg't-at-Arms, . . . . .	888 45	662 80
52	Legislative Contingent, . . . . .	2,767 23	1,985 95
53	Expenses of Legislative Committees, . . . . .	8,192 27	4,709 53
54	Witness fees before Committees, . . . . .	122 79	1,069 90
		\$247,123 57	\$284,860 65
			\$270,535 85
<i>Executive Department.</i>			
55	Governor's salary, . . . . .	\$5,000 00	\$5,000 00
56	Lt. Governor and Council, per diem and mileage, . . . . .	9,640 00	13,858 00
57	Governor's Private Sec'y, . . . . .	2,000 00	2,000 00
58	Messengers, . . . . .	1,800 00	1,863 34
59	Postage, printing, &c., . . . . .	607 37	577 43
60	Executive Contingent, . . . . .	—	2,733 87
61	Council Contingent, . . . . .	831 03	591 10
62	Council Milit'y Contingent, . . . . .	3,937 83*	4,700 45*
		\$23,816 23	\$30,324 19
			\$36,800 00

\* Extraordinary.

† Joint Appropriation for Senate and House.

**STATEMENT No. XIV.**  
**LEGISLATURE—REGULAR SESSION.**  
**DETAILS No. 38.**  
**SENATE PAY-ROLL.**

[Res. 1867, Chap. 92; Acts 1867, Chaps. 4 and 358.]

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.
1st Suffolk,	Frank B. Fay,	Chelsea,	5	\$1 00	153	\$765 00	\$766 00
2d "	Martin Griffin,	Boston,	5	1 00	153	765 00	766 00
3d "	A. O. Allen,	Boston,	5	1 00	153	765 00	766 00
4th "	A. M. McPhail, Jr.,	Boston,	5	1 00	153	765 00	766 00
5th "	S. G. Bowdlear,	Boston,	5	1 00	153	765 00	766 00
6th "	Sumner Crosby,	Boston,	5	1 00	153	765 00	766 00
1st Essex,	George H. Sweetser,	Saugus,	10	2 00	153	765 00	767 00
2d "	Benjamin C. Perkins,	South Danvers,	20	4 00	153	765 00	769 00
3d "	Charles J. Noyes,	Haverhill,	35	7 00	153	765 00	772 00
4th "	Albert W. Stevens,	Newburyport,	40	8 00	153	765 00	773 00
5th "	Frederick W. Choate,	Beverly,	20	4 00	153	765 00	769 00
1st Middlesex,	Moses A. Dow,	Charlestown,	5	1 00	153	763 00	766 00
2d "	George O. Brastow,	Somerville,	5	1 00	153	765 00	766 00
3d "	Joseph A. Pond,	Brighton,	5	1 00	153	1,530 00	1,531 00
4th "	George L. Sawin,	Natick,	20	4 00	153	765 00	769 00
5th "	Charles M. Howe,	Marlborough,	35	7 00	153	765 00	772 00
6th "	George P. Elliot,	Billerica,	25	5 00	153	765 00	770 00
7th "	Joshua N. Marshall,	Lowell,	30	6 00	153	765 00	771 00
1st Worcester,	Lucius W. Pond,	Worcester,	45	9 00	153	612 00	621 00*
2d "	George S. Ball,	Upton,	35	7 00	153	765 00	772 00
3d "	Luther Hill,	Spencer,	65	13 00	153	765 00	778 00

4th Worcester,	John G. Mudge,	Petersham,	95	\$13 00	153	\$765 00	\$784 00
5th "	John H. Lockey,	Leominster,	45	9 00	153	765 00	774 00
1st Hampden,	Henry Alexander, Jr.,	Springfield,	100	20 00	153	765 00	785 00
2d "	Hinsdale Smith,	Agawam,	105	21 00	153	765 00	786 00
Hampshire,	Edmund H. Sawyer,	Easthampton,	120	24 00	153	765 00	789 00
Franklin,	Christopher A. Stebbins,	Deerfield,	115	23 00	153	705 00	788 00
Berkshire,	S. W. Bowerman,	Pittsfield,	150	30 00	153	765 00	795 00
B'kshire & Ham'shire,	Joseph Tucker,	Lenox,	160	32 00	153	765 00	797 00
1st Norfolk,	R. M. Morse, Jr.,	West Roxbury,	5	1 00	153	765 00	766 00
2d "	Charles Endicott,	Canton,	20	4 00	153	765 00	769 00
3d "	Elisha C. Monk,	Stoughton,	20	4 00	153	765 00	769 00
1st Plymouth,	Everett Robinson,	Middleborough,	35	7 00	153	765 00	772 00
2d "	William L. Reed,	Abington,	25	5 00	153	765 00	770 00
Norfolk & Plymouth,	Benjamin F. Pratt,	Weymouth,	15	3 00	153	765 00	768 00
1st Bristol,	Caleb Swan,	Easton,	25	5 00	153	765 00	770 00
2d "	Edwin L. Barney,	New Bedford,	60	12 00	153	765 00	777 00
3d "	S. Angier Chase,	Fall River,	55	11 00	153	765 00	776 00
Cape,	Chester Snow,	Harwich,	90	18 00	153	765 00	783 00
Island,	Erasmus Gould,	Falmouth,	75	15 00	153	765 00	780 00
			-	\$348 00	-	\$31,212 00	\$31,560 00

Senate Compensation,	\$31,212 00
Senate Mileage,	348 00
Amount carried forward,	\$31,560 00

\* Mr. Pond declined to accept the \$1 per day extra compensation voted by the Legislature, consequently receiving a per diem of only \$4.

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 STATEMENT XIV.  
 Senate Pay-Roll.  
 DETAILS 38.  
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 STATEMENT XIV.  
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 DETAILS 38.

# LEGISLATURE—REGULAR SESSION.

DETAILS No. 39.

## HOUSE OF REPRESENTATIVES PAY-ROLL.

[Res. 1867, Chap. 92; Acts 1867, Chaps. 4 and 358.]

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.
	<i>Amount brought forward,</i>						\$31,560 00
1st Suffolk,	Edwin Wright,	Boston,	5	\$1 00	153	\$765 00	
	Wesley A. Gove,	Boston,	5	1 00	153	765 00	
	Samuel Small,	Boston,	5	1 00	153	765 00	
2d "	Michael D. Collins,	Boston,	—	—	153	765 00	
	James B. Reed,	Boston,	—	—	153	765 00	
	John Miller,	Boston,	—	—	153	765 00	
3d "	Avery Plumer,	Boston,	—	—	153	765 00	
	Horace H. Coolidge,	Boston,	—	—	153	765 00	
	Lyman S. Hapgood,	Boston,	—	—	153	765 00	
4th "	Hiram S. Shurtleff,	Boston,	—	—	153	765 00	
	Dexter S. King,	Boston,	—	—	153	765 00	
	Charles J. Paine,	Boston,	—	—	153	765 00	
5th "	Clement Willis,	Boston,	—	—	153	765 00	
	John A. Daly,	Boston,	—	—	153	765 00	
	David Thayer,	Boston,	—	—	153	765 00	
6th "	Harvey Jewell,	Boston,	—	—	153	765 00	
	Francis J. Baxter,	Boston,	—	—	153	765 00	
	Charles L. Mitchell,	Boston,	—	—	153	765 00	
7th "	Hugh A. Madden,	Boston,	—	—	153	765 00	
	Richard J. Fennelly,	Boston,	—	—	153	765 00	
	Thomas J. Fay,	Boston,	—	—	153	765 00	

8th Suffolk,	Moses Kimball,	Boston,	—	—	153	\$765 00	
	Ira L. Moore,	Boston,	—	—	153	765 00	
	Noah M. Gaylord,	Boston,	—	—	153	765 00	
9th "	Newell A. Thompson,	Boston,	—	—	153	765 00	
	Wm. E. Underwood,	Boston,	—	—	153	765 00	
10th "	Alvah A. Burrage,	Boston,	—	—	153	765 00	
	James A. Fox,	Boston,	—	—	153	765 00	
	Charles Demond,	Boston,	—	—	153	765 00	
11th "	Samuel J. Tuttle,	Boston,	—	—	153	765 00	
	Hubbard W. Tilton,	Boston,	—	—	153	765 00	
12th "	Albert J. Wright,	Boston,	—	—	153	765 00	
	Warren Partridge,	Boston,	—	—	153	765 00	
	Edward H. Rogers,	Chelsea,	5	\$1 00	153	765 00	
13th "	Rufus S. Owen,	Chelsea,	5	1 00	153	765 00	
	William T. Hall,	North Chelsea,	5	1 00	153	765 00	
			—	\$6 00	—	\$27,540 00	\$27,546 00
1st Essex,	Amos Buswell,	Salisbury,	40	\$8 00	153	\$765 00	
	Addison A. Sawyer,	Amesbury,	50	10 00	153	765 00	
	David Boynton,	Haverhill,	35	7 00	153	765 00	
2d "	Francis J. Stevens,	Haverhill,	35	7 00	153	765 00	
	Charles B. Emerson,	Bradford,	30	6 00	153	765 00	
	William H. P. Wright,	Lawrence,	30	6 00	153	765 00	
3d "	Henry M. McIntire,	Lawrence,	30	6 00	153	765 00	
	Albert Blood,	Lawrence,	30	6 00	153	765 00	
4th "	Edward Taylor,	Andover,	25	5 00	153	765 00	
5th "	Joseph C. Stacy,	Groveland,	35	7 00	153	765 00	
6th "	Eben F. Stone,	Newburyport,	35	7 00	92	460 00	
	<i>Amounts carried forward,</i>		—	\$75 00	—	\$8,110 00	\$27,546 00
							\$31,560 00

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HOUSE OF REPRESENTATIVES PAY-ROLL—Continued.

Districts.	MEMBERS.	Residence.	Miles' Travel	Mileage.	Days' Attendance.	Compensation.	Totals.	
6th Essex,	<i>Amounts brought forward,</i>		—	\$75 00	—	\$8,110 00	\$27,546 00	\$31,560 00
7th "	Rufus Adams,	Newburyport,	40	8 00	153	765 00		
8th "	George W. Woodwell,	Newburyport,	40	8 00	153	765 00		
9th "	J. Scott Todd,	Rowley,	35	7 00	153	765 00		
10th "	Gorham P. Low,	Gloucester,	35	7 00	153	765 00		
11th "	Addison Center,	Gloucester,	30	6 00	153	765 00		
12th "	Joseph L. Andrews,	Gloucester,	30	6 00	153	765 00		
13th "	Benjamin Hale,	Rockport,	40	8 00	153	765 00		
14th "	John W. Raymond,	Beverly,	20	4 00	153	765 00		
15th "	George B. Dodge,	Hamilton,	25	5 00	153	765 00		
16th "	Simeon Putnam,	Danvers,	20	4 00	153	765 00		
17th "	John W. Stevens,	South Danvers,	20	4 00	153	765 00		
18th "	J. H. Batchelder,	Salem,	20	4 00	153	765 00		
19th "	George H. Peirson,	Salem,	20	4 00	153	765 00		
20th "	George B. Loring,	Salem,	20	4 00	153	765 00		
	Knott V. Martin,	Marblehead,	20	4 00	153	765 00		
	William B. Brown,	Marblehead,	20	4 00	153	765 00		
	Edwin Patch,	Lynn,	10	2 00	153	765 00		
	Rufus Kimball,	Lynn,	10	2 00	153	765 00		
	Eben N. Wardwell,	Swampscott,	15	3 00	153	765 00		
	John C. Houghton,	Lynn,	10	2 00	153	765 00		
	Sebastian S. Dunn,	Saugus,	10	2 00	153	765 00		
			—	\$173 00	—	\$24,175 00	24,348 00	
1st Middlesex,	Winson Wright,	Charlestown,	5	\$1 00	153	\$765 00		
2d "	James M. Stone,	Charlestown,	5	1 00	153	1,530 00		

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House Pay-Roll.

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2d Middlesex,	Rufus A. White,	Charlestown,	5	\$1 00	153	\$765 00		
3d "	Charles E. Rogers,	Charlestown,	5	1 00	153	765 00		
4th "	Edwin G. Walker,	Charlestown,	5	1 00	153	765 00		
5th "	James Pierce,	Malden,	5	1 00	153	765 00		
6th "	David M. Bean,	Malden,	5	1 00	153	765 00		
7th "	John A. Hughes,	Somerville,	5	1 00	153	765 00		
8th "	Benjamin H. Davis,	Medford,	5	1 00	153	765 00		
9th "	Joseph S. Potter,	Arlington,*	5	1 00	153	765 00		
10th "	Richard H. Dana, Jr.,	Cambridge,	5	1 00	153	765 00		
11th "	Hamlin R. Harding,	Cambridge,	5	1 00	153	765 00		
12th "	John Livermore,	Cambridge,	5	1 00	153	765 00		
13th "	John S. March,	Cambridge,	5	1 00	153	765 00		
14th "	Anson P. Hooker,	Cambridge,	5	1 00	153	765 00		
15th "	David H. Mason,	Newton,	10	2 00	153	765 00		
16th "	Edmund Rice,	Brighton,	5	1 00	153	765 00		
17th "	Henry W. Clarke,	Belmont,	10	2 00	153	765 00		
18th "	Emory W. Lane,	Waltham,	10	2 00	153	765 00		
19th "	Alfred S. Hartwell,	Natick,	20	4 00	153	765 00		
20th "	James H. Leland,	Sherborn,	30	6 00	153	765 00		
21st "	L. H. Bowker,	Hopkinton,	30	6 00	153	765 00		
22d "	Constantine C. Esty,	Framingham,	25	5 00	67	335 00		
	T. C. Hurd,	Framingham,	—	—	60	300 00		
	Nahum Witherbee,	Marlborough,	35	7 00	153	765 00		
	Joseph S. Bradley,	Hudson,	35	7 00	153	765 00		
	Luther Conant,	Acton,	25	5 00	153	765 00		
	George Heywood,	Concord,	20	4 00	153	765 00		
	William A. Stearns,	Bedford,	20	4 00	153	765 00		
	Joseph G. Pollard,	Woburn,	10	2 00	153	765 00		
	<i>Amounts carried forward,</i>		—	\$72 00	—	\$22,820 00	\$51,894 00	\$31,560 00

\* Name of West Cambridge was changed to Arlington, April 13, 1867.

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House Pay-Roll.

DETAILS 89.

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HOUSE OF REPRESENTATIVES PAY-ROLL—Continued.

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
23d Middlesex,	<i>Amounts brought forward,</i>		—	\$72 00	—	\$22,820 00	\$51,894 00	\$31,560 00
24th "	James F. Mansfield,	South Reading,	10	2 00	153	765 00		
25th "	John Botume, Jr.,	Stoneham,	10	2 00	153	765 00		
26th "	William E. Gowing,	Wilmington,	20	4 00	153	765 00		
27th "	Richard Tolman,	Tewksbury,	20	4 00	153	765 00		
28th "	Charles A. Stott,	Lowell,	30	6 00	153	765 00		
29th "	Andrew F. Jewett,	Lowell,	30	6 00	153	765 00		
30th "	Oliver W. Smith,	Lowell,	30	6 00	153	765 00		
31st "	John F. Manahan,	Lowell,	30	6 00	153	765 00		
32d "	Edward F. Sherman,	Lowell,	30	6 00	153	765 00		
	Ebenezer Swan,	Tyngsborough,	35	7 00	153	765 00		
	Daniel Needham,	Groton,	35	7 00	153	765 00		
	Noah Wallace,	Townsend,	45	9 00	153	765 00		
			—	\$137 00	—	\$32,000 00	32,137 00	

1st Worcester,	George E. Fisher,	Ashburnham,	65	\$13 00	153	\$765 00		
2d "	Alpheus Harding, Jr.,	Athol,	80	16 00	153	765 00		
3d "	George P. Hawkes,	Templeton,	75	15 00	153	765 00		
4th "	Addison H. Holland,	Barre,	65	13 00	153	765 00		
	Lyman Woodward,	Hubbardston,	75	15 00	153	765 00		
	Porter G. Barton,	Fitchburg,	50	10 00	153	765 00		
5th "	Alfred Miller,	Fitchburg,	50	10 00	153	765 00		
	Franklin Wyman,	Westminster,	55	11 00	153	765 00		
6th "	J. Milton Whitney,	Harvard,	45	9 00	153	765 00		
7th "	Walter Gale,	Northborough,	35	7 00	153	765 00		
8th "	Ezra Sawyer,	Sterling,	45	9 00	153	765 00		

9th Worcester,	Samuel Warren,	Holden,	55	\$11 00	153	\$765 00		
10th "	P. Emory Aldrich,	Worcester,	45	9 00	153	765 00		
	George R. Peckham,	Worcester,	45	9 00	153	765 00		
	John C. Bigelow,	Paxton,	55	11 00	153	765 00		
	George A. Brown,	Worcester,	45	9 00	153	765 00		
11th "	Jonathan C. French,	Worcester,	45	9 00	153	765 00		
	Aury G. Coes,	Worcester,	45	9 00	153	765 00		
12th "	John McClellan,	Grafton,	45	9 00	153	765 00		
13th "	Henry S. Wheeler,	Southborough,	30	6 00	153	765 00		
14th "	Jonathan C. Taylor,	Northbridge,	55	11 00	153	765 00		
	George W. Stacy,	Milford,	35	7 00	153	765 00		
15th "	James H. Putnam,	Milford,	35	7 00	153	765 00		
	John S. Needham,	Blackstone,	35	7 00	153	765 00		
	Solomon D. King,	Sutton,	55	11 00	153	765 00		
16th "	Benjamin A. Corbin,	Webster,	60	12 00	153	765 00		
	Henry E. Rockwell,	Millbury,	45	9 00	153	765 00		
17th "	A. J. Bartholomew,	Southbridge,	70	14 00	153	765 00		
	Dexter Bullard,	Spencer,	70	14 00	153	765 00		
18th "	James S. Montague,	Brookfield,	65	13 00	153	765 00		
	Charles E. Smith,	W. Brookfield,	70	14 00	153	765 00		
			—	\$329 00	—	\$23,715 00	\$24,044 00	
1st Hampshire,	Lewis J. Dudley,	Northampton,	115	\$23 00	153	\$765 00		
2d "	Isaac Parsons,	Southampton,	120	24 00	153	765 00		
3d "	Calvin A. Packard,	Goshen,	125	25 00	153	765 00		
4th "	Levi Stockbridge,	Hadley,	120	24 00	153	765 00		
	William S. Clark,	Amherst,	100	20 00	153	765 00		
	<i>Amounts carried forward,</i>		—	\$116 00	—	\$3,825 00	\$108,075 00	\$31,560 00

STATEMENT XIV.

House Pay-Roll.

DETAILS 89.

STATEMENT XIV.

House Pay-Roll.

DETAILS 89.

HOUSE OF REPRESENTATIVES PAY-ROLL—Continued.

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.	
5th Hampshire,	<i>Amounts brought forward,</i>		—	\$116 00	—	\$3,825 00	\$108,075 00	\$31,560 00
6th " "	Joshua G. Longley,	Belchertown,	95	19 00	153	765 00		
	John T. Warner,	Greenwich,	90	18 00	153	765 00		
			—	\$153 00	—	\$5,355 00	5,508 00	
1st Hampden,	George A. Converse,	Monson,	90	\$18 00	153	\$765 00		
2d " "	James G. Allen,	Palmer,	85	17 00	153	765 00		
3d " "	B. C. English,	Springfield,	100	20 00	153	765 00		
	Thomas W. Wason,	Springfield,	100	20 00	153	765 00		
4th " "	Daniel L. Harris,	Springfield,	100	20 00	153	765 00		
5th " "	Titus Amadon,	Springfield,	100	20 00	153	765 00		
6th " "	Edwin H. Ball,	Holyoke,	110	22 00	153	765 00		
	Enoch V. B. Holcomb,	Chicopee,	105	21 00	153	765 00		
7th " "	Abel H. Calkins,	Longmeadow,	105	21 00	153	765 00		
	Joseph Bedortha,	Agawam,	105	21 00	153	765 00		
8th " "	Charles Dickerman,	Westfield,	110	22 00	153	765 00		
9th " "	Berijah H. Kagwin,	Montgomery,	125	25 00	153	765 00		
			—	\$247 00	—	\$9,180 00	9,427 00	
1st Franklin,	Andrew J. Clark,	Orange,	90	\$18 00	153	\$765 00		
2d " "	William W. Thayer,	Montague,	105	21 00	153	765 00		
3d " "	Anson K. Warner,	Greenfield,	110	22 00	153	765 00		
	Silas N. Brooks,	Barnardston,	115	23 00	153	765 00		
4th " "	George Sheldon,	Deerfield,	115	23 00	153	765 00		

4th Franklin,	Austin Rice,	Conway,	125	\$25 00	153	\$765 00		
5th " "	George D. Crittenden,	Buckland,	120	24 00	153	765 00		
			—	\$156 00	—	\$5,355 00	\$5,511 00	
1st Berkshire,	William H. Lapham,	Hancock,	165	\$33 00	153	\$765 00		
2d " "	Jonas A. Champney,	Adams,	170	34 00	153	765 00		
	Shepard Thayer,	Adams,	170	34 00	153	765 00		
3d " "	John V. Barker,	Pittsfield,	155	31 00	153	765 00		
	John E. Merrill,	Pittsfield,	150	30 00	153	765 00		
4th " "	Benjamin F. Peirce,	Peru,	155	31 00	153	765 00		
5th " "	William C. Spaulding,	W. Stockbridge,	165	33 00	153	765 00		
6th " "	John Branning,	Lee,	165	33 00	153	765 00		
7th " "	Egbert Hollister,	Gt. Barrington,	175	35 00	153	765 00		
8th " "	Zaccheus Cande,	Sheffield,	190	38 00	153	765 00		
			—	\$332 00	—	\$7,615 00	7,947 00	
1st Norfolk,	Addison Boyden,	Dedham,	15	\$3 00	153	\$765 00		
2d " "	William J. R. Evans,	W. Roxbury,	5	1 00	153	765 00		
	John Carruthers,	Roxbury,	5	1 00	153	765 00		
3d " "	J. Wilder May,	Roxbury,	5	1 00	153	765 00		
	Augustus Parker,	Roxbury,	5	1 00	153	765 00		
4th " "	Alvin G. Bartlett,	Roxbury,	5	1 00	153	765 00		
5th " "	Daniel B. Stedman,	Dorchester,	5	1 00	153	765 00		
	Samuel Atherton,	Dorchester,	5	1 00	153	765 00		
6th " "	George L. Gill,	Quincy,	10	2 00	153	765 00		
7th " "	Edward Avery,	Braintree,	15	3 00	153	765 00		
8th " "	Elias Richards,	Weymouth,	15	3 00	153	765 00		
	<i>Amount carried forward,</i>		—	\$18 00	—	\$8,415 00	136,468 00	\$31,560 00

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HOUSE OF REPRESENTATIVES PAY-ROLL—Continued.

Districts.	MEMBERS.	Residence.	Miles' Travel	Mileage.	Days' Attendance.	Compensation.	Totals.	
8th Norfolk,	<i>Amount brought forward,</i>		—	\$18 00	—	\$8,415 00	\$136,468 00	\$31,560 00
9th " . . .	J. Murray Whitcomb,	Weymouth,	15	3 00	153	765 00		
10th " . . .	J. Winsor Pratt,	Randolph,	15	3 00	153	765 00		
11th " . . .	Thomas Wilson,	Stoughton,	20	4 00	153	765 00		
	Francis W. Bird,	Walpole,	20	4 00	153	765 00		
	George Vose,	Milton,	10	2 00	153	765 00		
12th " . . .	Fred. K. Ballou,	Foxborough,	25	5 00	153	765 00		
	Anson Daniels,	Medway,	25	5 00	153	765 00		
13th " . . .	Alpheus A. Russegue,	Franklin,	30	6 00	153	765 00		
14th " . . .	Charles C. Sewall,	Medfield,	20	4 00	153	765 00		
15th " . . .	George F. Homer,	Brookline,	5	1 00	153	765 00		
			—	\$55 00	—	\$16,065 00	16,120 00	
1st Bristol,	Joseph A. Perry,	Attleborough,	35	\$7 00	153	\$765 00		
2d " . . .	Erastus M. Reed,	Mansfield,	30	6 00	153	765 00		
3d " . . .	Joseph Barrows,	Easton,	25	5 00	153	765 00		
	Nathan S. Williams,	Taunton,	45	9 00	153	765 00		
4th " . . .	Walter S. Sprague,	Taunton,	35	7 00	153	765 00		
	Jeremy B. Dennett,	Taunton,	35	7 00	153	765 00		
5th " . . .	James H. Coddington,	Dighton,	40	8 00	153	765 00		
6th " . . .	Thomas G. Nichols,	Freetown,	50	10 00	153	765 00		
	John B. Hathaway,	Fall River,	55	11 00	153	765 00		
7th " . . .	Abraham G. Hart,	Fall River,	55	11 00	153	765 00		
	Henry Diman,	Fall River,	55	11 00	153	765 00		
8th " . . .	Ezra P. Brownell,	Westport,	70	14 00	153	765 00		
9th " . . .	George F. Howland,	Dartmouth,	60	12 00	153	765 00		
10th Bristol,	Elijah H. Chisholm,	New Bedford,	60	\$12 00	153	\$765 00		
	Oliver H. P. Brown,	New Bedford,	60	12 00	153	765 00		
11th " . . .	Joshua C. Stone,	New Bedford,	55	11 00	153	765 00		
	Isaac H. Coe,	New Bedford,	60	12 00	153	765 00		
12th " . . .	Charles Bryant,	Fairhaven,	65	13 00	153	765 00		
			—	\$178 00	—	\$13,770 00	\$13,948 00	
1st Plymouth,	J. Q. A. Lothrop,	Cohasset,	25	\$5 00	153	\$765 00		
2d " . . .	DeWitt C. Bates,	Hingham,	20	4 00	153	765 00		
3d " . . .	Edward Y. Perry,	Hanson,	25	5 00	153	765 00		
4th " . . .	Samuel Hall,	Marshfield,	35	7 00	153	765 00		
5th " . . .	Noah Prince,	Kingston,	35	7 00	153	765 00		
6th " . . .	Charles H. Drew,	Plymouth,	40	8 00	153	765 00		
	Elisha M. Dunham,	Carver,	45	9 00	153	765 00		
7th " . . .	Timothy F. Clary,	Wareham,	50	10 00	153	765 00		
8th " . . .	Lemuel LeBaron,	Mattapoisett,	55	11 00	153	765 00		
9th " . . .	Andrew C. Wood,	Middlebrough,	35	7 00	153	765 00		
10th " . . .	Edward Tisdale,	W. Bridgewater,	25	5 00	153	765 00		
	Jacob Bates,	E. Bridgewater,	25	5 00	153	765 00		
11th " . . .	Uriah Macoy,	N. Bridgewater,	25	5 00	153	765 00		
	George W. Reed,	Abington,	25	5 00	153	765 00		
12th " . . .	Sereno Howe,	Abington,	20	4 00	132	660 00		
			—	\$97 00	—	\$11,370 00	11,467 00	
1st Barnstable,	Isaac K. Chipman,	Sandwich,	65	\$13 00	153	\$765 00		
	George Marston,	Barnstable,	75	15 00	153	765 00		
	Heman B. Chase,	Yarmouth,	85	17 00	153	765 00		
	<i>Amount carried forward,</i>		—	\$45 00	—	\$2,295 00	\$178,003 00	\$31,560 00

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## STATEMENT XIV.

## House Pay-Roll.

DETAILS 89.

## HOUSE OF REPRESENTATIVES PAY-ROLL—Concluded.

Districts.	MEMBERS.	Residence.	Miles' Travel.	Mileage.	Days' Attendance.	Compensation.	Totals.
2d Barnstable,	<i>Amount brought forward,</i> { Solomon Thacher, .	Harwich, .	-	\$45 00	-	\$2,295 00	\$178,003 00
3d "	{ Frederick Hebard, .	Dennis, .	90	18 00	153	765 00	
4th "	{ Edmund Flinn, .	Chatham, .	85	17 00	153	765 00	
	{ Nathaniel H. Dill, .	Wellfleet, .	100	20 00	153	765 00	
	{ Jesse S. Pendegrash, .	Truro, .	115	23 00	153	765 00	
			120	24 00			
1st Dukes, .	David Davis, .	Edgartown, .	-	\$147 00	153	\$6,120 00	6,267 00
1st Nantucket, .	William H. Waitt, .	Nantucket, .	100	\$20 00	153	\$765 00	785 00
			120	\$24 00	153	\$765 00	789 00
						\$185,844 00	
House Compensation, .						\$183,790 00	
House Mileage, .						2,054 00	185,844 00
	<i>Amount carried forward,</i>						\$217,404 00

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## STATEMENT XIV.

## Legislative Officers.

DETAILS 40 TO 43.

## DETAILS No. 40.

## CLERKS—SENATE AND HOUSE.

[Res. 1867, Chap. 92; Acts 1867, Chaps. 4, 805 and 858.]

<i>Amount brought forward,</i>		\$217,404 00
Stephen N. Gifford, Clerk of the Senate, .	\$2,500 00	
Benjamin C. Dean, Assist't-Clerk of the Senate, .	750 00	
William S. Robinson, Clerk of the House, .	2,500 00	
William A. Crafts, Assist't-Clerk of the House, .	750 00	
William S. Robinson, Clerk of the House, extra services, .	100 00	6,600 00

## DETAILS No. 41.

## CHAPLAINS—SENATE AND HOUSE.

[Res. 1867, Chap. 92; Acts 1867, Chaps. 4 and 858.]

Charles E. Reed, .	\$400 00	
Pliny Wood, .	400 00	800 00

## DETAILS No. 42.

## PREACHER OF ELECTION SERMON.

[Acts 1867, Chap. 4.]

H. W. Warren, .	✓	100 00
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## DETAILS No. 43.

## SERGEANT-AT-ARMS.

[Acts 1867, Chaps. 4, 805 and 858.]

John Morrissey, .	✓	2,500 00
<i>Amount carried forward,</i>		\$227,404 00

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## STATEMENT XIV.

## Legislative Officers.

DETAILS 44.

## DETAILS No. 44.

## DOOR-KEEPERS, MESSENGERS AND PAGES—

## SENATE AND HOUSE.

[Res. 1867, Chap. 81; Acts 1867, Chaps. 4 and 358.]

<i>Amount brought forward,</i>		\$227,404 00
H. O. Read, Door-keeper to the Senate,	\$975 00	
Stillman W. Edgell, Assistant-Door-keeper to the Senate,	745 00	
James F. Howes, Messenger to the Senate,	715 00	
Hilton F. Hosmer, Page to the Senate,	542 50	
James S. Green, Page to the Senate,	518 00	
George H. Phelps, Door-keeper to the House,	1,005 00	
Charles E. Horne, Assistant-Door-keeper to the House,	745 00	
Joseph F. Porter, Postmaster,	715 00	
O. F. Mitchell, Messenger to the House,	745 00	
H. N. Stockbridge, Messenger to the House,	775 00	
H. T. Lowe, Messenger to the House,	735 00	
A. W. Coles, Messenger to the House,	745 00	
Thomas Tucker, Messenger to the House,	715 00	
L. Crossett, Messenger to the House,	710 00	
John McCarthy, Messenger to the House,	715 00	
D. L. Granger, Messenger to the House,	715 00	
A. E. Story, Messenger to the House,	493 00	
J. H. Dolliver, Page to House,	518 00	
H. D. Rogers, Page to House,	490 00	
H. O. Read,	196 00	
Henry Cosgrave,	165 00	
John Prince,	180 00	
Israel W. Thayer,	35 00	
Samuel B. Kehew,	80 00	
William F. Stoddard,	80 00	
Thaxter Tolman,	110 00	
Z. Cushman,	75 00	
D. A. Martin,	75 00	
William M. Wise,	20 00	
Thomas H. Burgess,	20 00	
Humphrey Jameson,	15 00	
J. N. Tolman,	20 00	
W. S. Stoddard,	20 00	
Edward Rolfe,	20 00	
William Goodhue,	20 00	
	14,579 50	
<i>Amount carried forward,</i>		\$241,983 50

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## STATEMENT XIV.

## Senate Printing, &amp;c.

DETAILS 45.

## DETAILS No. 45.

## SENATE PRINTING AND BINDING.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

<i>Amount brought forward,</i>		\$241,983 50
15,800 copies Address—Governor Bullock,	\$2,182 80	
4,000 copies Election Sermon,	418 45	
100 Diaries and List of Committees,	100 00	
800 copies Constitutional Amendment,	14 65	
1,200 copies Paymaster-General's Report,	61 11	
1,500 copies Surgeon-General's Report,	409 43	
800 copies Commissioners' Report—Mass. School Fund,	16 91	
800 copies Secretary's Report—Banking Associations,	22 55	
2,000 copies Report—Trustees Agricultural College,	107 39	
4,000 copies Commissioners' Report—T. and G. Railroad and Hoosac Tunnel,	747 99	
2,800 copies Trustees' Report—Museum of Zoölogy,	225 66	
1,600 copies Commissioners' Report—Remodelling of State House,	1,024 77	
800 copies Commissioners' Report—Taunton and Lakeville Boundary,	28 48	
1,600 copies Communication of Herman Haupt,	63 21	
800 copies Committee Report—Jamaica Pond Aqueduct Co.,	21 61	
800 copies Committee Report—Marginal Freight Railway Co.,	20 70	
800 copies Act—Extension of Western Railroad,	20 57	
800 copies Committee Report—City of Haverhill,	37 72	
800 copies Committee Report—Provincetown Harbor,	40 70	
800 copies Committee Report—Annexation of Boston and Roxbury,	26 51	
800 copies Cession of Gallop's Island,	14 65	
800 copies Annexation of Roxbury and Boston,	32 99	
1,800 copies Committee Report—Education of Deaf Mutes,	1,091 61	
800 copies Committee Report—Hutchinson Papers,	14 65	
800 copies Committee Report—Streets on the Back Bay,	35 93	
800 copies Committee Report—Prisons,	14 65	
800 copies Veto Message—Annexation of Boston and Roxbury,	22 13	
<i>Amounts carried forward,</i>	\$6,817 82	\$241,983 50

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## STATEMENT XIV.

Senate Printing, &amp;c.

DETAILS 46, 47.

SENATE PRINTING AND BINDING—*Concluded.*

<i>Amounts brought forward,</i>	\$6,817 82	\$241,988 50
500 copies Index to Documents,	94 16	
800 copies Act—Extension of Western Railroad,	61 71	
Various other smaller Documents,	4,392 71	
Newspapers for use of Senate,	33 62	
Binding Senate Documents,	64 50	
		11,464 52

## DETAILS No. 46.

## SENATE BLANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

16,650 Orders of Day,	\$543 90	
3,000 Note Headings, Engraved,	50 11	
500 Letter Headings, Engraved,	26 60	
500 List Senate,	26 38	
500 List of Committees,	29 69	
1,000 Note Headings, Engraved,	23 32	
		700 00

## DETAILS No. 47.

## HOUSE PRINTING AND BINDING.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

800 copies Directors' Report—Western Railroad,	\$14 65	
800 copies Commissioners' Report—Pleuro-Pneumonia,	14 76	
1,300 copies Commissioners' Report—Fisheries,	105 30	
800 copies Commissioners' Report—Printing,	27 17	
800 copies Committee Report—Taxation and Finance,	120 55	
800 copies Appropriation Bill,	20 57	
8,800 copies Report—Constable of the Commonwealth,	898 33	
800 copies Directors' Report—Washingtonian Home,	27 68	
800 copies Attorney-General's Report,	39 83	
800 copies Appropriation Bill,	20 70	
1,300 copies Committee Report—Rate of Interest,	27 26	
1,600 copies Annual Report—Harbor Commissioners,	94 10	
800 copies Committee Report—Eastern Railroad,	22 46	
<i>Amounts carried forward,</i>	\$1,433 36	\$254,148 02

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## STATEMENT XIV.

House Printing, &amp;c.

DETAILS 47.

HOUSE PRINTING AND BINDING—*Continued.*

<i>Amounts brought forward,</i>	\$1,433 36	\$254,148 02
800 copies Appropriation Bill,	20 70	
3,800 copies Commissioners' Report—T. & G. R. R. and Hoosac Tunnel,	934 16	
800 copies Communication of State Constable,	38 46	
800 copies Treasurer's Report,	128 94	
6,800 copies Commissioner's Report—Hours of Labor,	1,254 21	
800 copies Auditor's Report—Summary,	188 42	
800 copies Tax Commissioner's Report,	141 63	
800 copies Report—Agent of Charles River and Warren Bridges,	14 65	
800 copies Commissioners' Report—Provincetown Harbor,	22 13	
800 copies Treasurer's Report—Amounts paid Indians,	16 23	
800 copies Communication—Hoosac Mountain,	71 26	
800 copies Treasurer's Report—Premium on Gold,	23 68	
300 copies List of Committees, Diaries, &c.,	300 00	
800 copies Auditor's Report,	733 02	
1,600 copies Committee Report—Compensation of Public Officers,	120 91	
800 copies Auditor's Report—State Aid,	43 90	
800 copies Committee Report—State Tax,	27 03	
800 copies Memorial—National Union and State Sovereignty,	14 65	
2,800 copies Committee Report—Constitutional Amendment,	137 25	
800 copies Committee Report—Protection of Sheep,	20 70	
800 copies Committee Report—Tufts College,	14 65	
800 copies Committee Report—Schouler's History,	14 65	
800 copies Acts of Congress on Reconstruction,	14 65	
800 copies Committee Report—State Aid,	21 32	
1,600 copies Committee Report—Western and Worcester Railroads,	79 32	
800 copies Appropriation Bill,	20 70	
800 copies Memorial—Directors Boston and Worcester Railroad,	27 68	
2,800 copies Auditor's Statement—Disbursements of State Aid,	161 49	
800 copies Act—Extension Western Railroad,	25 60	
800 copies Committee Report—Sheffield Railroad Company,	14 65	
800 copies Act—Roxbury, Supply of Water,	20 70	
800 copies Committee Report—Duties of State Auditor,	26 51	
<i>Amounts carried forward,</i>	\$6,113 21	\$254,148 02

## STATEMENT XIV.

House Banks, &amp;c.

DETAILS 48.

HOUSE PRINTING AND BINDING—*Concluded.*

<i>Amounts brought forward,</i>	\$6,113 21	\$254,148 02
800 copies Committee Report—Equalization of Bounties,	29 68	
800 copies Committee Report—Military Affairs,	48 22	
1,600 copies Committee Report—Hartford and Erie Railroad,	105 10	
800 copies Committee Report—Equalization of Bounties,	14 65	
800 copies Communication from Attorney-General,	22 13	
800 copies Committee Report—Constitutional Amendment,	22 13	
800 copies Committee Report—Worcester Lunatic Hospital,	14 65	
800 copies Report—Claims of Herman Haupt,	48 14	
800 copies Communication from Herman Haupt,	40 70	
3,600 copies Committee Report—License Law,	6,177 05	
800 copies Committee Report—District Courts,	45 31	
800 copies Committee Report—Williamsburg and N. Adams Railroad,	21 32	
800 copies Resolve—Remodelling of State House,	14 65	
800 copies Appropriation Bill,	20 70	
800 copies Committee Report—Gas Commissioner,	14 65	
600 copies Militia Laws,	294 88	
500 copies Journal House,	1,796 68	
Various other smaller Documents,	3,562 90	
		18,406 75
<b>DETAILS No. 48.</b>		
<b>HOUSE BANKS AND CIRCULARS.</b>		
[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]		
56,500 Orders of the Day,	\$646 36	
1,000 Letter Headings,	39 90	
950 Yea and Nay List,	67 42	
1,000 Blank Report—Bill,	20 35	
500 Blank Act,	17 12	
Miscellaneous,	8 85	
		800 00
<i>Amount carried forward,</i>		\$273,354 77

## STATEMENT XIV.

Stationery for Legislature.

DETAILS 49 TO 51.

## DETAILS No. 49.

## STATIONERY FOR SENATE, ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

<i>Amount brought forward,</i>	\$273,354 77
Writing and Wrapping Paper,	\$318 01
Postage Stamps,	32 01
Pens, Penholders and Pencils,	266 02
Mucilage, Rubber, Rings and Bands,	38 25
Committee and Blank Books, Reference Files, &c.,	71 20
Ink, Twine,	27 25
Envelopes,	87 01
Shears, Erasers, Folders,	51 30
Sundry small items,	38 30
Directory and other Books,	32 65
	962 00

## DETAILS No. 50.

## STATIONERY FOR HOUSE, ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

Writing and Wrapping Paper,	\$1,149 10
Mucilage, Rubber and Rubber Bands,	30 20
Pens, Penholders and Pencils,	291 28
Envelopes,	133 25
Committee and Blank Books,	209 10
Ink and Inkstands,	33 12
Postage Stamps,	20 00
Shears, Erasers and Folders,	33 25
Twine, Sand and Boxes,	56 90
Brushes and Combs,	28 25
Diaries, Index and Reference Files,	26 20
Stationery for Speaker's Desk,	86 50
Sundry small items,	18 55
	2,115 70

## DETAILS No. 51.

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

[Res. 1856, Chap. 74; Acts 1867, Chap. 16.]

Binding and Lettering Documents,	\$119 00
Printing Notices, List of Members, Blanks, &c.,	261 58
Newspapers, Books,	162 12
Postage Stamps,	32 00
Sundries,	27 35
Stationery of various kinds,	60 75
	662 80
<i>Amount carried forward,</i>	\$277,095 27

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## STATEMENT XIV.

## Expenses.

DETAILS 52, 53.

## DETAILS No. 52.

## CONTINGENT EXPENSES OF THE LEGISLATURE.

[Gen. Stat., Chap. 15; Acts 1867, Chap. 16.]

<i>Amount brought forward,</i>		\$277,095 27
Sundry Parties, Washing and Cleaning State House,	\$740 10	
Brushes, Brooms, Soap, Blacking, &c.,	207 01	
City of Boston, Water Rates,	99 43	
House Sand,	18 50	
Labor, Sawing Wood, Clearing Snow, &c.,	376 51	
Ice for State House,	289 65	
Music and other Services at the Old South,	86 00	
Carriage Hire, Hotel and Travelling Expenses,	121 50	
Sundries, Paper, &c.,	47 25	
		1,985 95

## DETAILS No. 53.

## EXPENSES OF LEGISLATIVE COMMITTEES.

[Gen. Stat., Chap. 15; Acts 1867, Chaps. 16, 157, 310 and 858.]

Committee on Finance— Clerical Services,	\$200 00	
Committee on Troy and Greenfield Railroad and Hoosac Tunnel— Hotel Expenses and Travelling Fares,	625 75	
Committee on Worcester and Western Rail- roads— Reporting, . . . . . \$225 00 Advertising, . . . . . 35 25	260 25	
Committee on Prisons— Hotel Expenses and Travelling Fares,	135 85	
Committee on Equalization of Bounties— Advertising, . . . . .	36 00	
Committee on Hours of Labor— Advertising, . . . . .	11 01	
<i>Amounts carried forward,</i>	\$1,268 86	\$279,081 22

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## STATEMENT XIV.

## Expenses.

DETAILS 53.

## EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

<i>Amounts brought forward,</i>	\$1,268 86	\$279,081 22
Committee on Federal Relations— Advertising, . . . . .	31 88	
Committee on License Law— Reporting testimony and arguments, . \$1,434 25 Clerical service, &c., . . . . . 87 00	1,521 25	
Committee on Judiciary— Reporting, . . . . . \$22 50 Advertising, . . . . . 2 25	24 75	
Committee on Fisheries— Hotel Expenses, . . . . .	49 50	
Committee on Roads and Bridges— Hotel and Travelling Expenses, . . . . .	16 30	
Committee on Agriculture— Advertising, . . . . .	1 87	
Committee on State Aid— Advertising, . . . . .	1 88	
Committee on Public Charitable Institutions— Hotel Expenses and Travelling Fares, . . . . .	21 55	
Committee on Annexation of Roxbury and Bos- ton— Advertising, . . . . .	4 38	
Committee on Mercantile Affairs— Advertising, . . . . .	1 00	
Committee on Manufactures— Advertising, . . . . .	7 76	
<i>Amounts carried forward,</i>	\$2,950 98	\$279,081 22

## STATEMENT XIV. Fees of Witnesses. DETAILS 54.

EXPENSES OF LEGISLATIVE COMMITTEES—*Concluded.*

Amounts brought forward, . . . . .	\$2,950 98	\$279,081 22
Committee on Railways and Canals— Advertising, . . . . .	58 75	
Committee on Deaf-Mutes— Reporting Evidence, . . . . . \$260 00 Hotel Expenses and Travelling Fares, . . . . . 40 00 Advertising, . . . . . 13 01	313 01	
Committee on Military Affairs— Travelling Expenses, . . . . . \$27 00 Advertising, . . . . . 12 38	39 38	
Committee on State Constabulary— ✓ Clerical Services, . . . . . \$33 00 Advertising, . . . . . 6 13	39 13	
Committee on Harbors and Flats— ✓ Compensation of Committee, . . . . . \$865 00 Travelling Expenses, . . . . . 140 00 Advertising and Reporting, . . . . . 176 25	1,281 25	
Committee on Banks and Banking— Advertising, . . . . .	9 00	
Postage Stamps furnished Committees, . . . . .	18 08	4,709 58

## DETAILS No. 54.

## FEES OF WITNESSES BEFORE COMMITTEES.

[Gen. Stat., Chap. 157; Acts 1867, Chaps. 4 and 310.]

Witnesses before Committee on License Law, . . . . .	\$942 85	
Witnesses before Committee on Judiciary, . . . . .	127 05	
Total Legislative Expenses for Regular Session, 1867, . . . . .		1,069 90
		\$284,860 65

## STATEMENT XIV. Compensation. DETAILS 55, 56.

## GOVERNOR AND COUNCIL.

## DETAILS No. 55.

## GOVERNOR.

[Acts 1864, Chap. 240.]

Alexander H. Bullock, salary, . . . . .	\$5,000 00
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## DETAILS No. 56.

## COMPENSATION AND MILEAGE OF LIEUTENANT-GOVERNOR AND COUNCIL.

[Res. 1867, Chap. 292; Acts 1867, Chap. 4 and 358.]

Retiring Members of Council of 1866—		
William Claflin, 5 days and 40 miles, . . . . .	\$48 00	
Thomas Talbot, 6 days and 100 miles, . . . . .	44 00	
William N. Flynt, 9 days and 360 miles, . . . . .	108 00	
Joseph F. Hitchcock, 8 days and 320 miles, . . . . .	96 00	
Charles F. Dana, 6 days, . . . . .	24 00	
Benjamin Evans, 5 days and 180 miles, . . . . .	56 00	
Charles A. Stevens, 5 days and 320 miles, . . . . .	84 00	
John S. Brayton, 6 days and 200 miles, . . . . .	64 00	
Levi L. Goodspeed, 5 days and 120 miles, . . . . .	44 00	\$568 00
William Claflin, Lieutenant-Governor—		
Regular Annual Session, 153 days, . . . . .	\$1,530 00	
Travel, 10 miles, . . . . .	2 00	
Extra Sessions, 51 days, . . . . .	510 00	
Travel, 300 miles, . . . . .	60 00	2,102 00
Thomas Talbot—		
Regular Annual Session, 153 days, . . . . .	\$765 00	
Travel, 25 miles, . . . . .	5 00	
Extra Sessions, 65 days, . . . . .	325 00	
Travel, 800 miles, . . . . .	160 00	1,255 00
Charles F. Dana—		
Regular Annual Session, 153 days, . . . . .	\$765 00	
Extra Sessions, 33 days, . . . . .	165 00	930 00
Amounts carried forward, . . . . .	\$4,855 00	\$5,000 00

# APPENDIX.

The following Analyses exhibit the details of Expenses paid in 1867 on account of 1866, and previous years, which were not rendered in season to appear in the last Annual Report of this Department:—

LEGISLATIVE DEPARTMENT.		
<i>Stationery, &amp;c., ordered by Sergeant-at-Arms.</i>		
Printing, . . . . .	\$158 96	
Postage, Paper, &c., . . . . .	34 25	
		\$193 21
<i>Expenses of Legislative Committees.</i>		
<i>Special Committee on Salaries:—</i>		
<i>Charles Adams, Jr.—</i>		
Compensation, 45 days, at \$4, . . . . .	\$180 00	
Expenses, . . . . .	263 10	
		443 10
<i>T. Post—</i>		
Compensation, 40 days, at \$4, . . . . .	\$160 00	
Expenses, . . . . .	222 00	
		382 00
<i>Henry Alexander, Jr.—</i>		
Compensation, 40 days, at \$4, . . . . .	\$160 00	
Expenses, . . . . .	135 00	
		295 00
<i>J. F. Manahan—</i>		
Compensation, 40 days, at \$4, . . . . .	\$160 00	
Expenses, . . . . .	96 00	
		256 00
<i>George Foster—</i>		
Compensation, 40 days, at \$4, . . . . .	\$160 00	
Expenses, . . . . .	94 00	
		254 00
<i>E. W. Lane—</i>		
Compensation, 45 days, at \$4, . . . . .	\$180 00	
Expenses, . . . . .	63 45	
		243 45
<i>Asa French—</i>		
Compensation, 45 days, at \$4, . . . . .	\$180 00	
Expenses, . . . . .	50 00	
		230 00
<i>Amounts carried forward,</i> . . . . .	\$2,103 55	\$193 21

<i>Amounts brought forward,</i> . . . . .	\$2,103 55	\$193 21
<i>E. L. Barney—</i>		
Compensation, 40 days, at \$4, . . . . .	\$160 00	
Expenses, . . . . .	56 80	
		216 80
<i>George Heywood—</i>		
Compensation, 40 days, at \$4, . . . . .	\$160 00	
Expenses, . . . . .	56 50	
		216 50
<i>Rufus Kimball—</i>		
Compensation, 40 days, at \$4, . . . . .	\$160 00	
Expenses, . . . . .	58 00	
		218 00
<i>Joshua Stone—</i>		
Compensation, 40 days, at \$4, . . . . .	\$160 00	
Expenses, . . . . .	55 00	
		215 00
<i>J. A. Cunningham—</i>		
Compensation, 40 days, at \$4, . . . . .	\$160 00	
Expenses, . . . . .	42 00	
		202 00
<i>G. A. Shaw—</i>		
Compensation, 40 days, at \$4, . . . . .	\$160 00	
Expenses, . . . . .	36 00	
		196 00
<i>P. E. Aldrich—</i>		
Compensation, 25 days, at \$4, . . . . .	\$100 00	
Expenses, . . . . .	50 21	
		150 21
	\$3,518 06	
Advertising, . . . . .	82 38	
Clerical Services, . . . . .	120 00	
Travelling Expenses, . . . . .	69 10	
		3,789 54
<i>Legislative Contingent.</i>		
<i>Expenses of Legislature to and from Hoosac Tunnel,</i> . . . . .		
	\$285 00	
Teaming to and from State House, . . . . .	213 00	
Document Sticks, . . . . .	150 00	
Brooms, Brushes, &c., . . . . .	107 20	
Carriage Hire, . . . . .	27 39	
Labor, . . . . .	131 02	
Miscellaneous, . . . . .	63 11	
House Sand, . . . . .	11 30	
		988 02
		\$4,970 77

CORPORATION TAX.		
Amount refunded cities and towns, . . . . .		\$99,319 69
NORTHAMPTON LUNATIC HOSPITAL.		
Raising four tanks, . . . . .		\$192 81
INSURANCE COMMISSIONERS.		
Clerical services rendered previous to establishment of the new Commission, . . . . .		\$556 72

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## REPORT

OF THE

## AUDITOR OF ACCOUNTS

OF THE

## Commonwealth of Massachusetts,

FOR THE YEAR ENDING

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