

	Page
Stationery, Legislature, ordered by	
Sergeant-at-Arms,	103, 293
Statutes at Washington,	250, 306
Stock and Mortgages of Railroad Cor-	
porations,	35
Superior Court, Judges' salaries,	124
Support of State Paupers by Cities	
and Towns,	151-156, 297-299
Support of Indian Paupers,	153
Support of Normal Schools,	261-263
Supreme Judicial Court, Judges' sala-	
ries,	124
clerk,	124
fees,	73
reporter and clerks,	124
expenses,	124
Surgeon-General's Bureau,	164, 301
South Boston Flats, Agents,	134

T.

Tax on Mass. Hospital Life Insur-	
ance Company,	65
Taunton Lunatic Hospital,	
151, 220, 290, 305	
Tax Commissioner,	114, 115
Tax on Bank Shares,	239-249
Teachers' County Associations,	143, 307
Term Reports,	122
Tewksbury State Almshouse, ex-	
penses,	145-148
income,	74
building,	221
valuation,	291
Todd Normal School Fund, securi-	
ties,	276
income,	276
Transportation of State Paupers,	154
Transportation of Militia,	180-191, 301
Treasurer's salary,	113
first and second clerks,	113
extra clerks,	113
incidentals,	113
Troy & Greenfield Railroad Loan	
Sinking Fund, securities and trans-	
actions,	270-272

Troy & Greenfield Railroad Loan	
Troy & Greenfield Railroad Loan	
interest,	20, 200
Troy & Greenfield Railroad	
Hoosac Tunnel,	15, 68, 222-224
Troy & Greenfield Railroad	
Hoosac Tunnel Contract and Fund	
Account,	224

U.

Uniforms Vol. Militia,	
Union Fund Loan,	134, 224
Union Loan Sinking Fund,	
Universal Exposition,	224
Unproductive Property,	224
Unsettled Claims,	224
Uncalled for Sums in Treasury,	224

V.

Valuation, State Expenses of,	124
Visiting Agent Board of State Char-	
ities,	124, 224
Volunteer Bounty,	224

W.

War Loan,	224
War Loan Sinking Fund,	224
Watchmen, Engineer and Firemen,	
State House,	124
Weights, Measures, etc.,	249, 261, 262
Westfield Normal School,	224
Witness Fees,	187, 224
Worcester Lunatic Hospital,	151, 224
Worcester Lunatic Hospital Build-	
ings,	221, 224
Worcester Normal School,	224
Worcester Hospital Fund,	224
Washington, Memorial Statutes at,	224
Worcester Lunatic Hospital Loan,	83, 221, 224
Width of Rims of Wheels,	224
Wilson Obsequies,	224

Z.

Zoology, Museum of,	224
-------------------------------	-----

REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1876.

BOSTON:

ALBERT J. WRIGHT, STATE PRINTER,
79 MILK STREET (CORNER OF FEDERAL).

1877.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, January 15, 1877.

Hon. JOHN D. LONG, *Speaker of the House of Representatives.*

SIR:—I have the honor to submit herewith the Twenty-Eighth Annual Report of this department, it being for the year ending December 31, 1876.

Very respectfully,

JULIUS L. CLARKE,
Auditor.

P R E F A C E.

The statutes prescribing the matter and form of the Auditor's Report require the following exhibit:—

First.—A summary statement of receipts and payments for the preceding year; also a detailed and particular statement of receipts and expenditures belonging to each year; the statement of expenditures showing in separate classifications the expenses incurred for the support of all permanent departments, services and institutions, and those incurred for special and exceptional purposes, the account being so constructed as to show the expenditures incurred within the year, as far as ascertained, whether paid or unpaid at its close.

Second.—A statement showing the aggregate amount of funded debt, and of temporary loans, at the beginning and end of the year respectively, the balance of increase or decrease thereof, and the cause of such balance; also the excess of the ordinary expenses of the year over the income thereof, or the contrary, and the amount of such balance.

Third.—A statement of the items of all accounts of expenditure, so far as they may possess public interest or value, showing by proper classification the various officers or boards under whose direction the same have been incurred; also of all salaries, likewise separated, so as to show the different classes of officers receiving the same; and no expenditure exceeding \$500 to be included under any indefinite head, if composed of separate items.

Fourth.—A particular statement of the transactions of the funds belonging to or held in trust by the Commonwealth, and also the manner in which the moiety of the income of the school fund, applicable to educational purposes, has been disbursed.

Fifth.—An estimate for the current year, of the ordinary revenue of the Commonwealth, and of such other means as may appear available for the payment of accruing expenses.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, January 15, 1877.

To the Honorable Senate and House of Representatives.

The Auditor has the honor to transmit herewith to the Legislature the Twenty-Eighth Annual Report of this department, covering the financial affairs of the State for the year ending December 31, 1876.

The "centennial year" closes with a gratifying exhibit of the fiscal interests of the Commonwealth. With its ordinary and exceptional expenditures materially diminished, its revenues promptly realized, its outstanding debt reduced, its credit at home and abroad unimpaired, and its bonds ranking, as heretofore, among the choicest and best securities in the market, the record should be especially satisfactory to every citizen.

Although the public debt, amounting on the 1st of January, current, to \$33,550,464, includes more than a million of dollars authorized and very successfully negotiated in 1876, there is still a net reduction of \$336,000. Nearly a million more will be paid during the present year, and the reduction will go on from year to year as instalments mature, unless farther loans are granted in aid of new enterprises, or for the completion of those already in progress and now supposed to be substantially provided for.

Excluding corporation and bank taxes collected and returned to cities and towns (which are not properly expenses of the government), and also sums paid in liquidation of loans, it appears that the whole amount paid and payable from the revenue for expenditures of every description was, as far as ascertained, \$4,378,939 in 1876, against \$4,932,019 in 1875, being considerably less than in any year since 1863.

The reduction in the ordinary expenses of 1876 was made due to the legislation of that year, and would have been still greater had its operation covered the entire year. The saving in the military department, which constituted the principal item, was largely offset by expenses necessarily incurred in effecting its reorganization. But as the legislation referred to will have full effect from the commencement of the present year, the reduction provided for will appear in its proper ratio, unless new expenditures are sanctioned by the Legislature.

Information not heretofore given relating to the revenues, expenditures and liabilities of the Commonwealth, with comparative results covering the last seventeen years, will be found in the tabulations appearing on subsequent pages of this Report.

RECEIPTS AND PAYMENTS.

The receipts into and payments from the treasury during the year 1876, on account of ordinary revenue and sundry funds, are shown in a summary enumeration of accounts in Statements No. II. to No. V. inclusive. The payments from the ordinary revenue are reported in still further detail in Statement No. VIII.; and the receipts on the same account in Statement No. XIV. The present condition of the various funds, including their transactions for the year, appear in detail in Statement No. XVI. The following are the aggregated results exhibited in these several statements:—

Cash on hand, January 1, 1876,	\$5,806,946 71
Transactions during the year:—	
Receipts on account of revenue,	\$6,400,746 78
Receipts on account of funds,	4,785,078 32
	<hr/>
	11,185,825 10
Total	<hr/>
	\$16,492,771 81
Payments from revenue,	\$6,101,436 64
Payments on account of funds,	6,761,011 93
Total,	<hr/>
	12,862,448 57
Cash on hand at the close of the year,	\$3,630,323 24

Recapitulation.

The foregoing statement may be further analyzed, as follows:—

Revenue cash on hand, Jan. 1, 1876,	\$960,824 88
Revenue receipts during the year,	6,400,746 78
	<hr/>
Total,	\$7,361,571 66
Payments from revenue,	6,101,436 64
Revenue cash remaining on hand,	
Jan. 1, 1877,	<hr/>
	\$1,260,135 02
Fund cash on hand, Jan. 1, 1876,	\$4,346,121 83
Fund receipts during the year,	4,785,078 32
	<hr/>
Total,	\$9,131,200 15
Payments on account of funds,	6,761,011 93
Balance of cash on this account,	<hr/>
	2,370,188 22
Total cash on hand, as before stated,	<hr/>
	\$3,630,323 24

Apportionment of Cash Balance.

The balance of cash remaining in the treasury, as shown in the previous exhibit, belongs to the following funds and accounts:—

Troy & Greenfield Railroad Sinking Fund,	\$158,769 17
Troy & Greenfield Railroad Fund,	110,468 35
Bounty Loan Sinking Fund,	220,590 78
Boston, Hartford & Erie Railroad Sinking Fund,	62,914 43
Union Loan Sinking Fund,	3,597 10
Back Bay Lands Fund,	1,255 00
Coast Defence Loan Sinking Fund,	42,836 92
War Loan Sinking Fund,	5,218 00
Hospital and Prison Loan Sinking Fund,	121,995 76
Debt Extinguishment Sinking Fund,	384 10
Back Bay Land Commissioners' Fund,	45,286 42
Massachusetts School Fund,	73,894 18
Agricultural College Fund,	50,000 00
Todd Normal School Fund,	2,100 00
Harbor Compensation Fund,	24,935 97
Income Massachusetts School Fund,	79,492 47

Income Agricultural College Fund,	\$1,136 00
Income Todd Normal School Fund,	570 00
Income Rogers Book Fund,	103 00
Danvers Lunatic Hospital Loan,	327,443 00
Worcester Lunatic Hospital Loan,	219,878 00
Hospital and State Prisons Loan,	569,771 00
Harbor Improvement Loan,	200,382 00
Massachusetts Volunteers,	46,871 00
Allotment Rolls,	284 00
Returned Allotment,	10 00
Add revenue cash,	\$2,370,188 02
Total cash,	1,260,135 02
	\$3,630,323 02

ESTIMATES FOR 1877.

From the best data accessible, the expenditures for the current year are estimated as follows:—

Executive department,	\$27,000 00
Legislative department,	275,000 00
Secretary's department,	25,000 00
Treasurer's and Tax Commissioner's department,	40,000 00
Auditor's department,	11,900 00
Attorney-General's department,	9,500 00
State House expenditures,	23,500 00
Pemberton Square building,	11,000 00
Printing, other than legislative,	75,000 00
Judiciary,	310,000 00
Savings Bank Commissioners,	7,300 00
Insurance Commissioner's department,	24,000 00
Agricultural department,	24,000 00
Railroad Commissioners,	20,000 00
State Library,	6,800 00
Military,	170,000 00
Charitable,	350,000 00
State Prison,	150,000 00
State Workhouse, Bridgewater,	50,000 00
State Detective Force,	56,000 00
State Reform and Industrial Schools,	80,000 00
Educational, Deaf and Dumb, etc.,	80,000 00
Board of Health,	7,500 00
Arrest of fugitives,	1,500 00

Agent for Discharged Convicts,	\$4,000 00
Commissioners Inland Fisheries,	5,000 00
Harbor Commissioners,	13,000 00
Sheriffs,	500 00
Census statistics,	2,000 00
Bureau Labor Statistics,	9,000 00
Commissioner of Corporations,	2,000 00
Commissioners on Prisons,	2,500 00
State aid and expenses resulting from the war,	400,000 00
Interest, including January payment of 1878,	1,785,000 00
Premium on coin and exchange,	275,000 00
Unpaid warrants in the treasury, about	21,000 00
Unexpended revenue appropriations, about	330,000 00
Corporation taxes, cities and towns, about	29,000 00
Northampton Lunatic Hospital Loan,	29,000 00
Deficiencies, about.	30,000 00

Total, \$4,771,300 00

Estimated revenue to meet expenditures:—

Balance state tax, 1876,	\$2,106 00
Corporation taxes, net proceeds,	263,000 00
Bank stock tax, net proceeds,	195,000 00
Savings bank tax,	1,700,000 00
Insurance taxes and licenses, including Mass. Hospital Life Insurance Co.,	260,000 00
Interest on deposits,	50,000 00
Hawkers and peddlers,	16,000 00
State Prison, income;	70,000 00
Alms house and Reform School, income,	15,000 00
Secretary's fees and commissions,	7,000 00
Cities and towns, for support of paupers,	25,000 00
Railroad Commissioners,	20,000 00
Liquor licenses,	100,000 00
Condemned liquors,	10,000 00
Miscellaneous,	15,000 00

\$2,748,106 00

Add revenue cash in the treasury, 1,260,135 02

Total, \$4,008,241 02

Estimated expenditures, \$4,771,300 00

Estimated revenue, 4,008,241 02

Deficit, \$763,058 98

From these estimates it will be at once apparent that a state tax of \$1,200,000 to \$1,400,000 will be necessary to provide for the deficit, and enable the treasury to meet the financial needs prior to the incoming revenues of 1878, which latter do not begin to accumulate much, if any, prior to the middle of June. Should the Legislature authorize any considerable amount of special or extraordinary expenditures without providing other means of payment, it will involve the necessity of a still larger tax. Otherwise, the amount here named will probably be sufficient, and will be a great reduction from the average of many previous years, the state tax since 1862 having ranged from \$1,800,000 to \$5,000,000 with an average of \$2,590,000.

REVENUE AND PAYMENTS THEREFROM.—COMPARATIVE RESULTS.

The following comparative tabulation of revenue receipts including state taxes, and of payments on the same account for seventeen years ending December 31, 1876, is introduced for the purpose of communicating, in the briefest form, information frequently sought for by members of the Legislature and others. For obvious reasons, the tabulation commences with 1860, the year immediately preceding the "War of the Rebellion," and, as a convenient source for reference, in connection with the finances of the State, it may possess interest and value.

The classification of ordinary and exceptional payments differs in a few of its items from that sometimes given, but its line is believed to be correctly drawn. For the purpose of this exhibit, all payments from ordinary revenue for railroad and war expenditures, including interest on funded loans, premium on gold and cost of exchange in that connection, also corporation and bank taxes refunded to cities and towns, and all other special and unusual payments, are treated as exceptional; while those classed as ordinary cover only the simple and permanent running expenses incurred in the maintenance of the government.

For detailed classifications of expenditures paid and payable

revenue for 1875-6, reference may be had to State-accounts Nos. XIII. and XV. The following is the comparative summary:—

Summary Statement of Revenue Receipts and Payments, 1860 to 1876, inclusive.

Year.	State Tax.	Total Ordinary Revenue, including Tax.	Strictly Ordinary Expenses.	Exceptional Expenses and Payments.	Total Expenses on this Account.
1860.	\$250,000	\$1,012,085	\$985,286	\$172,692	\$1,157,978
1861.	300,000	1,131,096	906,668	3,503,924	4,410,592
1862.	1,800,000	2,949,817	929,363	1,686,523	2,615,886
1863.	2,400,000	7,211,128	955,609	7,115,181	8,070,790
1864.	2,400,000	5,973,597	1,114,328	14,323,912	15,438,240
1865.	4,700,000	7,129,702	1,504,263	8,694,840	10,199,103
1866.	3,000,000	5,287,531	1,981,928	4,748,785	6,730,713
1867.	5,000,000	7,605,642	2,011,466	4,956,566	6,968,032
1868.	2,000,000	5,062,497	1,881,376	5,380,854	7,262,230
1869.	2,500,000	5,725,879	2,014,720	3,386,763	5,401,483
1870.	2,500,000	9,387,702	1,996,114	7,377,724	9,373,838
1871.	2,500,000	8,713,124	1,926,376	6,153,180	8,079,556
1872.	2,000,000	5,676,293	1,923,041	3,743,762	5,666,803
1873.	2,250,000	6,854,647	2,056,425	4,307,659	6,364,084
1874.	2,000,000	7,027,602	2,042,527	4,993,200	7,035,727
1875.	2,000,000	7,312,885	2,054,385	4,997,893	7,052,278
1876.	1,800,000	6,392,435	1,897,295	4,030,695	5,927,990

During the last fifteen years above cited, commencing with 1862, the State has paid direct taxes amounting to \$18,850,000, making a yearly average of \$2,590,000, against an average of less than \$242,000 for the preceding five years; while the total ordinary revenue, including State taxes, has amounted to \$98,310,481, with an average of \$6,554,032.

The strictly ordinary expenses of the State for the same period show an annual average of \$1,752,614; the exceptional expenses and payments chargeable to the revenue, \$3,726,502; and the gross disbursements, an average of \$7,479,110.

It will be observed that the ordinary expenses shown in this classification have more than doubled within the period named. But it is also true that the services required in most of the state departments have increased in equal, and in many instances in even greater, ratio,—a fact which could

hardly be otherwise, in view of the constantly extending interests and business requirements of the Commonwealth.

The large increase in this class of expenses in 1864 accrued chiefly in the legislative, military, charitable and reformatory departments, and from interest on temporary loans negotiated in anticipation of revenue receipts and other income. But with the subsequent reduction of interest on temporary loans, which interest ceased entirely with the class of loans in 1874, there came a corresponding increase in the cost of other departments, including nearly all connected with the state government, the aggregate reached in 1866 having been substantially maintained till 1876.

The exceptional expenditures paid from the revenue in the second year, 1861, were upwards of three and a half millions of dollars, against \$172,692 in 1860, this class of expenditures for the several previous years having ranged from about \$50,000 to \$300,000 only. From three and a half millions in 1861, the exceptional items payable from revenue reached upwards of fourteen millions in 1864, subsequently diminishing, year by year, to \$4,030,695 in 1876, as far as ascertained. Of course it is well understood that a very large aggregate of these exceptional expenditures accrued from the contingencies of war, such as interest on war loans and aid to the families of volunteers, the former up to the close of 1876 having amounted to \$9,692,845.43 and the latter to \$14,521,747.80, making the aggregate of these two items alone \$24,214,593.23.

THE FUNDED DEBT.

The several loans constituting the present funded debt, are enumerated in detail in Statement No. IX. Only a little more than one-eighth of the whole has accrued from expenditures other than for railroad and war purposes; while more than half of the entire debt consists of railroad loans, and the remainder, or more than one-third, makes up the outstanding balance of the war loans.

The aggregate amount of this debt, the balances of increase and decrease thereof, the cause of such balances, and other matters of kindred interest, are shown in the following summary:—

Aggregate funded debt, January 1, 1876,	. . . \$33,886,464 00
Aggregate amount, January 1, 1877,	. . . 33,550,464 00
Decrease in 1876,	. . . \$336,000 00

Decrease in 1876 by issue of new scrip, viz.:—

Worcester Hospital Loan,	. . . \$350,000 00
Worcester Hospital Loan,	. . . 450,000 00
Worcester Improvement Loan,	. . . 300,000 00
	<u>\$1,100,000 00</u>

Decrease in 1876 by payment of maturing instalments:—

Balance of Union Fund Loan of 1861,	1,436,000 00
Net decrease as above stated,	<u>\$336,000 00</u>

The following instalments mature during the current year:—

Worcester and Worcester Railroad Loan,	. . . \$400,000 00
Union Fund Loan of 1862,	. . . 400,000 00
Northampton Lunatic Hospital Scrip of 1856,	. . . 50,000 00
	<u>\$850,000 00</u>

The sinking fund held by the Commonwealth for the liquidation of the first, is sufficient for that purpose, computed at the present market value of its securities. The second is fully provided for by the sinking fund created for its redemption. The last is payable from the Debt Extinguishment Fund, which shows a deficit of about \$29,000 to be provided for by appropriation from the revenue, or by transfer of the necessary amount from some other fund, as the Legislature may determine.

Growth and Character of the Funded Debt.

The following statement of the funded debt for seventeen consecutive years, from January 1, 1861, to January 1, 1877, inclusive, showing its growth and character from year to year, has been collated for the purposes of information and reference:—

January 1.	Ordinary Loans.	Railroad Loans.	War Loans.	Total
1861,	\$1,290,000 00	\$5,527,127 56	—	\$6,817,127 56
1862,	1,589,000 00	5,824,435 56	\$2,217,500 00	9,630,935 56
1863,	1,658,000 00	5,824,435 56	3,600,000 00	11,082,435 56
1864,	1,710,000 00	6,033,435 56	4,188,000 00	11,931,435 56
1865,	1,610,000 00	6,574,435 56	6,188,500 00	14,372,935 56
1866,	1,440,000 00	6,499,435 56	11,117,000 00	19,056,435 56
1867,	1,340,000 00	6,826,196 00	15,177,372 00	23,343,568 00
1868,	1,340,000 00	6,751,196 00	16,573,244 00	24,664,440 00
1869,	1,092,000 00	9,142,176 00	16,573,244 00	26,787,420 00
1870,	1,090,000 00	11,734,016 00	16,573,244 00	29,397,260 00
1871,	1,071,000 00	9,483,920 00	16,573,244 00	27,128,164 00
1872,	1,070,000 00	12,124,476 00	16,434,888 00	29,629,364 00
1873,	870,000 00	13,303,016 00	13,519,688 00	27,692,712 00
1874,	750,000 00	14,501,616 00	13,226,188 00	28,477,820 00
1875,	1,558,000 00	11,971,016 00	12,936,188 00	29,465,224 00
1876,	3,613,280 00	17,768,996 00	12,504,188 00	33,886,464 00
1877,	4,713,280 00	17,768,996 00	11,068,188 00	33,550,464 00

Maturing Instalments.

The present funded debt will mature in various instalments during the next twenty-four years, as follows:—

1877,	\$850,000	1890,	\$500,000
1878,	200,000	1891,	3,812,500
1880,	220,000	1893,	200,000
1883,	1,088,000	1894,	10,921,250
1888,	3,061,300	1895,	4,840,000
1889,	3,142,128	1896,	1,100,000
And in the year—		1900,	3,590,000

To the aggregate of these instalments should be added \$1,000 of the Six Per Cent. Scrip of 1856, due in 1862, still outstanding.

SINKING FUNDS.

The condition of these funds on January 1, 1877, is shown in the annexed statement:—

Troy & Greenfield R. R. Sinking Fund,	\$3,039,747
Bounty Loan Sinking Fund,	3,700,711
Boston, Hartford & Erie R. R. Sinking Fund,	963,800
Union Loan Sinking Fund,	603,547
Back Bay Lands Fund,	220,000

Defence Loan Sinking Fund,	\$609,249 42
Loan Sinking Fund,	1,000,000 00
Hospital and Prison Loan Sinking Fund,	466,495 76
Extinguishment Sinking Fund,	24,820 10
Worcester R. R. Sinking Fund,	364,692 56
Commissioners Public Lands,	77,402 31
	\$11,070,520 05
market value in excess of the above,	360,397 44

Total, \$11,430,917 49

The statement has been frequently ventured, that with the possible exception of the Troy & Greenfield Railroad and Hoosac Tunnel loans, the entire funded debt will be amply provided for at maturity by these funds and other resources pledged to them by existing laws, among the latter the unsold Back Bay Lands; the South Boston Flats, the old Worcester Hospital Estate; and the unsettled balance of the Massachusetts Claim against the United States. This statement can hardly fail of verification, should the funds maintain their ordinary ratio of accumulation, with the addition of other assets already referred to, though it may become necessary under legislative sanction to transfer the excess accruing in some of the funds to meet any deficit existing in others when required for the payment of loans.

TROY & GREENFIELD RAILROAD AND HOOSAC TUNNEL.

The several loans authorized and negotiated on this account from 1858 to 1875, amount in the aggregate as follows:—

Sterling bonds, £2,190,800, at \$4.84,	\$10,603,472 00
Federal bonds,	3,166,500 00
Total,	\$13,769,972 00

Net Cost.

Annexed is a summary statement of expenditures on account of the road and tunnel to January 1, 1877, as shown by the books of this department:—

Scrip issued to the T. & G. R. R. Co., before possession was taken by the State,	\$970,000
Amount since paid to January 1, 1876, including interest on scrip, less rents, materials sold, etc.,	14,123,235
Payments in 1876 :—	
Paid from the Fund :—	
For contracts, stock, supplies, etc., including \$30,053.05 on unpaid warrants in the treasury, January 1, 1876,	\$1,311,908 48
Compensation and expenses of officers and engineers,	37,311 07
Other expenses, including pay of laborers,	117,015 67
	<u>\$1,466,235 22</u>
Paid from the Revenue :—	
For interest on scrip,	689,352 84
	<u>\$2,155,588 06</u>
Deduct receipts from rents, tolls, etc.,	49,418 94
	<u>Net payments in 1876, 2,106,169 12</u>
Total net cost paid to January 1, 1877,	<u>\$17,200,074 34</u>

The excess of the net cost, amounting to \$3,430,107.71 over the proceeds of the loans as before stated, has accrued from the payment of moneys appropriated since 1870 from the ordinary revenue on account of interest on scrip and for other purposes connected with the work, the interest alone, to January 1, 1877, amounting to \$3,287,834.89, averaging more than half a million annually.

In addition to the total net cost or payments represented in the foregoing statement, bills and estimates accrued in November and December of 1876, and not yet rendered to this department, together with reserved percentages due on contracts, the whole amounting to \$121,939.84, would increase the present net cost to \$17,322,019.57.

Statement of the Fund Account.

Balance of cash, January 1, 1876,	\$1,575,252 30
Received from sales of material, etc.,	2,496 40
	<u>\$1,577,748 70</u>
Payments during the year,	1,467,280 35
	<u>Cash in the Fund, January 1, 1877, \$110,468 35</u>

Of the total payments, the sum of \$1,045.13 was returned to the treasury, leaving the net amount \$1,466,235.22. The balance of cash in the Fund at the close of the year's transactions has accrued chiefly from sales of material, the proceeds of which, for several years, have been credited to that account.

THE NEW HOSPITAL AT WORCESTER.

The loan authorized by chapter 160 of the Acts of 1875, for the payment of expenditures connected with the establishment of this institution, was \$750,000. The same Act provided that all sums previously advanced from the revenue in aid of this enterprise, less the amount received from sales of lands from the old hospital estate in accordance with the provisions of chapter 238 of the Acts of 1870, should be reimbursed to the treasury from the proceeds of the loan, and the balance applied to the erection, completion and finishing of the buildings. The net reimbursement to the revenue from the proceeds of this loan was \$356,714.69, leaving a balance of \$393,285.31 applicable as above.

The Act of 1875 further provided for the establishment of a sinking fund for the redemption of the scrip issued in accordance therewith, the fund to consist of the premium on scrip, less expenses of sale, and so much of the proceeds of sales of land from the old hospital estate as may not be necessary to reimburse the revenue for advances made.

By chapter 226 of the Acts of 1876, an additional loan of \$350,000 was authorized, subject to the same conditions as the loan first made.

The following is a summary statement of the whole account to January 1, 1877 :—

Loan of 1875,	\$750,000
Loan of 1876,	850,000
Total,	\$1,600,000
Amount reimbursed to revenue,	856,714
Balance applicable to building, etc.,	\$743,286
Total amount expended to January 1, 1877,	528,412
Unexpended balance,	\$219,874

THE DANVERS LUNATIC HOSPITAL.

Three loans have been authorized and negotiated on account of the new hospital at Danvers, viz. :—

By chapter 239, Acts of 1873,	\$650,000
By chapter 203, Acts of 1874,	250,000
By chapter 239, Acts of 1876,	450,000
Total,	\$1,350,000
Of this amount, there has been expended,	1,022,554
Unexpended balance, January 1, 1877,	\$327,446

The last loan and appropriation of \$450,000 was authorized on condition that no part thereof should be paid until contracts had been made with sufficient guarantee for their performance to the satisfaction of the governor and council, for the entire completion and finishing of the hospital and all its appurtenances ready for occupation for a sum not exceeding \$600,000. After some delay and a partial suspension of the work, the commissioners were enabled to make the necessary contracts, and the same being approved by the proper authority, the appropriation became available for its continuance in accordance with the provisions of the Act already cited.

THE NEW STATE PRISONS.

Under the provisions of chapter 391 of the Acts of 1874, a loan of \$1,300,000 was authorized for the establishment of

of a new state prison and a prison for women; \$1,000,000 being set apart for the former, and \$300,000 for the latter. From the proceeds of this loan, amounting to \$1,292,280, the payments to January 1, 1877, were as follows :—

For the new state prison,	\$523,387 85
For the women's prison,	199,120 91
Total payments,	\$722,508 76

REFORM SCHOOL ENLARGEMENT.

The following is a statement of the appropriations and expenditures in connection with this work to January 1, 1877, so far as shown by the accounts of this department :—

Enlargement.

Appropriation per Res. 1875, ch. 69,	\$90,000 00
Amount expended to January 1, 1877,	76,046 89
Balance unexpended,	\$13,953 11

Of the amount expended as above, the sum of \$4,536.80 remains unpaid, the appropriation having reverted to the treasury by statute limitation. The unpaid balance will therefore require a reappropriation.

Heating and Furnishing.

Appropriation per Res. 1876, ch. 27,	\$25,000 00
Amount expended to January 1, 1877,	15,192 57
Unexpended balance,	\$9,807 43

AID TO SOLDIERS, SAILORS, AND THEIR FAMILIES.

The tabulation herewith presented, shows the amount of state aid claimed by and paid to the cities and towns disbursing the same, from 1861 to the present time. The unpaid balances are being allowed and paid as fast as proper evidence of the legality of their disbursement is furnished. It will be seen that the whole amount thus far paid by the cities and towns is \$15,310,728.73, of which the sum of

\$14,459,814.29* has been reimbursed from the state treasury. In addition to the last-named sum, the State paid \$49,169 as aid to non-residents between 1866 and 1870, and has paid \$12,764.27 under special Resolves of the Legislature making the aggregate payment from the treasury to January 1, 1877, on account of state aid, \$14,521,747.80. The following is the account with cities and towns from its commencement :—

Y E A R .	A m o u n t C l a i m e d .	A m o u n t R e i m b u r s e d .
1861,	\$475,341 28	\$454,372 11
1862,	1,879,095 50	1,826,229 11
1863,	2,371,701 27	2,134,002 11
1864,	2,294,000 15	2,240,993 11
1865,	1,434,107 45	1,389,002 11
1866,	1,266,766 72	1,191,557 11
1867,	886,216 21	850,927 11
1868,	651,213 65	637,051 11
1869,	630,468 25	615,400 11
1870,	606,401 13	589,304 11
1871,	540,802 99	523,552 11
1872,	511,143 93	492,591 11
1873,	484,551 49	461,861 11
1874,	455,741 50	435,619 11
1875,	423,177 21	408,000 11
1876,	400,000 00†	
	\$15,310,728 73	\$14,459,814 29

The accounts representing this large expenditure, which is in no sense a charity, but a patriotic acknowledgment of services rendered, have been carefully investigated and adjusted by this department, which alone is charged with that service. In its performance, duty to the Commonwealth has required a strict adherence to the laws regulating the payment and reimbursement of aid, but these have been administered with the fullest measure of equity and justice which their provisions would permit.

As the laws relating to state aid have been modified from time to time in many important particulars, and are now scattered through the statute-books of many years, their

* Exclusive of nearly \$400,000 on account of 1876, not payable till December, 1876.
† Estimated.

codification would be of great service to the municipal authorities of the Commonwealth, by enabling them to avoid improper and unauthorized payments for which no reimbursement can be made from the state treasury. Under an order of the Legislature of 1876, the codification so much needed was prepared, but failed of enactment in the hurry of its closing days. It is hoped that the subject may receive favorable consideration by the present Legislature.

UNREALIZED ASSETS.

Among the unrealized, yet valid assets of the Commonwealth, is the claim against the United States known as the "Coast Defence Claim," which accrued during the early years of the war. The amount originally disbursed for expenditures on the coast defences of Massachusetts, under the direct and indirect sanction of the general government, was upwards of \$400,000. A portion of the ordnance and other material purchased for these defences was subsequently sold, and consequently the amount realized therefrom became a legitimate credit to the account. Besides this, some expenses were incurred by cities and towns on the seaboard which were not properly chargeable to the United States.

Under these circumstances, Congress authorized the appointment of a special commission to investigate and determine the amount of reimbursement to which Massachusetts was equitably entitled on this account. The commission met in Washington in 1864, the State being represented by counsel and witnesses in its behalf. The investigation lasted several days, and resulted in the award of \$230,000, as the balance properly due to Massachusetts. This sum, which has ever since been waiting an appropriation by Congress, might have amounted, with its accumulations to the present time, to nearly or quite half a million of dollars. As it is an amount legally awarded and justly due to the State, it would seem that it should be realized at the earliest date, without the payment of unnecessary expense, much less of exorbitant commissions to special agents.

DETAILS OF THIS REPORT.

The tables of details required by law are arranged in Statements, as follows:—

- I.—Resources and Liabilities.
- II.—Receipts on account of Ordinary Revenue.
- III.—Receipts on account of Sundry Funds.
- IV.—Payments from Ordinary Revenue.
- V.—Payments on account of Sundry Funds.
- VI.—Revenue and Expenditures for 1875 and 1876.
- VII.—Revenue properly belonging to 1875 and 1876.
- VIII.—Payments from the Revenue in 1876.
- IX.—Debts and Liabilities in detail.
- X.—Resources in detail.
- XI.—Stocks and Mortgages of Railroad Corporations.
- XII.—Funds the income of which is specifically appropriated.
- XIII.—Statement of Expenses properly belonging to the years 1875 and 1876, with appropriations for 1876. (Particulars in detailed statements.)
- XIV.—Revenue for 1876, given in detail; summarily given in Statement No. VII.
- XV.—Expenses for 1876, given in detail; summarily given in Statement No. XIII.
- XVI.—Statement of the funds; how invested, etc., including details of the transactions thereof during the year 1876.

Respectfully submitted.

JULIUS L. CLARKE,
Auditor.

STATEMENT I.—RESOURCES AND LIABILITIES.

STATEMENT No. I.
RESOURCES AND LIABILITIES.

<i>Resources:—</i>		
Boston, Hartford and Erie Sinking Fund,	\$963,800 54	
Norwich and Worcester Railroad Sinking Fund,	364,992 11	
Massachusetts Sinking Funds, productive,*	13,102,124 84	
Back Bay Lands, etc.,	2,465,600 00	
		\$13,896,517 49
<i>Liabilities:—</i>		
IX. Scrip issued on account of the Northampton Lunatic Hospital, and Loan of 1856,	51,000 00	
Scrip loaned sundry Railroad Corporations,	3,999,024 00	
Scrip issued for the Union Fund Loan of 1862,	600,000 00	
Scrip issued in 1863, '64, '65, '66, '67, for the Bounty Fund Loan,	8,580,244 00	
Scrip issued for the Back Bay Loan of 1862, '63,	220,000 00	
Scrip issued in 1863, '64, for the Coast Defence Fund,	888,000 00	
Scrip issued for the Massachusetts War Fund,	999,944 00	
Scrip issued for Troy and Greenfield Railroad and Hoosac Tunnel, previous to 1868,	\$1,720,680 00	
In 1868,	2,952,400 00	
In 1871-2,	4,630,912 00	
In 1873,	1,198,600 00	
In 1874,	469,400 00	
In 1875,	2,797,980 00	
		13,769,972 00
Scrip issued for Worcester Lunatic Hospital in 1875,	\$750,000 00	
In 1876,	350,000 00	
		1,100,000 00
Scrip issued for Danvers Lunatic Hospital,—		
In 1874,	\$650,000 00	
In 1875,	250,000 00	
In 1876,	450,000 00	
		1,350,000 00
Amount carried forward,	\$31,558,184 00	

* Market value.

STATEMENT IV.—PAYMENTS ON ACCOUNT OF REVENUE.

RECEIPTS ON ACCOUNT OF FUNDS—Continued.

	<i>Amount brought forward,</i>	<i>\$1,761,000</i>
Detail		
203	Coast Defence Loan Sinking Fund,	44,000
204	Union Loan Sinking Fund,	75,000
205	Boston, Hartford and Erie Railroad Sinking Fund,	51,000
206	Troy & Greenfield Railroad Sinking Fund,	454,000
207	Harbor Compensation Fund,	121,000
208	State Prison Loan Sinking Fund,	69,000
209	Massachusetts School Fund,	60,000
210	Agricultural Fund,	36,000
212	Notes and Mortgages, Back Bay Lands,	164,000
209	Income Massachusetts School Fund,	23,000
210	Income Agricultural Fund,	17,000
211	Income Todd Normal School Fund,	1,000
222	Income Rogers Book Fund,	1,000
213	Union Loan,	1,425,000
214	Harbor Improvement Loan,	800,000
215	Danvers Lunatic Hospital Loan,	460,000
216	Worcester Lunatic Hospital Loan,	850,000
217	Interest Norwich & Worcester Railroad Loan,	24,000
218	Interest Back Bay Land Notes,	20,000
219	Troy & Greenfield Railroad and Hoosac Tunnel,	2,000
	Total Fund Receipts,	\$9,131,000
	Payments from Funds, etc., in 1876, as per State- ment No. 5,	6,761,000
	Cash Balance in Funds, January 1, 1877,	\$2,370,000

STATEMENT No. IV.

PAYMENTS ON ACCOUNT OF REVENUE.

The payments from Ordinary Revenue were as follows
(for details see STATEMENT VIII.) :—

Legislative Department,	\$27,000
Executive Department,	32,700
Secretary's Department,	27,100
Treasurer's Department,	16,000
Tax Commissioner's Department,	23,000
Expenses State Valuation,	300
Corporations, Commissioner of,	1,000
Attorney-General's Department,	9,000
Auditor's Department,	10,000
State House expenses,	20,000
House No. 33 Pemberton Square,	11,000
State Printing,	87,000
Judiciary,	304,000
Savings Bank Commissioners,	6,000
<i>Amount carried forward,</i>	<i>\$823,807 93</i>

STATEMENT V.—PAYMENTS ON ACCOUNT OF FUNDS.

PAYMENTS ON ACCOUNT OF REVENUE—Continued.

<i>Amount brought forward,</i>	<i>\$823,807 93</i>
Commissioner,	26,097 85
Commissioners,	12,718 15
Commissioners on Inland Fisheries,	8,861 70
Commissioners,	18,134 52
Commissioners,	7,353 50
South Boston Flats,	2,257 27
Commissioners on Prisons,	2,437 50
Liquors,	3,000 00
Gasmeters,	9,687 67
Labor Statistics,	7,701 35
Board of Health,	5,629 61
Land Commissioners,	116 12
Commissioners,	40,621 08
Agricultural Department,	118,531 80
Expenses,	6,725 63
Library,	346,832 00
Departments,	187,351 22
Department,	418,167 00
Aid and Expenditures resulting from the War,	303,928 70
and Correctional,	60,018 27
Buildings,	40,331 91
Celebration at Philadelphia,	13,003 73
Statues at Washington,	67,470 28
and Industrial Statistics,	4,447 98
and Trufo Meadows,	32,802 42
Bros. & Co.,	6,125 59
Bros. & Co., 1875,	20,613 25
Taxes, 1876,	734,984 16
Taxes, 1876,	824,628 38
Bark Taxes,	102 48
Insurance Tax,	116,902 86
on Exchange,	160,237 80
on Gold,	1,657,398 91
Various,	12,408 02
Total Revenue Payments,	\$6,101,436 64

STATEMENT No. V.

PAYMENTS ON ACCOUNT OF FUNDS.

Worcester Lunatic Hospital Buildings,	\$246,761 70
Danvers Lunatic Hospital Buildings,	447,714 56
State Prison Buildings, new,	457,778 94
Prison for Women Buildings,	130,204 58
<i>Amount carried forward,</i>	<i>\$1,282,459 78</i>

STATEMENT VII.—REVENUE BELONGING TO 1875 AND 1876.

REVENUE AND EXPENDITURES—*Concluded.*

<i>Amounts brought forward, .</i>		\$2,054,384 82	\$1,897,254 82
Memorial Statues at Washington, .	\$263 10	\$13,003 73	
Allen Estates, .	2,533 91		
Expenses State Valuation, .	7,120 66		
Construct'n of Roads in Mashpee, .	300 00	300 00	
Agricultural Coll'ge, .		6,000 00	
Mill River Disaster, .	422 75		
Interest, .	1,419,371 21	1,544,095 04	
River Drainage and Sewerage, .	8,334 44		
Harbor Imp't Loan, .	230,000 00		
Census and Industrial Statistics, .	115,712 52	26,224 85	
Centennial Celebration at Phila., .	10,936 39	37,612 81	
Centennial Celebration at Concord and Lexington, .	6,129 63		
Centennial Celebration, June 17, 1875, .	9,097 38		
Obsequies of Henry Wilson, .	5,932 08		
Provincetown and Truro Flats, .	5,308 48	4,554 19	
Expenses of Contagious Diseases, .	6,375 48	7,002 23	
		4,997,893 32	4,030,594 82
Totals, .		\$7,052,278 14	\$5,927,848 64

NOTE.—By this statement, it appears that the revenue exceeds the expenditures of the year in the sum of \$464,144.50.

STATEMENT No. VII.

REVENUE PROPERLY BELONGING TO 1875 AND 1876.

[Particulars of 1876 in Detailed Statement No. XIV.]

Detail	1875.	1876.
1 State Tax,	\$2,000,000 00	\$1,800,000 00
2 Corporation Tax,	1,237,225 46	1,015,547 50
3 Savings Bank Tax,	1,710,932 60	1,798,283 00
4 National Bank Tax,	1,100,690 15	1,006,485 00
5 Tax on Mass. Hospital Life Ins. Co., .	95,816 49	102,821 00
6 Annual Insurance Tax,	158,934 77	129,495 00
7 Life Insurance Companies' Tax,	19,097 32	19,162 00
8 Insurance Licenses,	19,073 04	21,032 00
9 Coal and Mining Companies' Tax,	1,926 20	5,929 00
10 Gas-light Companies' Tax,	2,983 04	3,016 00
11 Railroad Companies,	1,280 00	2,020 00
12 Troy & Greenfield Railroad, Rents, .	16,863 62	16,850 00
13 Troy & Greenfield Railroad, Interest, Tolls, etc,	43,692 77	32,568 00
14 Per cent on State Tax,	21 91	5 00
15 Interest on Deposits,	96,540 30	118,016 75
<i>Amounts carried forward, .</i>	\$6,505,077 67	\$6,064,725 79

STATEMENT VII.—REVENUE BELONGING TO 1875 AND 1876.

REVENUE BELONGING TO 1875 AND 1876—*Continued.*

<i>Amounts brought forward, .</i>	\$6,505,077 67	\$6,064,725 79
Interest on Sundry Taxes,	717 61	740 52
Secretary's Fees,	169 12	680 55
Commissions,	7,505 00	6,705 00
Hawkers and Peddlers' Licenses,	21,882 15	17,556 50
Corporation Fees,	7,871 85	6,825 95
Railroad Commissioners,	17,888 81	17,045 40
State Police,	5,701 46	270 00
Fines and Forfeitures, Supreme Judicial Court,	444 60	575 70
Fees from Courts of Insolvency,	39 00	458 00
Attorney-General's Fees,	309 00	6 75
District-Attorney's Fees,	64 00	
Alien Estates,	3,419 80	2,015 80
Income from State Prison,	70,906 20	75,590 94
Income from State Almshouse,	778 33	560 42
Income from Bridgewater Workhouse,	1,483 99	1,511 46
Income from Reform School,	20,285 91	16,844 11
Income from Monson Primary School,	1,711 40	1,100 39
Income from Industrial School,	1,500 00	4,037 46
Board of State Charities,	17,165 12	20,738 95
State Paupers,	139 83	
Liquor Licenses,	149,624 97	123,993 77
Confiscated Liquors,		5,800 00
Militia Bounty,	5,921 55	
Militia Camp-ground,	20 35	575 40
Inspection of Militia,	359 00	440 21
Military Accounts,		7 00
Rent of Great Ponds,		60
Agricultural Societies,	22 00	31 00
Commercial Fertilizers,	281 09	
Interest on Danvers Lunatic Hospital Loan,	950 00	1,250 00
Interest on Worcester Lunatic Hospital Loan,	3,229 20	2,000 00
Interest on Norwich & Worcester Railroad Loan,	3,319 46	1,520 84
Interest on New York & New England Railroad Company, Note,	36,000 00	
License Transfers,	11,666 66	17,500 00
Secretary's Incidentals,		31 50
Treasurer's Incidentals,		10 00
Visiting Agent Board St. Charities,		2 15
Premium on Gold,		49 17
Provincial Laws,		17 24
Senate Compensation,		75 00
House Compensation,	250 00	
Council Contingent,	50 00	
Repairs, Improvements, etc.,	44 00	
Improvements in Cape Cod Harbor,	206 58	21 00
	123 02	
<i>Amounts carried forward, .</i>	\$6,897,128 73	\$6,391,314 57

STATEMENT VIII.—PAYMENTS FROM ORDINARY REVENUE
REVENUE BELONGING TO 1875 AND 1876—

Detail	Amounts brought forward, .	\$6,897,128 73	\$6,897,128 73
	Fines for Illegal Fishing,	15 00	
	Michael Ambrose,	100 00	
	Index to Railroad Laws,	32 50	
52	Kidder, Peabody & Co., Loan Acct.,	16,626 57	
53	Danvers Lunatic Hospital Buildings,	644 21	
	State Detective Force,	352 25	
	Conscience Fund,	100 00	
	Interest on New State Prison Loan, .	4,566 26	
	Worcester Lunatic Hospital Build- ing Fund,	15,874 49	
	Worcester Lunatic Hospital Loan, .	356,714 69	
	Prison for Women,	272 02	
	State Prison (New),	20,458 10	
		<hr/>	
		\$7,312,884 82	\$6,897,128 73

STATEMENT No. VIII.
PAYMENTS FROM THE ORDINARY REVENUE FOR EXPENSES
OF 1876 AND PREVIOUS YEARS.
 [This statement does not include the entire *expenses* of 1876. For those
 Statement No. XIII.]

<i>Legislative Department.</i>	
Senate salaries,	\$26,650 00
Senate mileage,	38 23
House salaries,	156,254 25
House mileage,	216 39
Clerks Senate and House,	7,800 00
Chaplains " " "	800 00
Preacher of Election Sermon,	100 00
Index of Senate Journals,	350 00
Sergeant-at-Arms,	2,695 83
Doorkeepers, Messengers and Pages,	17,342 00
Printing and binding for Senate,	31,850 72
Printing blanks, circulars, etc., Senate,	861 60
Printing and binding for House,	13,972 61
Printing blanks, circulars, etc., House,	1,500 00
Stationery for the Senate,	789 20
Stationery for the House,	1,370 65
Stationery and Printing ordered by Sergeant-at-Arms,	1,111 10
Legislative Contingent,	5,102 88
Expenses of Legislative Committees,	3,488 09
Witness fees before Committees,	595 20
<i>Amount carried forward,</i>	

STATEMENT VIII.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE—Continued.

PAIDMENTS		
Amount brought forward,		\$272,888 75
<i>Executive Department.</i>		
Governor's salary,	\$5,416 67	
and Governor and Council, pay and trav-	17,714 78	
elling expenses,	2,500 00	
Governor's Private Secretary,	1,964 45	
Messengers,	2,901 95	
Executive Contingent,	620 95	
Printing, etc.,	1,645 16	
Council Contingent,		32,763 96
<i>Secretary's Department.</i>		
Secretary's salary,	\$3,205 56	
1st and 2d Clerks,	3,582 22	
extra Clerks,	15,151 54	
Messenger,	1,082 21	
Incidentals,	4,119 07	27,134 60
<i>Treasurer's Department.</i>		
Treasurer's salary,	\$5,000 00	
Clerk,	2,500 00	
1st and 2d Assistant Clerks,	3,878 34	
extra Clerks,	2,925 20	
Incidentals,	1,187 76	15,491 30
<i>Tax Commissioner's Department.</i>		
Deputy Commissioner,	\$3,000 00	
1st and 2d Clerks,	3,256 67	
extra Clerks,	14,208 38	
Contingent,	3,182 55	23,647 60
Expenses State Valuation,		333 96
Commissioner of Corporations,		1,398 10
<i>Attorney-General's Department.</i>		
Attorney-General's salary,	\$5,000 00	
Assistant Attorney-General,	2,500 00	
Incidentals, etc.,	2,432 06	9,932 06
<i>Auditor's Department.</i>		
Auditor's salary,	\$3,195 84	
1st and 2d Clerks,	3,956 67	
extra Clerks,	2,671 38	
Incidentals, etc.,	754 23	10,578 12
Amount carried forward,		\$394,168 45

STATEMENT XII.—FUNDS SPECIFICALLY APPROPRIATED.

STATEMENT No. XII.
FUNDS THE INCOME OF WHICH IS SPECIFICALLY APPROPRIATED

Detail		
209	Massachusetts School Fund,	\$2,000 00
211	Todd Normal School Fund,	12,000 00
212	Rogers Book Fund,	1,000 00
210	Agricultural College Fund,	300 00
207	Harbor Compensation Sinking Fund,	12,000 00
	Newburyport Bridge Fund,	12,000 00
	Add for market value,	\$2,000 00
	Reform School Fund— In the hands of the Treasurer of the Institution,	\$2,000 00
Statement X.	Back Bay Land and sundry Fuuds, brought forward,	13,800 00
	Total productive property of the Commonwealth,	\$16,800 00

STATEMENT No. XIII.

STATEMENT OF EXPENSES PROPERLY BELONGING TO THE YEARS 1875 AND 1876, WITH APPROPRIATIONS FOR 1877.
[Particulars of 1876 in Detailed Statement.]

	Expenses. 1875.	Expenses. 1876.	Appropriations. 1877.
Detail			
Legislative Department.			
54	Senate salaries,	\$30,750 00	\$26,650 00
54	Senate mileage,	327 00	38 23
55	House salaries,	181,343 60	156,254 25
55	House mileage,	2,076 00	216 39
56	Clerks, Senate and House,	7,800 00	7,800 00
57	Chaplains " " " "	800 00	800 00
58	Preacher of Elect. Sermon,	100 00	100 00
59	Sergeant-at-Arms,	3,000 00	2,654 17
60	Doorkeepers, Messengers and Pages,	18,365 00	17,366 00
61	Printing and binding for Senate,	24,633 49	30,643 41
62	Printing blanks, circulars, etc., Senate,	1,200 00	861 60
	Carried forward,	\$270,395 09	\$243,384 05

STATEMENT XIII.—EXPENSES BELONGING TO 1875 AND 1876, ETC.
EXPENSES, ETC.—Continued.

	Expenses. 1875.	Expenses. 1876.	Appropriations. 1877.
Brought forward,	\$270,395 09	\$243,384 05	\$296,800 00
Printing and binding for House,	28,152 86	12,403 61	*
Printing blanks, circulars, etc., House,	1,500 00	1,500 00	1,500 00
Stationery for the Senate,	998 22	823 35	900 00
Stationery for the House,	1,825 28	1,370 65	1,800 00
Stationery and Printing ordered by Serg't-at-Arms,	1,042 37	1,176 39	1,000 00
Legislative Contingent,	5,559 81	4,736 29	5,000 00
Expenses of Legislative Committees,	7,297 32	3,479 14	8,000 00
Witness fees before Committees,	241 45	497 45	500 00
Index of Senate Journal,	500 00†	300 00†	300 00
	\$317,512 40	\$269,670 93	\$315,800 00
Executive Department.			
Governor's salary,	\$5,000 00	\$5,000 00	\$5,000 00
Lt. Governor and Council, pay and travel,	15,283 90	16,883 08	15,000 00
Governor's Private Sec'y,	2,500 00	2,500 00	2,500 00
Messengers,	2,200 00	1,931 12	2,200 00
Postage, printing, etc.,	620 95	500 00	500 00
Council Contingent,	1,841 27	1,494 42	1,500 00
Executive Contingent,	1,283 12	3,173 86	5,000 00
	\$28,729 24	\$31,482 48	\$31,700 00
Secretary's Department.			
Secretary's salary,	\$3,500 00	\$3,163 89	\$3,500 00
1st and 2d Clerks,	3,700 00	3,565 55	3,700 00
extra Clerks,	19,089 63	13,985 47	16,000 00
Messenger,	1,200 00	1,065 55	1,200 00
Incidentals,	5,769 56	4,655 97	5,000 00
	\$33,259 19	\$26,436 43	\$29,400 00
Treasurer's Department.			
Treasurer's salary,	\$5,000 00	\$5,000 00	\$5,000 00
Clerk,	2,500 00	2,500 00	2,500 00
1st and 2d Ass't Clerks,	4,000 00	3,861 67	4,000 00
extra Clerks,	3,150 00	2,791 88	4,000 00
Incidentals,	866 72	999 61	1,000 00
	\$15,516 72	\$15,153 16	\$16,500 00

* Joint appropriation with Senate.

† Exceptional.

STATEMENT XIV.

Senate Pay-Roll.

Details.

STATEMENT XIV.

Senate Pay-Roll.

DETAILS 54.

LEGISLATURE.—REGULAR SESSION.

DETAILS No. 54.

SENATE PAY-ROLL.

[Acts 1876, Chaps. 10 and 28.]

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.
1st Suffolk,	Eustace C. Fitz,	Chelsea,	-	\$650 00	\$650 00
2d "	Timothy J. Dacey,	Boston,	-	650 00	650 00
3d "	M. J. Flatley,	Boston,	-	650 00	650 00
4th "	Francis D. Stedman,	Boston,	-	650 00	650 00
5th "	Samuel D. Crane,	Boston,	-	650 00	650 00
6th "	Thomas F. Fitz Gerald,	Boston,	-	650 00	650 00
1st Essex,	Peter M. Neal,	Lynn,	\$0 90	650 00	650 90
2d "	George B. Loring,	Salem,	1 50	1,300 00	1,301 50
3d "	George L. Davis,	North Andover,	-	650 00	650 00
4th "	Haydn Brown,	West Newbury,	2 40	650 00	652 40
5th "	Charles Howes,	Essex,	1 70	650 00	651 70
1st Middlesex,	Caleb Rand,	Boston,	-	650 00	650 00
2d "	Selwyn Z. Bowman,	Somerville,	20	650 00	650 20
3d "	John Sargent,	Cambridge,	14	650 00	650 14
4th "	Francis J. Parker,	Newton,	27	650 00	650 27
5th "	Joseph A. Harwood,	Littleton,	-	650 00	650 00
6th "	John Cummings,	Woburn,	-	650 00	650 00
7th "	W. E. Livingston,	Lowell,	-	650 00	650 00
1st Worcester,	Edward L. Davis,	Worcester,	\$2 12	\$650 00	\$652 12
2d "	A. C. Mayhew,	Millis,	-	650 00	650 00
3d "	Emery L. Bates,	Sturbridge,	2 25	650 00	652 25
4th "	Moses O. Ayres,	Oakham,	3 00	650 00	653 00
5th "	Ellishn Brimhall,	Clinton,	-	650 00	650 00
1st Hampden,	Tilly Haynes,	Springfield,	6 00	650 00	656 00
2d "	George D. Robinson,	Chicopee,	2 75	650 00	652 75
Hampshire,	Wm. M. Gaylord,	Northampton,	6 70	650 00	656 70
Franklin,	Horace H. Mayhew,	Charlemont,	-	650 00	650 00
Berkshire,	Byron Weston,	Dalton,	-	650 00	650 00
Berkshire and Hampshire,	Norman W. Shores,	Lee,	5 00	650 00	655 00
1st Norfolk,	Albert Palmer,	Boston,	-	650 00	650 00
2d "	Joseph E. Fiske,	Needham,	-	650 00	650 00
3d "	J. White Belcher,	Randolph,	-	650 00	650 00
1st Plymouth,	Everett Robinson,	Middleborough,	-	650 00	650 00
2d "	Henry W. Robinson,	Brockton,	-	650 00	650 00
Norfolk and Plymouth,	E. Atherton Hunt,	Weymouth,	-	650 00	650 00
1st Bristol,	Samuel S. Ginnodo,	Attleborough,	-	650 00	650 00
2d "	Benjamin F. Wing,	Dartmouth,	3 30	650 00	653 30
3d "	Philip J. Tripp,	Freetown,	-	650 00	650 00
Cape,	Jonathan Higgins,	Orleans,	-	650 00	650 00
Island,	Ezra C. Howard,	Sandwich,	-	650 00	650 00
			\$38 23	\$26,650 00	\$26,688 23
Senate Compensation,					\$26,650 00
Senate Travel,					38 23
Amount carried forward,					\$26,688 23

STATEMENT XIV.

House Pay-Roll.

Details.

STATEMENT XIV.

House Pay-Roll.

DETAILS 55.

DETAILS No. 55.
HOUSE OF REPRESENTATIVES.—PAY-ROLL.
[Acts 1876, Chaps. 10 and 28.]

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.
	<i>Brought forward,</i>				\$26,688 23
1st Suffolk,	Andrew Hall,	Boston,	—	\$650 00	
	Henry B. Hill,	Boston,	—	650 00	
	E. M. McPherson,	Boston,	—	650 00	
2d "	Michael Carney,	Boston,	—	650 00	
	Neil Doherty,	Boston,	—	650 00	
	Thomas Mooney,	Boston,	—	650 00	
3d "	Thomas J. Gargan,	Boston,	—	650 00	
	Thomas L. Jenks,	Boston,	—	650 00	
	Nath'l J. Rust,	Boston,	—	650 00	
4th "	Charles Hale,	Boston,	—	650 00	
	Samuel Talbot, Jr.,	Boston,	—	650 00	
	Alex'r Wadsworth,	Boston,	—	650 00	
5th "	Geo. A. Shaw,	Boston,	—	254 25	
	John J. Murphy,	Boston,	—	650 00	
	Michael Sullivan,	Boston,	—	650 00	
6th "	Henry Lee,	Boston,	—	650 00	
	David L. Webster,	Boston,	—	650 00	
7th "	Robert D. Smith,	Boston,	—	650 00	
	Michael J. Cronk,	Boston,	—	650 00	
	James F. Murphy,	Boston,	—	650 00	
8th Suffolk,	James F. Murphy,	Boston,	—	650 00	
	William Woods,	Boston,	—	650 00	
9th "	J. Franklin Appell,	Boston,	—	650 00	
	Moses Kimball,	Boston,	—	650 00	
10th "	James White,	Boston,	—	650 00	
	Joseph F. Paul,	Boston,	—	650 00	
	Albert E. Pillsbury,	Boston,	—	650 00	
11th "	W. F. Robinson,	Boston,	—	650 00	
	Stillman B. Allen,	Boston,	—	650 00	
	John H. Cook,	Boston,	—	650 00	
12th "	Lyman S. Hapgood,	Boston,	—	650 00	
	Alonzo Warren,	Boston,	—	650 00	
13th "	Charles A. Rogers,	Chelsea,	—	650 00	
	Henry T. Holmes,	Chelsea,	—	650 00	
	Ensign Kimball,	Revere,	\$0 25	650 00	
			\$0 25	\$23,004 25	\$23,004 50
1st Essex,	George W. Morrill,	Amesbury,	—	\$650 00	
	Enoch Sawyer,	Salisbury,	\$1 25	650 00	
2d "	Oliver Taylor,	Haverhill,	—	650 00	
	Jackson B. Swett,	Haverhill,	—	650 00	
	John B. Nichols,	Haverhill,	—	650 00	
3d "	Byron Truell,	Lawrence,	—	650 00	
	Edwin Ayer,	Lawrence,	—	650 00	
	Ebenezer Sawyer,	Methuen,	20	650 00	
4th "	Andrew Smith,	No. Andover,	—	650 00	
5th "	Sherman Nelson,	Georgetown,	—	650 00	
	<i>Carried forward,</i>		\$1 45	\$6,500 00	\$23,004 50
					\$26,688 23

HOUSE PAY-ROLL—Continued.

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.	
	<i>Brought forward,</i>		\$1 45	\$6,500 00	\$23,004 50	\$26,688 23
6th Essex,	Caleb B. Huse,	Newburyport,	—	650 00		
	Michael Atkinson,	Newburyport,	—	650 00		
7th "	Daniel D. Bailey,	Newbury,	—	650 00		
	George Haskell,	Ipswich,	1 60	650 00		
8th "	John J. Babson,	Gloucester,	—	650 00		
	Charles H. Pew, 2d,	Gloucester,	1 00	650 00		
9th "	Daniel W. Bartlett,	Essex,	1 70	650 00		
	Henry Dennis, Jr.,	Rockport,	1 15	650 00		
10th "	John B. Hill,	Beverly,	—	650 00		
	David A. Preston,	Beverly,	—	650 00		
11th "	Charles B. Rice,	Danvers,	40	650 00		
12th "	James E. T. Bartlett,	Peabody,	33	650 00		
13th "	Charles S. Osgood,	Salem,	50	650 00		
14th "	Henry W. Putnam,	Salem,	—	650 00		
	Henry G. Tuttle,	Salem,	—	650 00		
15th "	John Freeto,	Marblehead,	—	650 00		
	Nathaniel E. Lindsey,	Marblehead,	—	650 00		
16th "	E. A. Ingalls,	Lynn,	—	650 00		
17th "	Nathan M. Hawkes,	Lynn,	50	650 00		
18th "	Amos F. Breed,	Lynn,	—	650 00		
19th "	Edwin Walden,	Lynn,	—	650 00		
20th "	Otis M. Hitchings,	Saugus,	—	650 00		
	<i>Carried forward,</i>		\$5 81	\$18,850 00	\$43,813 13	\$26,688 23

STATEMENT XIV.

House Pay-Roll.

Dr.

STATEMENT XIV.

House Pay-Roll.

DETAILS 55.

HOUSE PAY-ROLL—Continued.

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.	
	<i>Brought forward,</i>		\$5 81	\$18,850 00	\$43,813 13	\$26,688 23
23d Middlesex,	Thomas Winship,	Wakefield,	—	650 00		
24th "	Onslow Gilmore,	Stoneham,	50	650 00		
25th "	Charles H. Danforth,	Reading,	—	650 00		
	John Knowles,	Billerica,	—	650 00		
26th "	Charles F. A. Swan,	Lowell,	80	650 00		
27th "	John R. Southwick,	Lowell,	—	650 00		
28th "	Thomas R. Garity,	Lowell,	—	650 00		
29th "	Joel Knapp,	Lowell,	—	650 00		
30th "	James D. Hartwell,	Lowell,	—	650 00		
31st "	James C. Woodward,	Dunstable,	—	650 00		
32d "	Amos J. Saunders,	Pepperell,	40	650 00		
	Samuel Longley,	Shirley,	1 00	650 00		
			\$8 51	\$26,650 00	26,658 51	
1st Worcester,	Charles A. Loud,	Winchendon,	\$2 00	\$650 00		
2d "	William W. Fish,	Athol,	2 50	650 00		
3d "	H. C. Knowlton,	Gardner,	—	650 00		
4th "	Henry S. Miner,	Phillipston,	2 10	650 00		
	S. S. Gleason,	Hubbardston,	—	650 00		
5th "	Henry F. Coggeshall,	Fitchburg,	—	650 00		
	Francis C. Bowen,	Leominster,	—	650 00		
6th "	A. O. Estabrook,	Lunenburg,	2 00	650 00		
7th "	J. C. Richmond,	Haverd,	—	650 00		
	E. C. Richmond,	Haverd,	—	650 00		
8th Worcester,	George F. Howe,	W. Boylston,	\$1 00	\$650 00		
9th "	Frederic Parker,	Princeton,	1 25	650 00		
	John W. Wetherell,	Worcester,	2 13	650 00		
10th "	Samuel R. Heywood,	Worcester,	2 50	650 00		
	John D. Washburn,	Worcester,	—	650 00		
11th "	Osgood Bradley, Jr.,	Worcester,	1 25	650 00		
	Jeremiah Murphy,	Worcester,	1 25	650 00		
12th "	M. J. McCafferty,	Worcester,	1 25	650 00		
13th "	John F. Searle,	Grafton,	95	650 00		
14th "	B. Alden Nourse,	Westborough,	80	650 00		
	Wesley L. Fiske,	Upton,	1 55	650 00		
15th "	George G. Parker,	Millford,	—	650 00		
	Patrick Kennedy,	Blackstone,	—	650 00		
	Charles C. Capron,	Uxbridge,	—	650 00		
16th "	Frederick T. Chase,	Webster,	2 30	650 00		
	Francis Bugbee,	Webster,	—	650 00		
17th "	George F. Daniels,	Oxford,	—	650 00		
	David Prouty,	Spencer,	1 85	650 00		
18th "	Andrus March,	Charlton,	2 15	650 00		
	Charles Fuller,	Sturbridge,	2 65	650 00		
	John Wetherbee,	Warren,	—	650 00		
			\$33 93	\$20,150 00	\$20,183 93	
1st Hampshire,	Mark H. Spaulding,	Northampton,	\$3 25	\$650 00		
2d "	Lafayette Clapp,	Easthampton,	5 50	650 00		
3d "	Orrin Bryant,	Chesterfield,	3 90	650 00		
4th "	Horace Cook,	Hadley,	3 50	650 00		
	Newton Smith,	So. Hadley,	—	650 00		
	<i>Carried forward,</i>		\$19 50	\$3,250 00	\$90,655 57	\$26,688 23

STATEMENT XIV.

House Pay-Roll.

DETAILS 55.

STATEMENT XIV.

House Pay-Roll.

DETAILS 55.

HOUSE PAY-ROLL—Continued.

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.	
	<i>Brought forward,</i>		\$19 50	\$3,250 00	\$90,655 57	\$26,688 23
5th Hampshire, . . .	Monroe Keith, . . .	Granby, . . .	2 75	650 00		
6th " . . .	Addison Sandford, . . .	Ware, . . .	2 50	650 00		
			\$24 75	\$4,550 00	4,574 75	
1st Hampden, . . .	Rice M. Reynolds, . . .	Monson, . . .	\$2 55	\$650 00		
2d " . . .	Charles L. Gardner, . . .	Palmer, . . .	—	650 00		
3d " . . .	Stephen E. Seymour, . . .	Springfield, . . .	2 75	650 00		
4th " . . .	Charles W. Richards, . . .	Springfield, . . .	2 75	650 00		
5th " . . .	James Abbe, . . .	Springfield, . . .	2 75	650 00		
6th " . . .	C. C. Merritt, . . .	Springfield, . . .	5 50	650 00		
	E. L. Kirtland, . . .	Holyoke, . . .	3 50	650 00		
7th " . . .	Charles A. Taylor, . . .	Chicopee, . . .	3 05	650 00		
8th " . . .	John M. Gibbons, . . .	Granville, . . .	3 05	650 00		
9th " . . .	Thomas F. Cordis, . . .	Longmeadow, . . .	2 90	650 00		
	Reuben Noble, . . .	Westfield, . . .	6 10	650 00		
	George W. Granger, . . .	Tolland, . . .	7 55	650 00		
			\$42 45	\$7,800 00	7,842 45	
1st Franklin, . . .	Edward F. Mayo, . . .	Warwick, . . .	\$3 10	\$650 00		
2d " . . .	Joseph H. Root, . . .	Montague, . . .	3 00	650 00		
3d " . . .	Lyander N. Brownell, . . .	Colrain, . . .	3 05	650 00		
4th Franklin, . . .	Alanson W. Ward, . . .	Buckland, . . .	3 25	650 00		
5th " . . .			\$24 95	\$4,550 00	4,574 95	
1st Berkshire, . . .	Harvey M. Owen, . . .	Lanesborough, . . .	\$4 45	\$650 00		
2d " . . .	Charles H. Read, . . .	Adams, . . .	4 80	650 00		
3d " . . .	Dallas J. Dean, . . .	Adams, . . .	4 75	650 00		
4th " . . .	Ensign H. Kellogg, . . .	Pittsfield, . . .	9 00	650 00		
5th " . . .	Solomon N. Russell, . . .	Pittsfield, . . .	4 25	650 00		
6th " . . .	Monroe E. Ballou, . . .	Becket, . . .	3 75	650 00		
7th " . . .	John G. Wilson, . . .	W. Stockbridge, . . .	5 00	650 00		
8th " . . .	John P. Clark, . . .	Lee, . . .	9 50	650 00		
	Wm. I. Van Deusen, . . .	Gt. Barrington, . . .	5 10	650 00		
	Albert W. Curtiss, . . .	Sheffield, . . .	5 45	650 00		
			\$56 05	\$6,500 00	6,556 05	
1st Norfolk, . . .	John Doggett Cobb, . . .	Dedham, . . .	\$0 33	\$650 00		
2d " . . .	Joseph S. Ropes, . . .	Boston, . . .	—	650 00		
3d " . . .	William S. King, . . .	Boston, . . .	—	650 00		
4th " . . .	Henry W. Fuller, . . .	Boston, . . .	—	650 00		
5th " . . .	Ebenezer Adams, . . .	Boston, . . .	—	650 00		
6th " . . .	William Morse, . . .	Boston, . . .	—	650 00		
7th " . . .	Frederick P. Moseley, . . .	Boston, . . .	—	650 00		
	G. A. Churchill, . . .	Boston, . . .	—	650 00		
	John D. Whicher, . . .	Quincy, . . .	—	650 00		
	James T. Stevens, . . .	Braintree, . . .	—	650 00		
	<i>Carried forward,</i>		\$0 33	\$6,500 00	\$114,203 77	\$26,688 23

STATEMENT XIV.

House Pay-Roll.

Details.

STATEMENT XIV.

House Pay-Roll.

DETAILS 55.

HOUSE PAY-ROLL—Continued.

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.	
	<i>Brought forward,</i>		\$0 33	\$6,500 00	\$114,203 77	\$26,688 23
8th Norfolk, .	{ Elon Sherman, .	Weymouth, .	—	650 00		
9th " .	{ William S. Wallace, .	Weymouth, .	—	650 00		
10th " .	{ Seth Mann, 2d, .	Randolph, .	26	650 00		
11th " .	{ Warren P. Bird, .	Stoughton, .	—	650 00		
	{ Elijah A. Morse, .	Canton, .	90	650 00		
12th " .	{ Edward L. Pierce, .	Milton, .	—	650 00		
	{ Davis A. Partridge, .	Medway, .	—	650 00		
13th " .	{ Joseph A. Kingsbury, .	Foxborough, .	1 30	650 00		
14th " .	{ Davis Thayer, Jr., .	Franklin, .	—	650 00		
15th " .	{ James Mackintosh, .	Needham, .	—	650 00		
	{ Moses Williams, Jr., .	Brookline, .	—	650 00		
			\$2 79	\$13,650 00	13,652 79	
1st Bristol, .	Henry C. Reed, .	Attleborough, .	—	\$650 00		
2d " .	George R. Perry, .	Norton, .	—	650 00		
3d " .	Joseph W. White, .	Raynham, .	\$0 40	650 00		
	George C. Wilson, .	Taunton, .	—	650 00		
4th " .	{ Frederick Hathaway, .	Taunton, .	—	650 00		
	{ William Watts, .	Taunton, .	1 00	650 00		
5th " .	{ Herbert A. Dean, .	Berkley, .	1 00	650 00		
6th " .	{ Washington Reed, .	Freetown, .	—	650 00		
	{ George O. Fairbanks, .	Fall River, .	—	650 00		
	{ William A. Adams, .	Fall River, .	—	650 00		
			\$7 55	\$11,700 00	\$11,707 55	
1st Plymouth, .	George W. Merritt, .	Scituate, .	—	\$650 00		
2d " .	John D. Long, .	Hingham, .	—	1,300 00		
3d " .	Joseph T. Hartt, .	So. Scituate, .	\$0 70	650 00		
4th " .	Curtis B. Goodsell, .	Marshfield, .	—	650 00		
5th " .	E. E. Waterman, .	Kingston, .	—	650 00		
6th " .	{ John Morrisey, .	Plymouth, .	—	650 00		
	{ Stephen C. Phinney, .	Plymouth, .	50	650 00		
7th " .	Isaac N. Hathaway, .	Marion, .	—	650 00		
8th " .	Weston Howland, .	Mattapoisett, .	—	650 00		
9th " .	Isaac Winslow, .	Middleborough, .	—	650 00		
10th " .	Ambrose Keith, .	Bridgewater, .	—	650 00		
11th " .	{ Ziba C. Keith, .	Brockton, .	—	650 00		
	{ Isaac N. Nutter, .	E. Bridgewater, .	—	650 00		
12th " .	{ George W. Reed, .	So. Abington, .	—	650 00		
	{ Jesse H. Jones, .	Abington, .	33	650 00		
			\$1 53	\$10,400 00	10,401 53	
	<i>Carried forward,</i>				\$149,965 64	\$26,688 23

STATEMENT XIV.

House Pay-Roll.

Details.

STATEMENT XIV.

House Pay-Roll.

DETAILS 65.

DETAILS 56 TO 60.

Amount carried forward,

Silicones—Quartz sand must have 90-98% which they manufacture. Kerosene oil must have 1-2% silicon.

William W. Edgell, Doorkeeper to the Senate,	\$705 00	
Wm. H. Graves, Assistant Doorkeeper to the Senate,	700 00	
Wm. H. Jarvis, Messenger to the Senate,	590 00	
J. E. Armstrong, Messenger to the Senate,	590 00	
P. W. Dunne, Messenger to the Senate,	590 00	
<i>Amounts carried forward,</i>	\$3,175 00	\$194,513 04

STATEMENT XIV.

Legislative Expenses.

DOORKEEPERS, MESSENGERS AND PAGES—*Concluded.*

<i>Amounts brought forward,</i>	\$3,175 00
Patrick J. Fee, Messenger to the Senate,	590 00
W. H. Gurney, Messenger to the Senate,	530 00
Wm. W. Griffin, Page to the Senate,	466 00
Wm. A. Hodgdon, Page to the Senate,	462 00
E. M. Alexander, Postmaster,	695 00
Thos. J. Tucker, Jr., Doorkeeper to the House,	720 00
Emerson W. Law, Assistant Doorkeeper to the House,	695 00
Henry O. Reed, Messenger to the House,	605 00
John E. Gilman, Messenger to the House,	590 00
Thomas Plunkett, Messenger to the House,	590 00
J. H. Brewster, Messenger to the House,	590 00
Ezra T. Pope, Messenger to the House,	590 00
P. R. W. Peirce, Messenger to the House,	590 00
D. N. Granger, Messenger to the House,	605 00
J. E. Killian, Messenger to the House,	595 00
Joseph Huestis, Messenger to the House,	595 00
J. O. Wardwell, Messenger to the House,	590 00
C. W. Philbrick, Messenger to the House,	590 00
Fred A. Thayer, Messenger to the House,	590 00
George C. Clapp, Messenger to the House,	410 00
B. N. Goodrich, Messenger to the House,	280 00
John McKay, Messenger to the House,	250 00
James A. Athy, Page to the House,	442 00
Nahum M. Tribou, Page to the House,	410 00
Wm. W. Bullock, Messenger to the House,	181 00
Aug. D. Piper, Messenger to the House,	160 00
C. R. Starkweather, Messenger to the House,	160 00
J. S. Holden, Messenger to the House,	184 00
H. W. Bates, Messenger to the House,	20 00
Wm. M. Wise, Messenger to the House,	20 00
T. R. Washburn, Page to the House,	16 00
Daniel F. Riley, Page to the House,	16 00
Thomas J. Tucker, Jr., services,	414 00

DETAILS No. 61.

SENATE PRINTING AND BINDING.

[Res. 1856, Chap. 74; Acts 1870, Chap. 39.]

3,000 copies Address—Governor Rice,	\$414 49
10,000 copies Report—State Board of Health,	18,219 88
3,800 copies Report—Commissioners on Inland Fisheries,	489 12
2,500 copies Manual,	2,717 41
1,100 copies Surgeon-General's Report,	84 42
800 copies Report—Agricultural College,	284 41

Amounts carried forward, \$22,209 68

\$194,111 00

17,300 00

STATEMENT XIV.

Legislative Expenses.

DETAILS 62.

SENATE PRINTING AND BINDING—*Concluded.*

<i>Amounts brought forward,</i>	\$22,209 68	\$211,879 04
100 copies Report—Manager of Troy & Greenfield R. R. and Hoosac Tunnel,	79 02	
200 copies Report—Commissioners on Prisons,	252 82	
200 copies Report—Trustees Museum of Zoology,	192 75	
200 copies Report—Pardons issued,	54 91	
200 copies Report—Committee on contested seat of Senator from Franklin,	36 77	
200 copies Report—One of the State Directors Boston & Albany Railroad,	32 15	
1,700 copies Report—Investigating Committee on Eastern Railroad,	2,082 81	
4,000 copies Bill—Relief Eastern Railroad,	137 14	
1,000 copies Bill—Intoxicating Liquors,	175 18	
200 copies Bill—Amendments to the Constitution,	22 55	
1,000 copies Bills—Reduction of Militia,	70 37	
200 copies Bill—Concerning the Adoption of Children,	21 62	
200 copies Bill—In relation to Savings Banks,	33 23	
1,000 copies Bills—Committee on State Salaries,	55 32	
200 copies House Document No. 103—Town of Merrimac,	20 86	
200 copies Documents—Committee on Railways,	106 37	
100 copies Documents—Committee on Military Affairs,	102 90	
100 copies Documents—Committee on Redistricting the State,	40 09	
100 copies Documents—Committee on Water Supply,	27 99	
200 copies Documents—Committee on Judiciary,	30 35	
200 copies Senate Journal,	1,138 39	
200 copies—Lists of Committees,	59 02	
Various other smaller documents,	1,745 81	
200 (night-work) during the session,	1,766 00	
Newspapers for use of Senate,	32 19	
Binding Documents,	103 50	
Advertising,	13 62	

30,643 41

DETAILS No. 62.

SENATE BLANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1870, Chap. 39.]

1000 of the Day,	\$197 09
200 Blank Reports and Orders,	116 80
<i>Amounts carried forward,</i>	\$613 89
	\$242,522 45

STATEMENT XIV.

Legislative Expenses.

SENATE BLANKS AND CIRCULARS—*Concluded.*

<i>Amounts brought forward,</i>	\$618 89	\$242 24
3,500 Note and Letter Headings,	81 28	
900 Yea and Nay Lists,	33 55	
800 Arrangements of seats, with diagram,	48 00	
500 Blank Acts,	19 03	
500 Index to Senate Journals,	47 14	
1,050 Certificates, Labels, Billets and Filing slips,	18 72	

DETAILS No. 63.

HOUSE PRINTING AND BINDING.

[Res. 1856, Chap. 74; Acts 1876, Chap. 39.]

2,500 copies Report—Committee on Investigation Boston & Albany Railroad Co.,	\$1,973 99	
1,200 copies Report—Committee on Investigation of Railroad Commissioners,	610 56	
1,300 copies Report—Tax Commissioner,	638 85	
800 copies Report—Inspector and Assayer of Liquors,	96 20	
800 copies Report—Arms, etc., issued to Cities,	50 07	
800 copies Report—Expenses Harbor Commissioners, 1871 to 1875,	27 75	
1,800 copies Report—Harbor Commissioners,	1,119 42	
6,000 copies Bills—Intoxicating Liquors,	142 61	
2,400 copies—Census Legal Voters, 1865 and 1875,	332 49	
2,800 copies Bill—To establish Polls and Estates,	300 99	
4,800 copies Bill—Redistricting the State,	139 00	
5,400 copies Act—In relation to Sav'gs Banks,	182 85	
20,800 copies Bills—State Salaries,	237 37	
3,000 copies Election Sermon,	351 30	
8,000 copies Bills—Committee on Military Affairs,	152 57	
2,400 copies Bill—Revision charter of City of Fall River,	109 05	
800 copies Bill—Funded Liabilities of the Commonwealth,	64 63	
9,600 copies Appropriation Bills,	173 58	
2,400 copies Report—Committee on Elections,	62 37	
800 copies Report—Committee on Investigation Tewksbury Almshouse,	62 39	
800 copies—Returns of County Treasurers,	56 86	
1,600 copies Bill—Coöperative Saving Fund and Loan Association,	51 86	
<i>Amounts carried forward,</i>	\$6,936 76	\$243,384 05

Legislative Expenses.

DETAILS 64.

HOUSE PRINTING AND BINDING—*Concluded.*

<i>Amounts brought forward,</i>	\$6,936 76	\$243,384 05
100 copies Bill—Regulating the assessment of taxes,	43 95	
100 copies Report—Grants and allowances to sundry institutions,	27 74	
100 copies Petition—George M. Weston,	34 87	
100 copies Secretary's Estimates,	27 75	
100 copies Estimates for County Taxes,	59 64	
100 copies Report—Mass. Western Railroad Company,	25 85	
100 copies Bills—Relating to explosive compounds,	57 55	
100 copies Report—Springfield Safe and Deposit Company,	20 86	
100 copies Bill—Committee on Water Supply,	20 86	
100 copies Statement—Employés of Sergeant-at-Arms,	42 70	
100 copies Statement—Expenditures for Printing,	37 25	
100 copies Bill—Relief Eastern Railroad Co.,	33 07	
100 copies Index to House Documents,	61 55	
100 copies Lists of Committees,	54 22	
100 copies House Journal,	1,558 15	
100 copies other smaller Documents,	2,650 02	
100 Blank Acts and Resolves,	193 17	
100 Blank Reports,	118 45	
100 Letter and Note Headings,	105 20	
100 Billets,	27 70	
100 Blank Orders,	30 56	
100 Notices, etc.,	86 96	
100 Papers for House,	78 28	
100 Documents,	50 50	
100 Printing and Expressing House Journal,	20 00	
		12,403 61

DETAILS No. 64.

HOUSE BLANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1876, Chap. 39.]

100 copies of the Day,	\$1,361 22	
100 Yea and Nay Lists,	138 78	
		1,500 00
<i>Amount carried forward,</i>		\$257,287 66

STATEMENT XIV.

Legislative Expenses.

DETAILS 65-68.

DETAILS No. 65.

STATIONERY FOR SENATE, ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1876, Chap. 39.]

<i>Amount brought forward, .</i>	
Paper,	\$107 57
Envelopes,	30 85
6 1-2 dozen Pocket Knives,	153 75
Committee and Blank Books,	62 83
Mucilage,	20 25
Rubber Bands,	22 00
Twine and Tape,	9 08
Postage Stamps,	31 30
Shears, Erasers, Folders and Rulers,	27 65
Ink and Stands,	79 66
Stationery for President,	40 75
Document Covers,	10 00
Chamois Skins,	7 00
Brushes and Combs,	4 45
Penholders,	12 65
Pencils,	26 54
Pens,	41 40
Blotting Paper,	48 60
Fasteners and Files,	8 65
Wrapping-paper,	26 92
Packing and Expressing Journals,	20 00
Directories,	21 60
Sundry small stationery,	10 25

DETAILS No. 66.

STATIONERY FOR HOUSE, ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1876, Chap. 39.]

Paper,	\$396 85
Envelopes,	181 84
Pens,	128 00
Pencils,	121 10
Committee and Blank Books,	145 42
Document Covers,	30 00
Mucilage,	32 00
Rubber Bands,	28 79
Twine and Tape,	21 71
Ink,	32 65
Inkstands,	32 35
Shears, Erasers, Rulers and Folders,	65 92
Paper Blocks,	22 05
Blotting-paper,	53 50

Amounts carried forward,

\$1,237 18

Legislative Expenses.

DETAILS 67 AND 68.

STATIONERY FOR HOUSE, ETC.—Concluded.

<i>Amount brought forward,</i>	\$1,237 18	\$258,111 01
.	11 25	
.	13 20	
.	79 52	
.	18 50	
.	11 00	
<i>Amount carried forward,</i>		1,370 65

DETAILS No. 67.

STATIONERY, PRINTING, ETC., ORDERED BY SER-
GEANT-AT-ARMS.

[Res. 1856, Chap. 74; Acts 1876, Chap. 39.]

.	\$120 90
.	49 55
.	445 65
.	243 75
.	54 50
.	11 87
.	9 70
.	27 15
.	29 00
.	40 00
.	45 30
.	4 00
.	9 90
.	12 00
.	30 50
.	21 00
.	15 00
.	6 62

1,176 39

DETAILS No. 68.

EXPENSES OF THE LEGISLATURE.

[Gen. Stat. Chap. 14, § 62; Acts 1876, Chap. 39.]

ing and Cleaning State House during the		
grounds, clearing snow, etc.,	\$1,285 40	
Woman, services,	600 85	
Sulks,	607 00	
Towls, Sheets, etc.,	369 82	
Dusters, Pails, etc.,	207 49	
State House,	229 64	
	213 90	
Amounts carried forward,	\$3,514 10	\$260,658 05

STATEMENT XIV.

Legislative Expenses.

CONTINGENT EXPENSES—Concluded.

Amounts brought forward,	\$3,514 10
City of Boston—Water Rates,	230 32
Star Paper,	161 00
Watering Streets around State House,	150 00
Music and other expenses—Election Sermon,	80 00
Camphor, Pounce, etc.,	71 29
Soap, Blacking, etc.,	55 49
Lunch for Messengers,	31 60
Cleaning Carpets,	49 31
Making over and putting down carpets,	112 50
Brushes and Combs,	47 50
House Sand and Soft Soap,	42 35
Crash,	28 73
Matches,	28 20
Tape and Twine,	28 00
Wrapping-paper,	27 50
District Telegraph Co.,	22 50
Cuspadores,	19 00
Sundry Labor,	18 00
Water Jar,	13 50
Carpet Sweeper,	5 00

DETAILS No. 69.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Gen. Stat. Chap. 14, Sect. 46; Acts 1869, Chap. 309; 1875, Chap. 186; 1876, Chap. 39.]

Committee on Railways:		
Reporting Hearings,	\$1,569 66	
Advertising,	184 99	
Expenses in procuring Evidence,	55 00	
Copying Records,	17 25	
Postage,	13 29	
	<hr/>	\$1,840 19
Committee on Redistricting the State:		
1,000 Maps,		407 50
Committee on Charitable Institutions:		
Travelling Expenses,	\$78 65	
Advertising,	18 68	
Postage,	1 72	
	<hr/>	99 05
Committee on Harbors:		
Advertising,	\$91 64	
Postage,	77	
	<hr/>	92 41
Amounts carried forward,		\$2,439 15

Legislative Expenses.

DETAILS 69.

EXPENSES—Continued.

Amounts brought forward,	\$2,439 15	\$265,394 34
Expenses on Hoosac Tunnel:	\$72 00	
Expenses,	5 25	
	<hr/>	78 26
Expenses on Water Supply, etc.:		65 40
Expenses on Insurance:		64 38
Expenses on Judiciary:	\$25 07	
Record in various Cases,	14 50	
Reports,	12 75	
	<hr/>	60 49
Expenses on Towns:	\$45 62	
Expenses,	9 75	
	<hr/>	57 89
Expenses on Agriculture:	\$27 57	
Expenses,	24 82	
	<hr/>	54 53
Expenses on Banks and Banking:		41 90
Expenses on Roads and Bridges:	\$34 80	
Expenses,	1 50	
	<hr/>	36 30
Expenses on Military Affairs:		30 00
Expenses on Woman Suffrage:		33 88
Expenses on Investigation of the new State		26 25
Expenses on Bureau of Labor Statistics:		21 13
Amounts carried forward,	\$3,009 56	\$265,394 34

STATEMENT XIV.

Legislative Expenses.

EXPENSES—Continued.

<i>Amounts brought forward,</i>		\$3,009 56
Committee to attend the funeral of Dr. S. G. Howe:		
Crape, etc.,	\$3 75	
Carriages, .	21 00	
		24 75
Committee to attend the funeral of Ex-Gov. Clifford:		
Advertising, .	\$1 25	
Crape, etc.,	2 72	
Hotel, .	16 75	
		20 72
Committee on Fisheries—		
Advertising, .	\$20 15	
Postage, .	78	
		20 93
Committee on Taxation of Church Property:		
Advertising, .		20 50
		14 48
Committee on Elections:		
Advertising, .	\$13 32	
Postage, .	1 16	
		12 96
Committee on Liquor Law:		
Advertising, .	\$12 75	
Postage, .	21	
		10 67
Committee on Mercantile Affairs:		
Advertising, .	\$9 87	
Postage, .	80	
		10 00
Committee on Pay-Roll:		
Making up Pay-Roll, .		300 00
Committee on Finance:		
Clerical Services, .		9 37
Committee on District Courts:		
Advertising, .		
Committee on Prisons:		
Advertising, .	\$7 05	
Postage, .	27	
		7 32
<i>Amounts carried forward,</i>		\$3,461 26

STATEMENT XIV.

Legislative Expenses.

DETAILS 70 AND 71.

EXPENSES—Concluded.

<i>Amounts brought forward,</i>	\$3,461 26	\$265,394 34
Committee on Boston and Chicago Railroad and Company:	9 15	
Committee on Federal Relations:	3 25	
Committee on State Salaries:	3 07	
Committee on Claims:	1 38	
Committee on State House:	09	
Committee on Horse Railroads,	08	
Postage, .	86	
		3,479 14

DETAILS No. 70.

LIST OF WITNESSES BEFORE COMMITTEES.

[Gen. Stat. Chap. 15, § 46; Acts 1876, Chap. 39.]

Witnesses before Com'tee on Railways, .	\$189 60	
on Public Charities, .	286 70	
on Elections, .	11 25	
summoning witnesses, .	9 90	
		497 45

DETAILS No. 71.

INDEX TO SENATE JOURNALS.

[Acts 1875, Chap. 242; 1876, Chap. 243.]

F. Hosmer, clerical services, .		300 00
Total Legislative Expenses, 1876, .		\$269,670 93

STATEMENT XIV.

Executive Expenses.

DETAILS No. 72.

GOVERNOR AND COUNCIL.

DETAILS No. 72.

GOVERNOR.

[Acts 1864, Chap. 240.]

Alexander H. Rice, from January 6, inclusive, \$4,932 80
 William Gaston, to January 5, inclusive, 67 20

DETAILS No. 73.

COMPENSATION AND MILEAGE OF LIEUTENANT-GOVERNOR AND COUNCIL.

Retiring members of the Council of 1875:

Horatio G. Knight, . . . \$48 50
 Seth Turner, . . . 35 50
 E. H. Brewster, . . . 49 55
 Robert Couch, . . . 175 00
 Edward H. Dunn, . . . 30 00
 J. K. Baker, . . . 165 00
 Alden Leland, . . . 32 50
 George O. Brastow, . . . 25 00
 George Whitney, . . . 35 00

\$596 05

Horatio G. Knight, Lieutenant-Governor:

Regular Annual Session, . . . \$1,500 00
 Salary, balance of year, . . . 1,666 64
 Travelling expenses, . . . 138 75

3,305 39

George Whitney:

Regular Annual Session, . . . \$750 00
 Salary, balance of year, . . . 800 00
 Travelling expenses, . . . 156 50

1,706 50

Robert Couch:

Regular Annual Session, . . . \$750 00
 Salary, balance of year, . . . 800 00
 Travelling expenses, . . . 90 75

1,640 75

George O. Brastow:

Regular Annual Session, . . . \$750 00
 Salary, balance of year, . . . 800 00
 Travelling Expenses, . . . 80 50

1,630 50

Amounts carried forward, . . . \$8,879 19

STATEMENT XIV.

Executive Expenses.

DETAILS 74 AND 75.

COMPENSATION AND MILEAGE—Concluded.

Amounts brought forward, . . . \$8,879 19 \$5,000 00

John Tweed:
 Regular Annual Session, . . . \$750 00
 Salary, balance of year, . . . 800 00
 Travelling Expenses, . . . 32 64

1,582 64

Alden Leland:
 Regular Annual Session, . . . \$750 00
 Salary, balance of year, . . . 800 00
 Travelling Expenses, . . . 64 75

1,614 75

David K. Baker:
 Regular Annual Session, . . . \$750 00
 Salary, balance of year, . . . 800 00
 Travelling Expenses, . . . 143 50

1,693 50

W. C. Plunkett:
 Regular Annual Session, . . . \$750 00
 Salary, balance of year, . . . 800 00

1,550 00

David Sturgis:
 Regular Annual Session, . . . \$750 00
 Salary, balance of year, . . . 800 00
 Travelling Expenses, . . . 13 00

1,563 00

16,883 08

DETAILS No. 74.

GOVERNOR'S PRIVATE SECRETARY.

[Acts 1876, Chaps. 6 and 214.]

George H. Campbell, 2,500 00

DETAILS No. 75.

MESSENGERS TO GOVERNOR AND COUNCIL.

[Acts 1876, Chaps. 6 and 214.]

H. D. Eaton, Messenger, . . . \$1,065 55
 F. A. Francis, Assistant Messenger, . . . 865 57

1,931 12

Amount carried forward, . . . \$26,314 20

APPENDIX.

The following analyses exhibit the details of expenses paid in 1876 on account of 1875 and previous years, which were not rendered in season to appear in the last Annual Report of this Department:—

LEGISLATIVE DEPARTMENT.
SENATE PRINTING AND BINDING.

Advertising,	
STATIONERY FOR SENATE ORDERED BY CLERK.	
Pens, Pencils, Erasers, etc.,	\$27 75
Paper and Envelopes,	23 40
Blank Books,	12 10
Postage Stamps,	10 00
Knives,	4 50

LEGISLATIVE CONTINGENT.

Sundry Parties, washing and cleaning State House,	\$145 60
Daniel N. Granger, Services,	16 50
Rent of Telegraph Instrument, etc.,	7 75
Beating Carpets,	2 92
Polish,	1 50

FEES OF WITNESSES BEFORE COMMITTEES.

Witness before Committee on Elections,	\$3 25
on Military Affairs,	2 25
on Prisons,	1 75
on County Affairs, 1874,	17 50

INDEX TO SENATE JOURNALS.

L. Gertrude Howes, Clerical Services,	
---	--

STATE HOUSE EXPENSES.

REPAIRS, IMPROVEMENTS, ETC.

Carpenter-work and Stock,	\$532 38
Plumbing,	181 66
Furniture and repairs,	51 25
Repairs to Iron Sashes, etc.,	20 70
Repairs to Heating Apparatus,	19 80

Amount carried forward,

Amount brought forward,	\$805 79
FUEL AND LIGHTS.	
Proposals for Coals,	14 00
	\$819 79

SECRETARY'S DEPARTMENT.
EXTRA CLERKS.

Boyer, M. D.,	\$500 00
-------------------------	----------

INCIDENTALS.

Paper,	\$47 00
Envelopes,	46 50
Books,	29 95
.	22 50
.	15 88
.	11 12
.	12 00
.	11 75
.	11 25
.	6 00
.	6 00
Seals,	

219 95

\$719 95

TREASURER'S DEPARTMENT.
EXTRA CLERKS.

Wildor,	\$100 00
-------------------	----------

INCIDENTALS.

and Cash Book,	\$32 00
Books,	23 00
.	12 00
Stationery,	13 20

80 20

\$180 20

COMMISSIONER'S DEPARTMENT.
CONTINGENT EXPENSES.

and Envelopes,	\$72 50
.	46 50
.	24 50
.	14 25
.	12 00
.	5 00

\$174 75

COMMISSIONER OF CORPORATIONS.

	\$6 75
--	--------

AUDITOR'S DEPARTMENT.

INCIDENTALS.

and Blank Books,	\$37 75
and Envelopes,	21 05

\$58 80

Amount carried forward,

INDEX.

A.		Page		Page
Asylums for the Deaf and Dumb,		150	Attorney-General's salary,	132
Attorney-General's salary,		132	Attorney-General's fees,	80
Attorney-General's fees,		80	expenses,	132, 133, 284
expenses,		132, 133, 284	Assistant Attorney-General,	132
Assistant Attorney-General,		132	Auditor's salary,	121
Auditor's salary,		121	Auditor's first and second clerks,	121
Auditor's first and second clerks,		121	extra clerks,	121
extra clerks,		121	Auditor's incidentals,	121, 283
Auditor's incidentals,		121, 283	Auditing Pauper Accounts, expenses	
Auditing Pauper Accounts, expenses			of,	160, 294
of,		160, 294		
			B.	
			Back Bay Loan,	39
			Back Bay Lands Notes,	266
			Back Bay Lands Fund, securities,	43, 278
			Bank Department,	281
			Bank Tax, National,	70, 71, 230-241
			Baring Bros. & Co.,	214
			Bastardy and Settlement Cases,	161, 162
			Blanks and Circulars, Senate,	103, 104
			House,	105
			Blind, Asylum for,	150
			Board of Agriculture, Secretary's sal-	
			ary,	143
			clerks,	143, 285
			expenses,	143, 285
			incidentals,	143, 285
			members' travel,	144, 285
			lectures,	143
			Board of Education, Secretary's sal'ry,	257
			agent's salary,	147
			assistant secretary,	146
			members' travel,	148, 295
			postage, printing, etc.,	149
			Board of Health,	141, 142
			Board of State Charities,	81
			Boston Municipal Courts, justices	
			salaries,	130, 131
			Boston Municipal Courts, clerks' sal-	
			aries,	131
			Boston, Hartford & Erie Railroad	
			Loan Sinking Fund,	248, 249

	Page
Boston, Hartford & Erie Railroad Loan,	39
Boston Harbor Improvement,	267, 268
Bounties to Mass. Volunteers,	196
Bounty Fund Loan,	40
Bounty Loan Sinking Fund,	244-246
Bounty-Loan Sinking Fund transactions,	245, 246
Bridgewater Normal School,	290
Bridgewater State Workhouse, expenses,	202-204
Bridgewater State Workhouse, income,	81
Bridgewater State Workhouse, valuation,	280
Burial of State Paupers,	158, 159, 293
Bureau of Labor Statistics,	140, 141

C.

Cattle Commissioners,	145
Camp Duty, Pay for,	172-175
Cambridge Arsenal,	280
Cases Settlement and Bastardy, 161, 162	
Cash balances,	7, 8
Census and Industrial Statistics,	215-219
Centennial Exhibition at Phila.,	220-224
Chaplains Senate and House,	101
Charitable expenditures,	151-166
Children on Indenture,	294
Clerk of District-Attorney for Suffolk, . .	133
Clerks of Senate and House,	101
Coal and Mining Companies, taxes, 73, 74	
Coast Defence Claim,	21
Coast Defence Loan,	40
Coast Defence Loan Sinking Fund, 246, 247	

Collection and return of Military Property,	189
Commissioners on Savings Banks,	134
Commissioner of Corporations,	120, 283
Commissioners on Public Lands,	277
Commissioners on Prisons,	212, 291
Commissioners on Harbors,	135, 136
Commissioners on Fisheries, 137, 138, 285	
Commissioner on Insurance,	134
Commissioners on Indian Lands,	139
Commissioners on Railroads,	138
Commission on Revision of Judicial System,	139, 140
Commissions, fees for,	77
Committees, Legislative, expenses,	108-111
Commercial Fertilizers,	85, 146
Condemned Liquors,	84
Contagious Diseases,	160, 161

D.

Danvers Lunatic Hospital Loan,	280
Danvers Lunatic Hospital Buildings, . . .	87, 268, 270, 280
Deaf and Dumb, Asylums for,	13
Debt Extinguishment Fund,	42
Debts and Liabilities, in detail,	20-41
Deposits, Interest on,	12, 13, 38-40
Details of Report,	7
Detective Force,	87, 107, 110
Discharged Convicts, Agent for,	211, 212
Discharged Female Prisoners,	211
District Attorneys,	133
District Attorney's Clerk for Suffolk, . .	133
District Court, Justices,	181, 182
District Courts, clerks,	182
Doorkeepers, Messengers and Pages, . . .	182

E.

Educational Expenses, 146-149, 257-260	
Election Sermon, Preacher of,	104
Electoral College,	28
Elementary Drill, Pay for,	173
Employment Bureau for Soldiers,	180
Engineer, Watchmen and Firemen,	180
Estimate of Expenses for 1877,	112
Estimate of Revenue for 1877,	114, 115
Executive Contingent,	114, 115
Expenditures belonging to 1875 and 1876—Summary Statement,	25-30
Expenses belonging to 1875 and 1876, and appropriations for 1876,	6, 44-45
Expenses of 1876, in detail,	55-60
Expenses of Legislative Committees, . . .	108-111
Exceptional Expenses,	11, 12, 20, 21

	Page
Ex Infirmary,	616
Supreme Judicial Court,	128
Board of State Charities,	163
Tewksbury Almshouse, 151-154	
Monson Primary School,	154-156
Bridgewater Workhouse,	202-204
State Prison,	198-201
Reform School,	205-208
Industrial School, 208-211, 291	
Auditing Pauper Accounts, 160, 294	
Contagious Diseases, 160, 161, 293, 294	
resulting from the War of Rebellion,	191-196, 288, 289

F.

Courts of Insolvency,	79
Witnesses,	111
Forfeitures Sup. Judicial	79
Normal School, 213, 257, 290	
Arrest of,	211
Debt Statement,	12, 13, 38-40
Debt, Growth and Character	13, 14
Debt, Maturing Instalments	14
Transactions of the same, etc.,	244-281
the year 1876,	14, 15, 41, 43
Sinking,	14, 15, 41, 43
Income specifically appropri-	44
receipts on account of,	25, 26
payments on account of	27, 28
and Light, State House, 122, 123, 283	

G.

Light Companies' Tax,	74, 75
Statements,	22
Statutes,	125
Mayor and Council,	112, 113
Mayor's Salary,	112
Mayor's Private Secretary,	113
Mayor's Messengers,	113
Committees,	242

H.

Harbor Improvement Loan,	267
Mayor Compensation Fund,	251, 252
Mayor Commissioners,	135, 136
Mayor and Pedlers' Licenses,	77
House Tunnel,	15-17, 272-274, 279

	Page
House Pay-Roll,	90-100
printing and binding,	104, 105
blanks and circulars,	105
stationery,	106
House and Senate Clerks,	101
House 33 Pemberton Square,	123

I.

Improvements in Boston Harbor, 267, 268	
Income from Bridgewater Workhouse, . .	81
Income School Fund, 1876,	256
Income from Monson Primary School, . .	81
Income from Reform School,	81
Income from Tewksbury Almshouse, . .	80
Income from State Prison,	80
Income from Industrial School,	81
Income Agricultural Fund,	265
Index to Senate Journals,	111, 282
Indian Paupers,	292
Indian Land Commissioners,	139
Industrial School for Girls, expenses, . .	208-211, 291
Industrial School for Girls, Buildings, . .	279
valuation,	165, 294
Inquests,	165, 294
Insolvency Courts:	
registers' salaries,	129
fees,	79
Inspector of Gasmeters,	140
Inspector of Liquors,	140
Inspection and Reduction of Militia, 85, 181-186	
Institutions and Public Buildings, 279, 280	
Institute of Technology,	265
Insurance Commissioner, salary,	134
deputy,	134
clerks,	134
expenses,	135, 285
Insurance Taxes,	72, 224
Insurance Licenses,	73
Interest on Sundry Taxes,	77
Interest on Corporation Tax,	77
Interest Troy and Greenfield R. R. Loan,	53, 76
Interest on Public Debt,	53
Interest on Deposits,	76
Interest Harbor Improvement Loan, . . .	53
Interest Boston, Hartford & Erie Loan, . .	53
Interest on Danvers Lunatic Hospital Loan,	85
Interest Back Bay Lands Notes,	272
Interest Bounty Loan,	53
Interest Norwich & Worcester Railroad Loan,	271
Interest War Loan,	53

	Page		Page		Page
Interest on New York and New England R. R. note,	86	Medical Supplies,	27, 28	Receipts and Payments,	6, 7
Interest on Worcester Lunatic Hospital Loan,	85	Memorial Statutes,	77	Receipts,—Summary Statement,	24, 26
J.		Messengers, Doorkeepers and Pages,	165	Receipts on account of Revenue during the year 1876,	24, 25
Judiciary,	128-133	Messengers to Governor and Council,	76	Receipts on account of various funds,	25, 26
Judge-Advocate-General,	190	McCalmont Bros. & Co.,	130	Receipts and Payments, 1860 to 1876,	11
L.		Military Expenditures, 167-190,	130	Record Mass. Sailors and Marines,	189
Labor Statistics, Bureau of,	140, 141	Militia, Inspection and reduction of,	241	Reformatory and Correctional,	197-212
Legislative Department,	88-111	Military Accounts,	86, 241	Reformatory Prison for Women, buildings,	19
Legislature, Senate Pay-Roll,	88, 89	Military Property, collection and turn of,	124, 284	Reform School for Boys, buildings,	19, 213, 214, 289, 290
House Pay-Roll,	90-100	Militia Bounty,	124	Reform School for Boys, buildings, valuation,	279
Clerks Senate and House,	101	Militia Camp-ground,	125	Reform School for Boys, expenses,	205-208
Chaplains Senate and House,	101	Military Tactics, etc.,	125, 284	Registration Blanks,	125
Preacher of Election Sermon,	101	Military Elections,	126	Rent of Great Ponds,	85
Sergeant-at-Arms,	101	Monson State Primary School, expenses,	126	Repairs, Improvements, and Furniture, State House,	87, 121, 122, 282
Doorkeepers, Messengers and Pages,	101, 102	valuation,	126	Representatives' Pay-Roll,	90-100
Senate printing and binding,	102, 103	income,	126	Resources, in detail, productive,	41-43
Senate blanks and circulars,	103, 104	Municipal Courts, Boston,	126	Resources and Liabilities of the Commonwealth,	23, 24
House printing and binding,	104, 105	Mustering Officers and Paymasters,	127	Revenue and Expenses belonging to 1875 and 1876,	28-30
House blanks and circulars,	105	N.		Revenue Payments,	10, 11, 32-38
Stationery, Senate,	106, 282	National Bank Tax, receipts,	107	Revenue Receipts and Payments, 1860 to 1876,	11
Stationery, House,	106	National Bank Tax, payments,	107	Revenue, etc., Summary Statement of,	28-30
Stationery and printing for, ordered by Sergeant-at-Arms,	107	Newburyport Bridge Fund,	104, 105	Revenue, Estimate for 1877,	9
contingent expenses,	107, 108	New Hospital at Worcester,	253	Revenue belonging to 1875 and 1876,	30-32
expenses of committees,	108-111	New York & New England Railroad Company,	276, 277, 279	Revenue, Excess of Payments,	30
fees of witnesses,	111, 282	Normal Art-School,	149	Revenue and Payments, Comparative Results,	10-12
Liabilities and Resources of the Commonwealth,	23, 24	Normal Schools, expenses and buildings,	147, 143, 213, 287	River Drainage and Sewerage,	285
Liabilities, in detail,	38-41	Northampton Lunatic Hospital Loan,	243, 294	Rogers Book Fund,	277
Library, State,	146	Northampton Lunatic Hospital, valuation,	243, 294	S.	
Life Insurance Companies' Tax,	72	Northampton Lunatic Hospital, valuation,	243, 294	Salem Normal School,	257, 290
Lunatic Hospitals and Prisons Loan,	40	Norwich & Worcester Railroad Loan,	87, 284	Savings Bank Tax,	65-70
Lunatic Hospitals,	157	Norwich & Worcester Railroad Loan Sinking Fund,	213, 214, 289, 290	Schedule of the unproductive property of the Commonwealth,	279, 280
Liquor Inspector,	140	Notes and Mortgages Back Bay Lands,	279, 280	Schools for Idiots,	156
Liquor Licenses,	82-84	O.		School Fund Income,	256
License Transfers,	86	Ordinance Bureau,	187, 188, 189	Secretary's Salary,	116
M.		Ordinary Expenses,	11, 12, 23, 24	Secretary's first and second clerks, extra clerks,	116, 283
Magazine and Wharf at Captain's Island,	280	P.		incidentals,	86, 116, 117, 283
Mashpee, Roads in,	243	Pages, Messengers and Doorkeepers,	165	messenger,	116
Mass. Infant Asylum,	158	Paymasters, M. V. M.,	175-177, 178	fees,	77
Mass. School Fund securities,	254, 255	Paupers, State,	157, 158, 201, 202		
transactions,	256	Payments—Summary Statement,	25		
apportionment of income,	256-264	from ordinary revenue during the year 1876,	25		
Mass. Teachers' Association,	259				
Massachusetts War Loan,	40				
Mass. War Loan Sinking Fund,	278				

	Page
Secretary Board of State Charities,	163
Secretary Board of Education,	257
Senate Pay-Roll,	88, 89
Senate Printing and Binding,	102, 103, 282
Senate Blanks and Circulars,	103, 104
Senate and House, clerks,	101
Stationery, House,	106
Sergeant-at-Arms, salary,	101
Settlement and Bastardy Cases,	161, 162
Sheriffs' Accounts, distributing documents, etc.,	224, 294
Sinking Funds,	14, 15, 41, 43
Special Duty (military),	171
State Aid,	19, 20, 288, 289
State Almshouse, Tewksbury,	151-154
State Board of Health,	141, 142
State Detective Force,	87, 197, 198
State House, Repairs, Improvements and Furniture,	87, 121, 122
Engineer, Watchmen and Firemen,	122
Fuel and Light,	122, 123
State House and Land, valuation,	279
State Library,	146, 280, 285
Assistant Librarian,	146
Librarian's clerks,	146
State Paupers not in Almshouses,	157-160
transportation,	159
special allowances,	158
State Police,	79, 197, 291
State Prison, expenses,	198-201
valuation,	280
income,	80
State Prisons (new), buildings,	18, 19, 274, 275, 280
State Reform School for Boys, expenses and buildings,	19, 205-208, 213, 214, 289, 290
income,	81
State Prison and Hospital Sinking Fund,	253
State Prisons, Loan,	274
State Tax, 1876,	54
State Taxes, 1860 to 1876,	11
State Workhouse,	81, 202-204
Statistics of Labor,	140, 141
Stationery, Senate,	106
House,	106
Stationery, Legislature, ordered by Sergeant-at-Arms,	107
Statue, John Winthrop,	242
Samuel Adams,	242
Stock and Mortgages of Railroad Corporations,	43
Superior Court, judges' salaries,	128, 129

	Page
Support of State Paupers by Cities and Towns,	157, 158, 200
Support of Indian Paupers,	157, 158, 200
Support of Pauper Convicts,	157, 158, 200
Support of Normal Schools,	157, 158, 200
Supreme Judicial Court, Judges' salaries,	128, 129
clerk,	101
fees,	101
reporter and clerks,	101
expenses,	101
Surgeon-General's Bureau,	157, 158, 200
South Boston Flats, agents,	157, 158, 200
T.	
Taxes, State,	11
Corporation,	54-55, 200-201
Savings Bank,	54-55, 200-201
Insurance,	54-55, 200-201
Coal and Mining Companies,	54-55, 200-201
Gas-Light Companies,	54-55, 200-201
Tax on Mass. Hospital Life Insurance Company,	113, 114
Taunton Lunatic Hospital,	113, 114
buildings,	113, 114
valuation,	113, 114
Tax Commissioner,	113, 114
Tax on Bank Shares,	70, 71, 200-201
Teachers' County Associations,	113, 114
Teachers' Institutes,	113, 114
Term Reports,	113, 114
Tewksbury State Almshouse, expenses,	151-154
income,	80
building,	151-154
valuation,	151-154
Todd Normal School Fund, securities,	113, 114
income,	80
Transportation of State Paupers, 1860-1876,	113, 114
Transportation of Militia,	177-181, 200
Treasurer's salary,	113, 114
first and second clerks,	113, 114
extra clerks,	113, 114
incidentals,	86, 113, 200
Troy & Greenfield Railroad Loan Sinking Fund, securities and transactions,	113, 114
Troy & Greenfield Railroad Loan,	113, 114
interest,	113, 114
Troy & Greenfield Railroad and Hoosac Tunnel, 15, 16, 75, 272-274, 200	113, 114
Troy & Greenfield Railroad and Hoosac Tunnel Contract and Fund Account,	113, 114

	Page
U.	
Loan,	247, 248
Loan Sinking Fund,	279, 280
Unimproved Property,	43
Unimproved Claims,	40, 41
Unimproved Sums in Treasury,	21
Unimproved Assets,	21
V.	
State, Expenses of,	284
Agent Board of State Charities,	86, 163-165, 294
Bounty,	196
W.	
Loan,	40
War Loan Sinking Fund,	278
Watchmen, Engineer and Firemen,	122
State House,	122
Weights, Measures, etc.,	280, 294
Westfield Normal School,	213, 258
Witness Fees,	111
Women's Prison, buildings,	276, 277, 279
Worcester Lunatic Hospital,	157
Worcester Lunatic Hospital, buildings,	17, 18, 270, 271
Worcester Lunatic Hospitals, valuation,	279
Worcester Lunatic Hospital Loan,	270
Worcester Normal School,	258
Washington, Memorial Statues at,	242