

REPORT  
OF THE  
AUDITOR OF ACCOUNTS

OF THE  
Commonwealth of Massachusetts,

FOR THE YEAR ENDING

DECEMBER 31, 1878.

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Commonwealth of Massachusetts.

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AUDITOR'S DEPARTMENT, BOSTON, Jan. 15, 1879.

Hon. LEVI C. WADE, *Speaker of the House of Representatives.*

SIR,—I have the honor to present herewith to the Legislature the Thirtieth Annual Report of this Department; it being for the year ending Dec. 31, 1878.

Very respectfully,

JULIUS L. CLARKE,  
*Auditor.*

## PREFACE.

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, Jan. 15, 1879.

*To the Honorable Senate and House of Representatives:—*

In presenting to the Legislature the Thirtieth Annual Report of this Department, it being for the year ending Dec. 31, 1878, a very brief explanation of its programme of exhibit may not be without interest and value to those seeking information from its pages.

### THE REPORT AND ITS ARRANGEMENT.

The suggestion sometimes urged, that the Auditor should simplify his Report, or render its tabulations in a more intelligible form, is evidently predicated upon the assumption that they are purely arbitrary, and subject to his direction. The mistake will be at once apparent on reference to the statute (chap. 178, Acts of 1867), which sets forth in specific detail the manner and matter of its several Statements. So particular and mandatory are these requirements, that for several years it was deemed necessary to reprint in the preliminary pages of the Report nearly the entire act, for the information of its readers; but its more important provisions are now summarized in the Preface, which appears on a previous page.

The occasional failure to comprehend the purpose of some of its Statements is illustrated by the fact, that the *payments* from ordinary revenue, shown as required by law in Statement No. IV., are sometimes understood to represent the expenses of the *current* year; whereas, in many cases, they cover expenses accrued in several *different* years, often in large amounts, and paid from regular or deficiency appropri-

ations. A reference either to the law cited in the Preface, or to the classification of Details which closes the text of the Report, or to its Index, would show that the expenses properly belonging to the current year are exhibited in summary form, in comparison with those of the previous year, in Statement No. XIII., and in detail in Statement No. XV. A similar misapprehension also frequently occurs in supposing that the Statement of *revenue receipts* (No. II.), including cash on hand at the beginning and close of the year, as required, represents the revenues properly belonging to the *current* year; whereas reference to the sources above indicated would show that the latter are enumerated in summary form in comparison with those of the previous year in Statement VII., and in detail in Statement No. XIV.

But, without further exposition, it may suffice to say, that the most competent clerical experience is employed in rendering the various tabulations in the nearest possible conformity to statutory requirement, and that special care is taken to make the Indices of the Reports from year to year as full and complete as practicable. As the statute regulating the business of this Department gives no authority to deviate from its specifications, the present Report is submitted without change in form or statement. With even a casual examination of plan and arrangement, it is believed that its details can hardly fail to be easily understood.

#### PUBLIC WORKS AND THEIR COST.

The charitable, reformatory, and penal establishments of the Commonwealth have been constructed mainly from the proceeds of loans authorized and negotiated for that purpose, the amounts of such loans having been specifically appropriated therefor. The Auditor is required to render statements of expenditures under such and all other appropriations, and this is annually done. But there is no statute coupling with any appropriation, nor with any such statement of expenditure thereunder, the interest accrued and paid on any loan; nor is any appropriation ever made for the payment of interest,—that, with some other items, being by the General Statutes excepted from the provisions requiring annual appropriations for State expenditures.

The payment of interest on the public debt is, therefore, a

cash transaction of the Treasury Department alone, without the authority of an Auditor's certificate, or a warrant from the Executive; and the Auditor has nothing to do with it, except to examine, transcribe, and report the same to the Legislature.

This explanation is made because it is sometimes claimed that the Auditor's accounts with appropriations for the construction of hospitals, prisons, and other public works, should include interest on loans made therefor. This has never been done, except in a single instance, and for the simple reason that it would be unauthorized, and because accounts with loans and interest are required to be kept and rendered in separate classifications. The exception referred to is that of the Troy and Greenfield Railroad and Hoosac Tunnel, in which case the *net* interest has been added by special direction of the Legislature. Should the amount of interest paid on any loan be desired for addition to construction account, it will be easily ascertained on reference to the Statement of Funded Liabilities, No. IX., where date of issue and maturity, with rate of interest, are carefully given.

#### STATE EXPENDITURE AND DEBT.

Eighteen years have recorded wonderful extremes in business and finance. From the prudential restrictions and economies of ante-war usage and requirement, the financial *régime* of the Commonwealth has expanded into almost startling proportions.

As every legislator and citizen well knows, the outbreak of the war of the Rebellion precipitated unprecedented opportunities for the profitable employment of labor and capital. Enterprise and production were stimulated to great results; the industries and resources of the country were largely and heavily taxed in meeting the sudden and prolonged exigencies of the nation's peril; while every branch of government service was especially over-crowded with new and pressing demands, which, in many executive and clerical relations, have scarcely yet begun to lessen their burden of labor and responsibility. With the consequent expansion of industrial interests and financial prosperity, coupled with thoughtless extravagance, enhanced prices of living, costly enterprises, and the necessities of war, has come the inevita-



ble growth of expenditure and debt now so burdensome to government and people.

In a single year (1861), the expenses of the State, paid from ordinary revenue and temporary loans, jumped from \$1,158,000 to nearly \$4,500,000, and to \$15,500,000 in 1864, subsequently receding and advancing by millions annually. From 1861 to 1878, inclusive, the ordinary and exceptional expenses thus paid aggregate \$108,438,380, showing an annual average of \$6,024,354. Of this large amount, the sum of \$41,650,000 has been raised by direct taxation; and the balance, \$69,252,848, has been paid from miscellaneous revenues.

During the same eighteen years, the average annual tax has been \$2,313,888; the average miscellaneous revenues, \$3,848,165; the average ordinary expenses, \$1,709,389; the average war expenses, \$3,041,136; and the average exceptional expenses, other than for war purposes, \$1,274,217, the latter including large sums paid from ordinary revenue for various public works.

In this connection it may be of interest to know that no part of the present funded debt has been created to meet the ordinary or running expenses of the State government; \$17,738,996 of the debt representing railroad loans, \$10,468,188 war loans, and \$4,813,280 representing expenditures on account of public institutions and other exceptional enterprises.

Although a redeeming feature appears in the material and steady reduction of State expenditure from year to year, the *gross* amount payable from ordinary revenue aggregating in 1878 nearly \$1,100,000 less than in 1875, it will yet remain for the Legislature to determine what further economies shall be inaugurated. Certain it is that this brief exhibit of the causes and growth of State expenditure and debt will in some measure suggest its own lessons and remedies.

Although retrenchment, *per se*, may not in all cases constitute true economy or reform, yet it is very apparent that proper legislation may save large sums to the treasury. With an approximate return to ante-war conditions, the adoption of a better system of frugality and finance, and the inauguration of a just and discriminating retrenchment having intelligent regard to the character and responsibility of service rendered, should and will command approval and co-operation both in official and unofficial relations.

In this connection the following carefully-prepared tabulation may possess interest and value: —

*State Taxes, Revenues, and Expenses. — A Summary Exhibit from 1860 to 1878, inclusive.*

YEAR.	State Tax.	Total Ordinary Revenue, including Tax.	Strictly Ordinary Expenses.	EXCEPTIONAL EXPENSES.		Total Ordinary and Exceptional Expenses.
				War Expenses.	Miscellaneous Expenses.	
1860	\$250,000	\$1,012,085	\$985,286	—	\$172,092	\$1,157,078
1861	300,000	1,131,006	906,068	\$3,395,120	108,804	4,410,502
1862	1,800,000	2,949,817	920,303	1,482,240	204,274	2,615,880
1863	2,400,000	7,211,128	955,000	0,970,400	138,781	8,070,790
1864	2,400,000	5,073,597	1,114,328	13,505,072	758,840	15,438,240
1865	4,700,000	7,129,702	1,504,263	0,450,246	1,080,180	9,040,089
1866	3,000,000	5,287,531	1,981,928	3,252,609	535,520	5,770,003
1867	5,000,000	7,605,042	2,014,400	2,781,140	997,635	5,790,250
1868	2,000,000	5,002,497	1,881,376	2,458,024	1,940,078	6,279,478
1869	2,500,000	5,725,879	2,014,720	2,093,583	242,400	4,350,703
1870	2,500,000	9,387,702	1,990,114	1,601,205	4,633,250*	8,200,635
1871	2,500,000	8,713,124	1,920,370	2,014,814	2,447,708†	6,388,058
1872	2,000,000	5,070,203	1,923,041	1,450,408	1,137,630	4,511,088
1873	2,250,000	6,354,647	2,056,425	1,355,181	1,060,648	4,472,254
1874	2,000,000	7,027,002	2,042,527	1,278,014	1,667,132	4,988,573
1875	2,000,000	7,312,885	2,060,246	1,503,010	1,613,320	5,177,482
1876	1,800,000	6,400,953	1,856,144	1,150,735	1,451,143	4,454,022
1877	1,500,000	6,011,107	1,888,100	950,644	1,433,767	4,278,520
1878	1,000,000	5,435,586	1,720,302	911,131	1,478,064	4,110,007

In the column representing exceptional miscellaneous expenses are included very considerable sums appropriated and paid from the ordinary revenues for the construction of public buildings and other works, in addition to the proceeds of loans appropriated for the same purposes. The increase in the exceptional expenses of 1878 is the result of such payments on account of the Danvers Hospital, the two New State Prisons, and the Troy and Greenfield Railroad and Hoosac Tunnel. But for this, the decrease in the total revenue expenditures for 1878 would have exceeded \$250,000. As it is, the gross ordinary expenses of 1878 show a decrease of \$167,807; and the war expenses, \$45,513. Since 1875, the decrease in the *gross* ordinary expenses has been \$339,944; in war expenses, \$592,785; and in the exceptional miscellaneous expenses, \$134,656; the State tax having decreased in nearly the same ratio, or to the amount of \$1,000,000.

\* Including \$2,890,245 on account of the Public Debt.

† Including \$1,051,928 on same account.

## AGGREGATION OF RECEIPTS AND PAYMENTS.

The receipts on account of ordinary revenue and sundry funds, and the payments therefrom, during the year 1878, are aggregated in the following statement:—

Cash on hand Jan. 1, 1878 . . . . .	\$2,058,397 55
Receipts during the year:—	
On account of revenue . . . . .	\$5,475,171 51
On account of funds . . . . .	3,097,902 56
	<hr/>
	8,573,074 07
Total . . . . .	<hr/>
	\$11,531,471 62
Payments during the year:—	
From revenue . . . . .	\$5,638,425 44
From funds . . . . .	3,681,669 52
	<hr/>
	9,320,094 96
Total cash on hand Jan. 1, 1879. . . . .	<hr/>
	\$2,211,376 66

*Recapitulation.*

A further classification of receipts, payments, and cash on hand, gives the following apportionment:—

Revenue cash on hand Jan. 1, 1878 . . . . .	\$1,457,772 72
Revenue receipts during the year . . . . .	5,475,171 51
Total . . . . .	<hr/>
	\$6,932,944 23
Payments on this account . . . . .	5,638,426 44
Revenue cash on hand Jan. 1, 1879 . . . . .	<hr/>
	\$1,294,517 79
Fund cash on hand Jan. 1, 1878 . . . . .	\$1,500,624 83
Fund receipts during the year . . . . .	3,107,276 66
Total . . . . .	<hr/>
	\$4,607,901 49
Payments on this account . . . . .	3,691,042 62
Fund cash on hand Jan. 1, 1879 . . . . .	<hr/>
	916,858 87
Total cash on hand, as previously stated . . . . .	<hr/>
	\$2,211,376 66

*Division of Cash Balance.*

The cash on hand at the close of the year belongs to the several funds and accounts enumerated herewith:—

Troy and Greenfield Railroad Sinking Fund . . . . .	\$37,910 60
Troy and Greenfield Railroad Fund . . . . .	130,372 05
Bounty Loan Sinking Fund . . . . .	164,467 56

Boston, Hartford, and Erie Railroad Sinking Fund . . . . .	34,238 17
Commonwealth's Flats Improvement Fund . . . . .	144,984 74
Back Bay Lands Fund . . . . .	3,255 00
Coast Defence Loan Sinking Fund . . . . .	111,343 56
War Loan Sinking Fund . . . . .	3,218 00
Hospital and Prison Loan Sinking Fund . . . . .	20,109 98
Commissioners Public Lands Fund . . . . .	43,628 12
Harbor Compensation Fund . . . . .	21,836 38
Massachusetts School Fund . . . . .	4,609 46
Agricultural College Fund . . . . .	61,000 00
Todd Normal School Fund . . . . .	7,100 00
Income Massachusetts School Fund . . . . .	79,708 98
Income Todd Normal School Fund . . . . .	688 28
Income Rogers Book Fund . . . . .	95 00
Worcester Lunatic Hospital Loan . . . . .	1,305 59
Massachusetts Volunteers . . . . .	46,692 46
Allotment Rolls . . . . .	284 34
Returned Allotment . . . . .	10 00

Total in funds . . . . .	\$916,858 87
Add revenue cash . . . . .	1,294,517 79

Total cash on hand Jan. 1, 1879 . . . . . \$2,211,376 66

For analyses of these aggregated results, reference may be had to the summarized Statements, Nos. II. to V., inclusive; and to the detailed Statements, No. VIII., for payments from ordinary revenue; No. XIV., for receipts on the same account; and No. XVI., for transactions on account of the various funds.

## REVENUE, EXPENDITURES, AND TAXATION.—ESTIMATES FOR 1879.

In submitting estimates for the financial budget of 1879, the Auditor is necessarily bound by the statutes establishing present salaries and compensation, so far as the latter constitute factors in the several aggregates. Thus the estimate for the legislative department, \$250,000, which is less than in any year since 1869, includes \$214,600 for salaries and compensation as fixed by existing laws. For the same reason, the amount named for the judiciary includes \$182,000 for salaries, as now established. Other departments of administration are represented in like manner, except the charitable and reformatory institutions, for which the estimates for "salaries and wages," including those fixed by law, as

presented by their supervising officials, are adopted for the purposes of this statement.

The amounts necessary for contingent and miscellaneous expenses, and for other payments from the ordinary revenue, are more a matter of estimate on the part of the Auditor; but the sums asked for by the various officials and boards are reported herewith, except in cases in which smaller estimates seem warranted by reduced expenditure in 1878, or by other information within the knowledge of this Department. In some instances the amounts asked for were less than for 1878; but liberty has been taken to interpose still further material reductions. These, however, are largely negatived by the necessity for increase in a few others.

The amount estimated for the support of insane patients in hospitals is much larger than ever before, because of increase in numbers; though the price of board per week is computed at \$3.50, the present established rate. The reduction of \$20,000 in the estimate for current expenses of the State Prison at Concord is more than offset by increase in the estimate for the Women's Prison at Sherborn.

A very large portion of the estimate for educational purposes, formerly payable from the moiety of the income of the Massachusetts School Fund, has been for several years increasing in its demands upon the ordinary revenue, because of deficiency in the income, the Normal Art School alone requiring about \$20,000; making the aggregate upwards of \$92,000 for the current year.

The appropriation for reimbursement on account of State aid, a subject specially treated on a subsequent page of this Report, must be \$150,000 in excess of last year; most of the increase resulting from an average of only three months' operation of the Statute of 1878, chapter 282, providing relief for "poor and indigent" soldiers and sailors.

As the result of the most careful revision that can be made in conformity with existing statutes, including deductions and additions, the total reduction from the estimates for the last year is \$227,350. The following are the items for the current year:—

<i>Estimated Expenses.</i>		
Executive department . . . . .		\$28,000
Legislative department . . . . .		250,000
Secretary's department . . . . .		24,500
Treasurer's and Tax Commissioner department . . . . .		37,000
Auditor's department . . . . .		10,600
Attorney-General's department . . . . .		9,500
Savings Bank Commissioners . . . . .		8,100
Land Commissioners . . . . .		5,000
Commissioner of Corporations . . . . .		1,500
Commissioners on Inland Fisheries . . . . .		5,000
Railroad Commissioners . . . . .		19,000
Harbor Commissioners . . . . .		11,500
Insurance Commissioner's department . . . . .		26,200
Board of Health . . . . .		7,500
Bureau Labor Statistics . . . . .		8,500
State Library . . . . .		7,400
Judiciary . . . . .		184,500
Agricultural department, —		
Secretary's bureau . . . . .	\$4,500	
Members' travel . . . . .	1,200	
Agricultural societies . . . . .	16,800	
		22,500
Military department, —		
Adjutant-General's bureau . . . . .	\$19,400	
Q. M. and Ord. bureau . . . . .	12,800	
Surgeon-General's bureau . . . . .	7,800	
Militia bounty . . . . .	69,000	
Armory rents . . . . .	31,600	
Transportation of troops . . . . .	12,000	
Military accounts . . . . .	4,000	
Miscellaneous . . . . .	200	
		156,800
Charitable department, —		
Board State Charities, —		
Secretary's bureau . . . . .	\$7,600	
General Agent's bureau . . . . .	15,000	
Visiting Agent's bureau . . . . .	10,000	
Bureau of sick State poor . . . . .	9,000	
Expenses of the Board . . . . .	1,000	
		48,600
Temporary support State poor . . . . .	25,000	
Transportation State paupers . . . . .	11,000	
Support of State paupers . . . . .	22,000	
Burial of State paupers . . . . .	5,000	
Support of insane in hospitals . . . . .	110,000	
Tewksbury Almshouse . . . . .	89,900	
Amounts carried forward . . . . .	\$262,900	\$871,700

<i>Amounts brought forward</i>	\$262,900	\$871,700
State Primary School	60,000	
School for Idiots	20,000	
Massachusetts Infant Asylum	12,000	
Medical Examiners	2,000	
Annuities	2,500	
Miscellaneous	3,000	
		411,000
Reformatory and correctional, —		
State Prison	\$125,800	
Women's Prison	88,050	
State Workhouse, Bridgewater.	50,000	
State Reform School for Boys	64,200	
Industrial School for Girls	22,000	
Arrest of fugitives	3,000	
Agent for Discharged Convicts.	4,000	
State Detective Force	56,300	
Commissioners on Women's Prison	2,100	
		415,450
State House expenditures	\$13,500	
Pemberton Square building	10,500	
Printing, other than Legislative	46,500	
Educational, Deaf and Dumb, etc.	92,800	
State aid and expenses, per Acts 1877, ch. 192	375,000	
Relief of Indigent Soldiers and Sailors, per Acts 1878, ch. 282	140,000	
Interest, including January payment of 1880	1,651,000	
Premium on coin and exchange	10,000	
Unpaid warrants in the treasury, about	10,000	
Unexpended revenue appropriations, about	180,200	
Corporation taxes, cities and towns, about	83,000	
Bank stock taxes, cities and towns, about	5,000	
Deficiencies, about	43,600	
Miscellaneous accounts	5,000	
		2,666,100
Total estimated expenditures		\$4,315,650

## ESTIMATED REVENUES.

The ordinary revenues with which to meet these expenditures will not vary materially from the sums herewith estimated; viz.:—

Balance State tax, 1878	\$3,440.00
Corporation taxes, net proceeds	220,000.00
Bank stock tax, net proceeds	190,000.00
Savings bank taxes	1,550,000.00
Insurance taxes and licenses, including Mass. Hospital Life Insurance Co.	250,000.00

Interest on deposits	\$30,000.00
Hawkers and peddlers	15,000.00
State Prison, income	80,000.00
Almshouse, Women's Prison, and Reform School, income	15,800.00
Secretary's fees and commissions	15,000.00
Cities and towns, for support of paupers	30,000.00
Railroad Commissioners	20,000.00
Fees from Courts of Insolvency	10,000.00
Liquor licenses	130,000.00
Condemned liquors	5,000.00
Miscellaneous	20,500.00
Troy and Greenfield R. R. and Hoosac Tunnel, income	120,000.00
Total	\$2,704,740.00
Add revenue cash in the treasury	1,294,517.79
Total estimated revenue	\$3,999,257.79

## RECAPITULATION.

Estimated expenditures	\$4,315,650.00
Estimated revenue	3,999,257.79
Deficit	\$316,392.21

This deficit, the smallest since 1861, will be increased by any special grants or exceptional expenditures which the Legislature may sanction; and consequently the amount to be raised by taxation will be proportionally greater. How far the aggregate deficit thus increased may be offset by contemplated reductions will depend wholly on legislative results.

It will be borne in mind that the estimates which have been submitted cover only the expenses of 1879, with some unpaid sums on account of previous years, and the next January interest on the funded debt, and do not include any provision for the subsequent wants of the treasury in anticipation of the revenue receipts of 1880. The amount of State tax necessary for the current fiscal year will be, therefore, largely contingent upon the present Legislature.

## THE FUNDED DEBT AND ITS CLASSIFICATION.

The following is a summary of the present funded liabilities of the State, enumerated in detail in Statement No. IX.; —



Aggregate amount Jan. 1, 1878 . . . . .	\$33,220,464
Aggregate Jan. 1, 1879 . . . . .	33,020,464
Decrease in 1878 . . . . .	\$200,000

The reduction of the debt above stated resulted from the payment of the last instalment of the Union Fund Loan of 1862, and the balance of the Sinking Fund applicable thereto has been transferred to the Troy and Greenfield Railroad Loan Sinking Fund. No further instalment of the debt matures till May, 1880; and for that the Sinking Fund became sufficient several years since, and is now held in the State treasury.

The present outstanding loans represent \$20,495,464 in sterling, and \$12,525,000 in dollar bonds; the whole classified as follows: For Public Buildings, etc., \$4,813,280; Railroads, \$17,738,996; War Loans, \$10,468,188. The various instalments yet to mature, are stated in the annexed tabulation:—

1880 . . . . .	\$220,000	1893 . . . . .	209,000
1883 . . . . .	1,088,000	1894 . . . . .	10,921,244
1888 . . . . .	3,061,300	1895 . . . . .	4,840,260
1889 . . . . .	3,142,128	1896 . . . . .	1,100,000
1890 . . . . .	503,468	1897 . . . . .	520,000
1891 . . . . .	3,815,040	1900 . . . . .	3,599,024

#### THE COMMONWEALTH'S SINKING FUNDS, ETC.

As these funds are an important factor in the finances of the State, a brief history of their origin and accumulations may be of interest to legislators and others. Details of minor consequence are omitted, as unnecessary for present purposes; but any further information will be readily found on reference to the acts cited herewith.

Only two of the present sinking funds have received contributions appropriated from direct taxation,—the Bounty Loan \$298,614.67, from 1865 to 1869, inclusive; and the War Loan \$155,650 from 1867 to 1869, inclusive,—the whole a very small percentage of their aggregate value. Interest on their investments has made up a large portion of their accumulations; that on Massachusetts bonds constituting a part, though less than one-tenth is in the latter class of securities.

Five of the sinking funds which have ceased to exist, after fulfilling the purposes for which they were created, paid,

during the last ten years, ten loans, amounting to upwards of \$12,824,516.

The amounts of the several funds, as now endowed, will be found at the close of this statement.

#### *Troy and Greenfield Railroad Loan Sinking Fund.*

The first issue of scrip on account of the Troy and Greenfield Railroad, amounting to \$99,900, was made in 1858, in accordance with the provisions of chap. 226 of the Acts of 1854. It was provided that ten per cent of the scrip so issued to the Troy and Greenfield Railroad Company should be paid back to the Commonwealth, as contributions to a sinking fund for the redemption of the loan. Under this condition, the issues of scrip had amounted, in 1861, to \$924,880, and the ten per cent reversions to \$50,962.77. From that time to 1868 the only accumulations to the fund were derived from premium on scrip, and from interest on its investments.

In accordance with the Act of 1868, chap. 338, authorizing the negotiation of a new loan of \$5,000,000 to meet the conditions of the Shanley contract (the State then having the road in possession under foreclosure of mortgage), the sinking fund received a further contribution of \$481,900 for premium on the scrip thus sold. Since then, and under legislative sanction, the fund has received from sales of Back Bay Lands, \$296,425.70; from premium on United States bonds, sold from the Bounty Loan Sinking Fund, \$130,611.50; from premium on a further issue of Troy and Greenfield Railroad and Hoosac Tunnel scrip in 1875, \$252,382.40; and various sums from the transfer of surplus from the Union and War Loan Sinking Funds, and from the Back Bay Lands Fund, and one or two other sources. The remainder of the present fund has accrued from interest on its investments.

As the result of the many and complicated transactions connected with this enterprise, there is now represented in the fund account with the road and tunnel \$113,000, accrued from balances of proceeds of various issues of scrip, sales of material, &c. As the sinking fund is largely deficient in means necessary for its intended purpose, and as the income of the road will now more than pay its operating expenses, it



would seem that this amount of \$113,000 should be transferred to the fund.

Among the assets of this fund is a note, amounting to \$545,505, given by the Boston, Hartford, and Erie Railroad Company, for the purchase of a parcel of land on the South Boston Flats; the note having been originally secured by mortgage of the land, which is now in possession of the Commonwealth, under foreclosure.

*Bounty Loan Sinking Fund.*

In this fund are merged two sinking funds, established respectively under the provisions of chapter 91 of the Acts of 1863, and chapter 313 of the Acts of 1864. The two loans for whose redemption the fund is held aggregate \$8,580,244, the two acts cited authorizing an issue of scrip amounting to \$11,500,000 for the payment of bounties and sundry war expenses. The sinking fund for the redemption of the first loan of \$200,000 was based on an annual tax equal to one-tenth of the amount, and that for the redemption of the second loan was constituted as follows: first, on the payment to it of all dividends received on shares of Western Railroad Stock owned by the State, and the excess of proceeds of such sales of said stock sold for the payment of the debt secured by the Debt Extinguishment Fund; second, net receipts from sales of Back Bay Lands, including the portion previously paid to the Massachusetts School Fund; and, third, an annual tax, sufficient, with the receipts from the other two sources, to amount to three per cent of the scrip issued, the tax to be omitted when no longer required to enable the fund, with its regular accumulations, to pay the debt at maturity.

The amounts contributed to the fund from these three sources have been from Western (now Boston and Albany) Railroad Stock, \$300,365; and from excess of proceeds of sales of said stock, \$213,800; from sales of Back Bay Lands, \$326,137.08; and from State taxes, \$298,614.67, — the last tax occurring in 1870.

Under legislative authority, other contributions have been made to this fund: viz., from moneys reimbursed by the United States Government on account of war expenses incurred by Massachusetts, \$473,969.83; from the surplus of

the Union Loan Sinking Fund, \$297,053.02; from the surplus of the Coast Defence Loan Sinking Fund, \$101,108.86; and from sales of coast defence ordinance, \$8,992.40. The remainder of the fund has accrued from its legitimate income from investments.

*Massachusetts War Loan Sinking Fund.*

The Act creating this fund is chapter 122 of 1865; the same which authorized the further issue of scrip not exceeding \$10,000,000 for the payment of bounties and other expenses, etc., on account of the war. The sinking fund for the redemption of this loan is additional to the Bounty Loan Sinking Fund, and has been made up in part from the same sources since the requirements of the latter were provided for. Till then, the fund received as a contribution an annual State tax of five per cent of the amount of scrip issued.

Under the last provision, the fund received, in 1867, \$105,650; in 1868, \$175,000; and in 1869, \$175,250. The Union Loan Sinking Fund and the Back Bay Lands Fund having in the mean time accumulated sufficient for the retirement of their respective loans, their income was then transferred under legislative sanction to this fund. From 1869 to 1871, inclusive, the fund received under the same authority \$350,675.94 from sales of Back Bay Lands; and in 1870 and 1871, by transfer, \$500,000 from the Public Lands Fund. Other accumulations to the fund have been derived from its investments. Since its establishment the fund has retired upwards of \$2,550,000 of the War Loan, and now holds in reserve \$1,000,000, which is sufficient for payment of the balance at maturity.

*Coast Defence Loan Sinking Fund.*

This fund was established by chapter 166 of the Acts of 1868; the proceeds of sales of coast defence ordinance purchased under the Coast Defence Loan of 1863-4 constituting its nucleus, and amounting to \$370,540. This sum, with other additions set apart for the liquidation of the Coast Defence Loan, \$888,000, should be ample for that purpose.

There is still due from the United States, as reimbursement for Massachusetts expenditures on this account, \$231,-

000, awarded in 1864 by a special congressional commission, and only waiting the necessary appropriation for payment. It was supposed that this appropriation would have been promptly secured in response to the Resolve of the Legislature of 1877, chapter 41, requesting the Massachusetts representatives in Congress to interpose their influence in that behalf.

*Boston, Hartford, and Erie Railroad Sinking Fund.*

The Act creating this fund, chapter 450 of 1869, authorized a loan of \$5,000,000 in aid of the Boston, Hartford, and Erie Railroad; but only \$3,600,000 was issued. By the same Act, the Governor and Council were empowered to retain for a sinking fund such amount from each issue of scrip as would, with its accumulation, provide for the payment of the same at maturity. The amount so reserved was seventeen and four-tenths per cent, aggregating \$626,400; and the accumulation has, thus far, added upwards of \$458,000 more.

*Prison and Hospital Loan Sinking Fund.*

This fund is established under the provisions of chapters 391, 160, and 226, of the Acts of 1874, 1875, and 1876, respectively, to secure the payment of three loans: viz., \$1,300,000 for the State Prison at Concord, and the Women's Prison at Sherborn; \$1,500,000 for the Danvers Lunatic Hospital; and \$1,100,000 for the New Lunatic Hospital at Worcester; amounting in all to \$3,900,000.

The resources set apart for the fund are, first, the proceeds of sales of the Old State Prison at Charlestown, and of the lands and property connected therewith; second, the premium received from the sale of the Worcester Hospital scrip; and third, "so much of the proceeds of sale of the old Hospital estate in Worcester as may be necessary for the redemption of said scrip." It is also provided in chapter 391 of the Acts of 1874, that, if the receipts do not in any fiscal year equal three per cent of the total amount of scrip issued as therein authorized, the difference shall be raised by taxation, *provided* that such tax may be omitted whenever the fund becomes sufficient with its accumulations of interest to redeem the scrip at maturity. As yet, no occasion has existed for such tax.

The receipts from the sources named have been thus far \$51,508.67 for use of land at the Old Prison, and \$406,966.31 for premium on scrip sold. The balance of the fund has accrued from interest on its investments.

*The Back Bay Lands Fund.*

This fund was created for the payment of scrip issued to defray the cost of improvements on the Back Bay. The scrip, amounting to \$220,000, was authorized by chapter 200 of the Acts of 1860, which also set apart for the sinking fund so much of the moiety of the proceeds of sales of Back Bay lands as would, with the premium realized on the scrip, equal the amount issued. The fund attained its maximum many years ago, and its income has been transferred to other sinking funds.

The appended statement exhibits the present status of these several funds, and other available resources:—

Troy and Greenfield Railroad Sinking Fund . . . . .	\$3,542,044 42
Bounty Loan Sinking Fund . . . . .	4,137,171 60
Boston, Hartford, and Erie Railroad Sinking fund . . . . .	1,084,578 17
Back Bay Lands Fund . . . . .	220,130 00
Coast Defence Loan Sinking Fund . . . . .	682,756 06
War Loan Sinking Fund . . . . .	1,000,000 00
Hospital and Prison Loan Sinking Fund . . . . .	520,172 48
Commissioners Public Lands . . . . .	75,744 01
	<hr/>
	\$11,268,596 74
Add market value in excess of cost . . . . .	639,950 00
	<hr/>
Total Sinking Funds . . . . .	\$11,908,546 74
Estimated Value of Salable Back Bay Lands . . . . .	\$1,300,000 00
Unsettled Claims against the United States, estimated . . . . .	250,000 00
Unsettled Claim against the Boston and Albany Railroad Co. . . . .	105,600 00
Land in Boston Harbor, cost about . . . . .	800,000 00
	<hr/>
	2,455,600 00
	<hr/>
Total . . . . .	\$14,364,146 74

*A New Sinking Fund proposed.*

In addition to the funds now existing, the Auditor desires to recommend the creation of a new sinking fund for the redemption of the Harbor Improvement Loan, for which no

special provision has yet been made. This loan of \$700,000 was negotiated in two instalments of \$400,000 and \$300,000, authorized by chapters 320 and 171 of the Acts of 1874 and 1876 respectively. The loan was made for a term not less than five nor more than twenty years; the whole, by express condition, redeemable at any time after the expiration of five years, at the option of the State. The first issue of \$400,000 may be so retired after September next.

A sinking fund for the liquidation of this loan may be easily and properly established by assigning for that purpose \$250,000 from the Commonwealth's Flats Improvement Fund, now held in the State treasury. To this resource might also be added the balance of the claim against the Boston and Albany Railroad Company, \$105,600, whenever its settlement is effected. By this arrangement, the loan referred to would have a sinking fund nearly equivalent, with its future accumulation, for the payment of the loan.

#### TROY AND GREENFIELD RAILROAD AND HOOSAC TUNNEL.

There are notable changes in recent legislation relating to the Troy and Greenfield Railroad and Hoosac Tunnel, under which important expenditures have been authorized, which do not and cannot legitimately enter into the accounts of the State Treasurer and Auditor. This condition of things arises from no fault or neglect on the part of the management, but from various legislation making appropriations for improvements and for other purposes payable from moneys retained in the custody of the treasurer of the road, who, in his disbursements, very properly obeys the requirements of law and the orders of the Executive Council. As the result, bills covering such expenditures paid without Auditor's certificate or Executive warrant, constitute no part of the business or official records of the Auditor's or Treasurer's Departments.

In order that the financial transactions on account of the road and tunnel may appear in some complete form on the books of the Auditor and Treasurer, it has been suggested that all receipts from that source be paid monthly or quarterly into the State treasury; and that all expenditures on the same account, including operating expenses, be paid there-

from under regular appropriations, and in accordance with the same statutory system of accountability and audit applicable to other departments of State expenditure. The adoption of this or some similar course, if practicable, will inaugurate a more satisfactory and systematic administration of finance in this connection, and obviate many existing inconveniences by rendering the State's account of expenditure and receipts complete.

The present outstanding loans on this account mature in various instalments from 1888 to 1895, and are classified as follows:—

Sterling bonds, £2,190,800, at \$4.84 . . . . .	\$10,603,472
Federal bonds . . . . .	3,536,500
Total . . . . .	<u>\$14,139,972</u>

The dates of issue and maturity, with other information relating to this portion of the public debt, are given in Statement IX. (pages 16 and 17) of this Report.

#### *Net Cost of the Road, Tunnel, etc.*

The total net expenditure in aid of this enterprise to Jan. 1, 1879, so far as shown upon the books of the Treasurer and Auditor, is exhibited in the annexed statement:—

Scrip issued to the Troy and Greenfield Railroad Company before possession was taken by the State . . . . .	\$970,680 00
Amount since paid to Jan. 1, 1878, including interest on scrip, less rents, materials sold, etc. . . . .	17,234,998 52
<i>Payments in 1878:—</i>	
Paid from the Fund:—	
For Stock, Railroad Supplies, etc. . . . .	\$16,246 83
Land damages . . . . .	6,445 52
Paid from Income from the Road and Tunnel:—	
For Engine House, North Adams . . . . .	17,013 94
Union Station, " " . . . . .	15,396 16
Coal-sheds, " " . . . . .	500 30
Land Damages, Franklin . . . . .	15,494 13
Freight Depot, Greenfield . . . . .	4,004 87
Side Tracks . . . . .	7,737 40
	<u>\$83,439 15</u>



Paid from the Revenue:—

For interest on Scrip . . . . .	\$710,452 76
	<hr/>
	\$793,891 91
Deduct receipts from rents, tolls, etc. . . . .	146,350 17
Net payments in 1878 . . . . .	\$647,541 74
	<hr/>
Total net cost paid to Jan. 1, 1879 . . . . .	\$18,853,220 26

The net cost, as above stated, is drawn from the accounts of the State. In addition to these payments, considerable sums have been expended, as previously indicated, from income which never came into the State treasury. The amount reported by the treasurer of the road and tunnel as so expended was \$62,543.49 in 1877, making the total \$18,915,763.75.

#### PUBLIC BUILDINGS.

The new prison and hospital establishments upon which, during the last five or six years, the State has lavished such liberal expenditures, are now practically completed, and, with the exception of the Danvers Hospital, are fully occupied. The appropriations made and used for these institutions, including those from the proceeds of loans and from the ordinary revenues, aggregate nearly \$4,200,000; and some additional amounts are solicited to complete the desired equipment at two or three of them. As previous Reports from this Department have given quite full details of these expenditures, a brief summary of final results may now suffice.

##### *The New Lunatic Hospital at Worcester.*

The preliminary work on this institution was commenced in 1872, and the whole was substantially finished in 1877. With some additional expenditure in 1878, the loan account stands as follows:—

Loan per Acts of, 1875, chap. 160 . . . . .	\$750,000 00
Loan per Acts of 1876, chap. 226 . . . . .	350,000 00
	<hr/>
Total . . . . .	\$1,100,000 00
Expended to Jan. 1, 1879 . . . . .	1,098,694 41
	<hr/>
Balance unexpended . . . . .	\$1,305 59

Besides this, the revenue appropriation of \$30,000 for furnishing the Hospital has been expended; making the total cost to Jan. 1, 1879, as authorized, \$1,128,694.41.

##### *The Danvers Lunatic Hospital.*

The several loans in aid of this enterprise were authorized as follows:—

Chapter 239, Acts of 1873 . . . . .	\$650,000 00
Chapter 203, Acts of 1874 . . . . .	250,000 00
Chapter 239, Acts of 1876 . . . . .	450,000 00
Chapter 244, Acts of 1877 . . . . .	150,000 00
	<hr/>
Total loans . . . . .	\$1,500,000 00

Of this amount there has been expended to Jan. 1, 1879,—

By the Commissioners . . . . .	\$1,409,877 03
By the Trustees . . . . .	90,122 97
	<hr/>
	\$1,500,000 00
From the appropriation of \$50,000 for furnishing, the Trustees have also ex- pended . . . . .	\$49,066 79
And from the appropriation of \$20,000 for construction, etc. . . . .	17,819 77
	<hr/>
	67,786 56
	<hr/>
Total expenditure to Jan. 1, 1879 . . . . .	\$1,567,786 56

##### *The New State Prisons.*

As stated in previous Reports, the loan of \$1,300,000 for the establishment of these institutions was appropriated in two amounts,—\$1,000,000 for the State Prison at Concord, and \$300,000 for the Women's Prison at Sherborn; though the proceeds of the loan netted only \$1,292,280, the whole of which has been expended. The loan account stands thus:—

Proceeds of the loan, as above stated . . . . .	\$1,292,280 00
Expended for the New State Prison . . . . .	\$996,138 92
Expended for the Women's Prison . . . . .	296,141 08
	<hr/>
Total Payments . . . . .	\$1,292,280 00

In addition to the above statement of the cost of construction, other expenditures have been made under appropriations for special purposes payable from the ordinary revenue, *provided* no unexpended balances of the building fund remained. In closing the accounts of the year, it appears that the additional expenditures have exceeded by \$38,505.44 the proceeds of the loan; thus making the present cost of the two prisons \$1,330,785.44.

THE RELIEF OF SOLDIERS, SAILORS, AND THEIR FAMILIES — BOUNTIES AND STATE AID.

In the large measure of her patriotic liberality towards those who served on her quota in the war of the Rebellion, Massachusetts stands first and foremost among all the States of the Union; no other one having furnished continuous aid, in addition to bounties, for the relief of volunteers and their families. The statistical exhibit of her transactions in this behalf is in itself a proud record of her humanity and patriotism.

To her soldiers and sailors who thus served, and to their dependents, Massachusetts has already paid upwards of thirty-two millions of dollars for bounties and State aid. If to this were added the five and a quarter millions of interest thus far paid on her Bounty Fund Loan, the total disbursements on this account to Jan. 1, 1879, would aggregate nearly thirty-seven and a half millions: viz., for bounties, \$21,675,000; and for State aid, \$15,770,383. The latter, with the interest referred to, making in all upwards of \$21,000,000 disbursed from the ordinary revenue, has amounted to more than half of the aggregate State taxes assessed since 1861, when the first payments of State aid were made.

*State-Aid Laws of Previous Years.*

At the second session of the Legislature of 1861 there was passed "An Act (chap. 222) in aid of the families of volunteers, and for other purposes." This, the first State-aid act, authorized reimbursement to cities and towns, to the amount of one dollar each, for aid furnished the wife and each child or parent of a volunteer on whom they were dependent at the time of enlistment, *provided* the whole sum so reimbursed should not exceed twelve dollars per month for all the persons named. These provisions remained in force until the close of the war.

In 1866 another act (chap. 172) was substituted, providing aid for "disabled soldiers and sailors and their families, and for the families of the slain." This, subject to certain conditions, allowed the soldier or sailor, disabled by wounds or sickness incurred in service, six dollars per month, and his wife and children four dollars each; *provided* that no more than eight dollars per month should be paid to the

dependent kindred of such soldier or sailor. It also allowed the same to the widow and children, with the same limitation.

The last law was subsequently modified by chap. 136 of the Acts of 1867, so as to require the soldier or sailor to be in receipt of a pension from the United States in order to entitle him to State aid. Under this act, the receipt of a full pension (eight dollars per month) authorized the payment of six dollars per month as aid to the soldier or sailor, and an amount in the same proportion in case of a smaller pension; the payments to the wife, parent, and children under fourteen years, remaining subject to previous conditions and restrictions. The same act also provided that the aid thus cut off for non-receipt of pension might be continued in cases of great necessity.

These were substantially the important provisions of former State-aid laws; and those last cited herewith, together with some others of a contingent character, are now in force under the codified Statute (chap. 192) of 1877.

It will be seen, therefore, that the *maximum* amount of State aid which can be paid to a soldier or sailor disabled in service, though he may have lost a leg or an arm, or both legs or both arms, or be perfectly blind, as some are, from such service, is *six dollars per month*; and to his wife, if married before discharge, *four dollars*: making, in all, *ten dollars per month*. A child under fourteen years of age may receive four dollars more, provided that no more than fourteen dollars per month shall be reimbursed for all the persons named; but cases are becoming very rare in which a child who was dependent upon a volunteer in service is now under that age. After the present year, none of the latter will remain.

*The Supplementary Law of 1878.*

This act, chap. 282, has been extensively misunderstood by those claiming its benefits, as also by some of the authorities charged with its administration. Its unguarded and ambiguous provisions, undefined and unrestricted especially in their financial application, have led to great embarrassments and abuses; although the city and town officials have very generally sought to administer them in the best interests of equity and economy. There has been, however, as might



have been anticipated from the character of the act, very great irregularity in the dispensation of its intended relief. The proofs are numerous and significant.

Among the returns rendered, it appears that Lowell, the largest inland city of the Commonwealth, has disbursed \$5,000; Lawrence, with two-thirds the population of Lowell, \$500; and Lynn, with a smaller population than either, \$12,000; each of these cities being largely engaged in manufacturing enterprises, and having an operative and similar population. Among other cities, Springfield has paid \$119; Worcester, \$800; and Salem, with a smaller population than either, \$6,300; and Cambridge, with about the same population as Worcester, both in character and number, has paid \$12,600. The same inequality is exhibited in the town returns, many of the smallest far exceeding all the rest in their ratio of payments, the excess in some cases being two or three times greater; one of the smallest in the State (Nahant) having paid a single applicant for several months at the rate of nearly \$500 a year, in addition to his pension, which would entitle him to full State aid under the law of 1877.

The words "additional pay," appearing in the title of this act, have prompted a widespread belief that all alike are entitled to its aid. Consequently, hundreds of applicants, in the possession of reasonable competence or in the receipt of fair incomes, are among the most persistent in pressing their demands; while others, already receiving pensions and the maximum amount of aid under the Law of 1877, claim relief under both. Among other urgent claimants are some of the surviving veterans of the war of 1812, volunteers in the Mexican war, and hundreds who have become "poor and indigent" from their own habits of life, or from causes of recent origin having no connection with the service in which they were enlisted. Large numbers of applicants imperatively demand whatever in their own judgment they deem necessary for their "full support," summary prosecution being threatened in cases of refusal.

Unlike previous legislation on this subject, the Statute of 1878 is claimed to be mandatory in its terms and requirements, both by its administrators and by applicants, thus practically subjecting the authorities to the dictation of those

seeking its benefits; and that it is made by specific enactment the only and imperative duty of the State Auditor to certify the reimbursement of whatever sums are so paid to those who served with honorable record to the credit of Massachusetts.

The text of the act, so far as it provides relief for poor and indigent soldiers and sailors, is expressed in its first section; viz.:—

"Every city and town in which any soldiers or sailors reside who served in the army or navy of the United States to the credit of this Commonwealth, and been honorably discharged therefrom, and are not entitled to admission to any national soldiers' home, and who are poor and indigent, and stand in need of relief, shall raise money by taxation or otherwise; and, as further compensation for such service, shall, under the direction of its mayor and aldermen or selectmen, pay to such soldiers or sailors, or if deemed best expend therefor, such necessary sum of money as will furnish them reasonable relief or support; and no such soldier or sailor shall be required to receive such relief or support in any almshouse or in any public institution unless he chooses to do so, or his physical or mental condition requires it; and all sums of money so paid out or expended shall be reimbursed by the Commonwealth to such city or town in the manner State aid is now reimbursed. And any such soldier or sailor requiring full support may select the place where he will be supported, *provided* the cost of such support at the place selected shall not exceed the fair average cost of reasonable support for persons of like degree in life in such city or town; and any city or town violating any of the provisions of this act shall be liable in an action of contract to any persons furnishing such relief or support, after written notice to such mayor or selectmen that the same is to be furnished."

The second section makes it the duty of the Surgeon-General to inquire as to the number of indigent soldiers and sailors receiving public aid throughout the Commonwealth, and report as to their present condition and necessities. This service has been performed with great care and faithfulness by that officer; and the results of his investigation, which possess special interest, are submitted in his Annual Report. Among these results, it appears that a few over twelve hundred soldiers and sailors received public aid during the year ending May 31, 1878,—only one hundred and sixty-eight of them in almshouses and other institutions; and the amount disbursed for the relief of the whole is estimated to have been about \$50,000. What proportion of the whole number were included among those entitled to State aid

under the Statute of 1877 it is not easy to determine. It is well known, however, that very many in the receipt of pensions and State aid were, and have been for many years, receiving additional relief from the State and from the municipalities in which they reside. Beyond these, the number receiving public aid appears to have been comparatively small.

Returns to this Department from nearly every city and town in the Commonwealth show, that, at the close of the year, upwards of 4,000 soldiers and sailors were the recipients of relief under the Act of 1878, against about 3,000 under previous State-aid legislation: the payments to the former ranging from fifty cents to ten dollars *per week*; and to the latter, from one dollar and fifty cents to six dollars *per month*.

During the first four months following the legislation of 1878 the number of applicants was very small; but, as its provisions became more generally known, the increase was almost incredible. The most careful estimate of the relative ratio of increase in number and amount from month to month indicates the full *average* operation of this law in 1878 to have been within a fraction of three months. The amount disbursed was about \$140,000; which, in the same ratio, would aggregate fully \$600,000 a year. Since the commencement of the present month (January), both the number of applicants, and consequently the amount paid, have very largely increased. If continued upon the present basis, the amount to be re-imbursed *for* 1879, including aid under the Act of 1877 (not less than \$360,000), will exceed \$900,000.

The unanimous testimony from municipal authorities in every section of the Commonwealth is in strong condemnation of the law and its results, and pressing urgent for its immediate repeal; awaiting some proper and equitable legislation, if necessary, in behalf of those entitled to such relief.

From the same sources it is in evidence that large numbers of men, who, previous to the passage of this law, were supporting themselves in comparative comfort, and would never have thought of asking public aid, are now claiming "full support" from the State, many preferring to remain idle so long as such relief can be obtained.

That some, without homes or home-relations, and broken down by indulgence, or partially imbecile, and otherwise unable to care for themselves, have left comfortable quarters provided for them by the authorities, and, availing themselves of the provisions of this new law, have chosen improper places of residence and resort, even against the wishes and advice of relatives and friends.

That men, who, during the last ten or twelve years, have removed to other States to engage in various industrial occupations, have been induced to return, in order to secure their weekly board under this law, some of them now preferring idleness to labor.

That, in very numerous cases, the aid extended under such conditions is seriously demoralizing and injurious to its recipients.

And, finally, that its operation is becoming a potent agency in the creation of dependence and pauperism.

In addition to such and much more testimony of the same character from the cities and towns, it may be proper to state, —

First, That some of the provisions of this Act of 1878 are in apparent conflict with the settlement laws of the Commonwealth, civil and military; and that questions arising therefrom are already interposing serious embarrassments, and threatening troublesome litigation between its cities and towns.

As one of the results of this conflict, many who were receiving full or partial support under settlement laws are now supported at the expense of the State.

Second, That its provisions are inconsistent with the spirit and purpose of previous enactments for the equitable relief of deserving volunteers and their dependents.

Third, That they discriminate with great inequality and injustice against the soldier and sailor mutilated and broken down in service, and in favor of those who came forth able-bodied, without scar or scratch; allowing to the latter, in multitudes of cases, five or six times as much as can be given to his disabled comrade.

Fourth, That, in verification of this inequality and injustice, it will be sufficient to say, that, while the former can receive in the maximum only \$6 per month, or \$72 a year,

the latter are paid, under the law of 1878, in various sums, ranging up to \$10 per week, or from \$25 to upwards of \$500 a year.

Fifth, That the law imposes upon the city and town authorities an unwarranted burden and responsibility, besides making their municipalities liable to suit in court should they refuse to grant whatever any applicant may please to demand for his "full support."

In his compliance with the Order of the House, the Auditor has simply to add, that, while cherishing the kindest sympathy for those who perilled their lives in defence of the Union, the presentation of the foregoing statements has been an unwelcome task, but an official duty which could not be ignored. Unfavorable as the exhibit may seem, it is more than confirmed by information communicated to the Surgeon-General and the Secretary of the Board of State Charities, both of whom have made it a topic of pertinent consideration in their official reports.

It is now nearly eighteen years since the State inaugurated this mode of relief for her volunteers and their dependents. Perhaps the time has arrived when the whole system should receive careful and thorough revision, in order to eliminate therefrom irregularities and abuses almost necessarily accruing under its administration.

If the Statute of 1878 is not repealed, or if it should be continued in any modified form, special provision should be made for the extension of its benefits to the ninety and one hundred days' and the three months' men enlisted in 1864, as they were not properly credited on the quota of Massachusetts. These men are quite as deserving as any others; and the few towns which have aided some of them, in the belief that they were duly credited, should be reimbursed therefor.

#### *State Aid Claimed and Reimbursed.*

For the purpose of preserving in some form for convenient reference the statistics of State aid claimed or paid by the cities and towns, and the amounts reimbursed from the State treasury, the annexed tabulation is brought down to the close of 1878.

Year.	Amount claimed.	Amount reimbursed.
1861 . . . . .	\$175,341 28	\$454,972 15
1862 . . . . .	1,879,095 50	1,826,259 18
1863 . . . . .	2,371,701 27	2,342,602 83
1864 . . . . .	2,294,000 15	2,241,245 59
1865 . . . . .	1,434,107 45	1,389,253 33
1866 . . . . .	1,266,766 72	1,200,168 08
1867 . . . . .	886,216 21	851,694 37
1868 . . . . .	651,213 05	637,149 44
1869 . . . . .	630,468 25	615,502 72
1870 . . . . .	606,401 13	589,690 85
1871 . . . . .	540,802 99	523,856 83
1872 . . . . .	511,143 93	493,385 12
1873 . . . . .	484,551 49	463,036 38
1874 . . . . .	455,741 50	436,281 22
1875 . . . . .	423,177 21	411,477 86
1876 . . . . .	398,102 97	388,588 80
1877 . . . . .	376,977 69	367,052 53
1878 . . . . .	360,000 00*	
Totals	\$16,045,809 39	\$15,232,217 28

#### *Recapitulation.*

	Amount claimed.	Amount re-imbursed.
Under acts of former years . . . . .	\$16,045,809 39	\$15,232,217 28
Under chap. 282, Acts of 1878 . . . . .	140,000 00 *	
Paid non-residents prior to 1867 . . . . .		49,169 24
Paid under special resolves . . . . .		13,634 27
Total amount paid from State Treasury . . . . .		\$15,295,020 79

The whole number of soldiers and sailors on account of whose service State aid has been rendered to Dec. 31, 1878, either to themselves or their dependents, or both, under laws enacted prior to 1878, is 18,497; and under the Act of 1878, chapter 282, the number has exceeded four thousand in addition. Besides these, a considerable number have received aid under special resolves of the Legislature.

#### THE SUMNER OBSEQUIES.

In the Auditor's Report for 1874, page 233, in Detail No. 184, covering this account, there appears among the expenses of the Eulogy an item of \$1,000 paid George W. Curtis for services. This item was correctly reported in accordance with the bill rendered by the Legislative Committee. It



now appears that Mr. Curtis afterwards returned this amount to the Committee, who subsequently expended it in procuring a Bust of the deceased statesman for presentation to Mr. Curtis, and that the latter has placed it in the Gallery of the Metropolitan Museum of Arts in New-York City.

#### FINANCIAL STATEMENTS.

The financial transactions and statistics of the year 1878 are tabulated in the required Statements appearing on the pages of this Report, 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 1877 and 1878.
- VII. — Revenue properly belonging to 1877 and 1878.
- VIII. — Payments from the Revenue in 1878.
- 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 reported.
- XIII. — Statement of Expenses properly belonging to the years 1877 and 1878, with appropriations for 1878. (Particulars in detailed statements.)
- XIV. — Revenue for 1878 given in detail; summarily given in Statement No. VII.
- XV. — Expenses for 1878 given in detail; summarily given in Statement No. XIII.
- XVI. — Statement of the funds; how invested, &c.; including details of the transactions thereof during the year 1878.

Respectfully submitted.

JULIUS L. CLARKE,

*Auditor.*

#### STATEMENT I. — RESOURCES AND LIABILITIES.

#### STATEMENT No. I.

#### RESOURCES AND LIABILITIES.

Statement	Resources:—		
X.	Boston, Hartford and Erie Sinking Fund	\$1,084,578 17	
	Troy and Greenfield Railroad Sinking Fund	3,542,044 42	
	Massachusetts Sinking Funds, productive	7,281,924 15	
	Back Bay Lands, etc.	2,455,000 00	
			\$14,364,146 74*
IX.	Liabilities:—		
	Scrip issued on account of the Loan of 1856	\$1,000 00	
	Scrip loaned Boston, Hartford and Erie Railroad Corporation	3,599,024 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 & Greenfield R. R. 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	
	In 1877	370,000 00	
		14,139,972 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	
	In 1877	150,000 00	
		1,500,000 00	
	Amount carried forward	\$31,028,184 00	

\* Market value.

## STATEMENT III. — RECEIPTS ON ACCOUNT OF FUNDS.

RECEIPTS — *Concluded.*

<i>Recapitulation.</i>		
Cash on hand Jan. 1, 1878 . . .	\$1,457,772 72	
Amount received in 1878 . . .	5,475,171 51	
Total . . .		\$6,932,944 23
Payments on this account in 1878 . . .		5,638,426 44
Cash on hand Jan. 1, 1879 . . .		\$1,294,517 79

## STATEMENT No. III.

## RECEIPTS ON ACCOUNT OF FUNDS.

Detail.	Cash on hand January 1, 1878 . . .		\$1,500,624 83
212	Bounty Loan Sinking Fund . . .	\$779,270 30	
213	Coast Defence Loan Sinking Fund . . .	111,520 66	
214	Union Loan Sinking Fund . . .	201,000 00	
215	Bost., Hart., & E. R. R. Sinking Fund . . .	270,082 73	
216	Troy & Greenfield R. R. Sinking Fund . . .	515,721 88	
217	Harbor Compensation Fund . . .	28,664 08	
217	Income Harbor Compensation Fund, . . .	16,018 00	
218	Prison Loan Sinking Fund . . .	61,261 77	
219	Back Bay Lands Fund . . .	3,000 00	
220	War Loan Sinking Fund . . .	3,000 00	
221	Commonwealth's Flats Improvement Fund . . .	364,708 97	
222	Massachusetts School Fund . . .	128,500 00	
222	Income Massachusetts School Fund, . . .	140,369 74	
223	Agricultural Fund . . .	211,724 65	
223	Income Agricultural Fund . . .	19,853 90	
224	Todd Normal School Fund . . .	5,000 00	
224	Income Todd Normal School Fund . . .	688 28	
225	Income Rogers Book Fund . . .	60 00	
226	Union Loan . . .	200,000 00	
227	Notes & Mortgages Back Bay Lands . . .	18,024 00	
228	Interest Back Bay Land Notes . . .	15,003 39	
229	Troy & Greenf. R.R. and H. Tunnel, . . .	12,804 31	
230	Sales Back Bay Lands . . .	1,000 00	
			3,107,276 66
	Total Fund Receipts, . . .		\$4,607,901 49
	Payments from Funds, etc., as per statement No. 5, . . .		3,691,042 62
	Cash balance in Funds Jan. 1, 1879 . . .		\$916,858 87
<i>Recapitulation.</i>			
	Cash on hand January 1, 1878 . . .	\$1,500,624 83	
	Amount received during the year . . .	3,107,276 66	
			\$4,607,901 49
	Payments on this account in 1878 . . .		3,691,042 62
	Cash on hand January 1, 1879 . . .		\$916,858 87

## STATEMENT IV. — PAYMENTS ON ACCOUNT OF REVENUE.

## STATEMENT No. IV.

## PAYMENTS ON ACCOUNT OF REVENUE.

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

Legislative Department . . . . .	\$254,645 14
Executive Department . . . . .	25,829 07
Secretary's Department . . . . .	23,068 58
Treasurer's Department . . . . .	14,714 60
Tax Commissioner's Department . . . . .	20,350 18
Corporations, Commissioner of . . . . .	1,152 39
Attorney-General's Department . . . . .	9,510 16
Auditor's Department . . . . .	10,768 30
State House Expenses, and House No. 33 Pemberton Square } . . . . .	27,681 96
State Printing . . . . .	77,634 93
Judiciary . . . . .	195,232 91
Savings Bank Commissioners . . . . .	8,035 96
Insurance Commissioner . . . . .	24,025 04
Harbor Commissioners . . . . .	12,197 27
Commissioners on Inland Fisheries . . . . .	4,484 02
Railroad Commissioners . . . . .	19,476 25
Commissioners on Indian Lands . . . . .	15,685 90
Commissioners on Prisons . . . . .	3,354 38
Inspector of Liquors . . . . .	2,500 00
Inspector of Gas-meters . . . . .	3,236 50
Bureau of Labor Statistics . . . . .	8,907 50
State Board of Health . . . . .	6,853 93
Land Commissioners . . . . .	3,866 43
Cattle Commissioners . . . . .	58 50
Agricultural Department . . . . .	23,603 96
Educational Expenses . . . . .	99,084 56
State Library . . . . .	6,720 10
Charitable Departments . . . . .	415,763 49
Military Department . . . . .	156,782 86
State Aid and Expenditures resulting from the War . . . . .	382,442 23
Reformatory and Correctional . . . . .	411,988 69
Public Buildings . . . . .	109,066 50
Provincetown and Truro Meadows . . . . .	182 16
Corporation Taxes . . . . .	727,655 28
National Bank Taxes . . . . .	703,662 66
Premium on Exchange . . . . .	12,078 52
Premium on Gold . . . . .	4,658 59
Interest . . . . .	1,688,417 22
Re-survey of Wharf Lines in Boston Harbor . . . . .	2,544 85
Indexing State Archives . . . . .	1,866 67
Editing Registration Report . . . . .	500 00
Gratuities . . . . .	1,300 00
Celebration at Bennington . . . . .	2,619 41
Commission on Revision of Public Charities . . . . .	866 96
Commission on Supervision of Statistics . . . . .	51 05
Improvements in Boston Harbor . . . . .	28,496 09
Income Troy & Greenfield Railroad & H. T. . . . .	67,192 32
Boundary Lines Old State Prison . . . . .	1,500 00
Amount carried forward . . . . .	\$5,622,314 07



## STATEMENT V.—PAYMENTS ON ACCOUNT OF FUNDS.

PAYMENTS ON ACCOUNT OF REVENUE—*Concluded.*

<i>Amount brought forward</i>	\$5,622,314 07
Reception President United States . . . . .	1,251 53
Construction, Roads in Mashpee . . . . .	600 00
Pilgrim Society at Plymouth . . . . .	10,000 00
Incorporation of Town of Mashpee, . . . . .	237 00
Weights, Measures, etc. . . . .	722 00
Medical Examinations and Inquests . . . . .	1,494 35
Miscellaneous . . . . .	1,807 29
<b>Total Revenue Payments . . . . .</b>	<b>\$5,638,426 24</b>

## STATEMENT No. V.

## PAYMENTS ON ACCOUNT OF FUNDS.

Detail.		
212	Bounty Loan Sinking Fund . . . . .	\$996,455 67
213	Coast Defence Loan Sinking Fund . . . . .	26,000 00
214	Union Loan Sinking Fund . . . . .	203,597 10
215	Boston, Hartford, & Erie Railroad Sinking Fund . . . . .	342,584 07
216	Troy & Greenfield Railroad Sinking Fund . . . . .	619,693 57
217	Harbor Compensation Fund . . . . .	28,374 10
217	Income Harbor Compensation Fund . . . . .	16,018 00
218	Hospital and Prison Loan Sinking Fund . . . . .	46,062 50
219	Back Bay Lands Fund . . . . .	3,000 00
220	War Loan Sinking Fund . . . . .	5,000 00
221	Commonwealth's Flats Improvement Fund . . . . .	219,724 23
222	Massachusetts School Fund . . . . .	163,208 83
222	Income Massachusetts School Fund . . . . .	
	Paid Cities and Towns . . . . .	\$70,581 82
	support of Normal Schools . . . . .	63,790 94
		134,372 76
223	Agricultural Fund . . . . .	235,724 65
223	Income Agricultural Fund . . . . .	26,652 96
224	Income Todd Normal School Fund . . . . .	600 00
225	Income Rogers Book Fund . . . . .	80 00
226	Union Loan . . . . .	200,000 00
227	Notes and Mortgages Back Bay Lands . . . . .	18,024 00
228	Interest Back Bay Land Notes . . . . .	15,003 39
229	Troy and Greenfield Railroad and Hoosac Tunnel . . . . .	16,246 83
230	Sales Back Bay Lands . . . . .	1,000 00
231	Improvements in Boston Harbor . . . . .	64,396 02
232	Worcester Lunatic Hospital Buildings . . . . .	39,295 81
233	Danvers Lunatic Hospital Buildings . . . . .	70,935 44
234	State Prison Buildings, New . . . . .	168,590 38
234	Prison for Women Buildings, New . . . . .	24,344 01
235	Commissioners Public Lands Fund . . . . .	58 30
		<b>\$3,691,042 62</b>

## STATEMENT VI.—REVENUE, EXPENDITURES, ETC., FOR 1877 AND 1878.

## STATEMENT No. VI.

## REVENUE, EXPENDITURES AND PAYMENTS, 1877-8.

*Summary Statement, including amounts unpaid as well as paid, accruing in or belonging to the years 1877 and 1878 as nearly as can be ascertained.*

Statement	Revenue :—	1877.	1878.
VII.	Corporate taxes and other sources, . . . . .	\$4,511,167 03	\$4,435,585 58
	State Tax . . . . .	1,500,000 00	1,000,000 00
	<b>Totals . . . . .</b>	<b>\$6,011,167 03</b>	<b>\$5,435,585 58</b>
XIII.	<i>Ordinary Expenses :—</i>	<b>1877.</b>	<b>1878.</b>
	Legislature . . . . .	\$266,040 15	\$252,723 88
	Executive Department . . . . .	29,972 00	25,654 10
	Secretary's Department . . . . .	24,164 50	22,894 27
	Treasurer's Department . . . . .	14,839 96	14,472 57
	Tax Commissioner's Bureau . . . . .	20,539 21	20,207 60
	Commissioner of Corporations . . . . .	1,548 26	1,139 89
	Auditor's Department . . . . .	10,652 91	10,431 24
	State House Expenses . . . . .	20,265 12	18,854 93
	House 33 Pemberton Square . . . . .	10,581 75	9,926 05
	State Printing . . . . .	75,831 08	46,126 05
	Judiciary . . . . .	316,888 64	192,980 17
	Sundry Commissioners, etc. . . . .	68,000 94	66,851 43
	Agriculture . . . . .	22,632 67	21,986 06
	State Library . . . . .	6,262 99	5,634 18
	Charitable . . . . .	368,133 19	380,063 52
	Military . . . . .	154,852 65	132,825 99
	Reformatory and Correctional . . . . .	367,028 06	385,763 29
	Educational . . . . .	72,140 29	71,698 29
	Interest . . . . .	34,871 55	28,843 15
	Miscellaneous . . . . .	1,362 79	2,225 45
	<b>Total Ordinary Expenses . . . . .</b>	<b>\$1,888,108 71</b>	<b>\$1,720,302 11</b>
	<i>Exceptional Expenses and Payments.</i>	<b>1877.</b>	<b>1878.</b>
	Printing, etc. . . . .	\$11,000 00	\$9,860 78
	Public Buildings . . . . .	42,271 55	108,162 36
	Sundry Commis- sions, etc. . . . .	28,990 01	42,458 03
	Commercial Per- tillers . . . . .	1,088 25	850 80
	Educational Ex- penses . . . . .	24,001 93	23,800 87
	Corporation Tax . . . . .	720,305 47	727,655 28
	Nat'l Bank Tax . . . . .	828,443 44	703,662 06
	Premium on Ex- change . . . . .	47,852 36	12,078 52
	Premium on Gold, Northampton Lu- natic Hospital Loan . . . . .	66,211 84	4,658 59
	30,755 90 . . . . .	-	-
	Aid to Families of Volunteers, etc. . . . .	389,384 23	368,075 34
	Soldiers' Employ- ment Bureau . . . . .	3,000 00	3,000 00
	Gratuities . . . . .	500 00	1,378 40
	Agricult'l College, . . . . .	5,000 00	-
	<b>Amounts carried forward . . . . .</b>	<b>\$1,888,108 71</b>	<b>\$1,720,302 11</b>

## STATEMENT VIII.—PAYMENTS FROM ORDINARY REVENUE.

REVENUE BELONGING TO 1877 AND 1878—*Concluded.*

<i>Amounts brought forward</i>	\$6,009,673 33	\$5,435,585 58
Interest on Bounty Loan	34 85	—
Danvers Lunatic Hospital Buildings	914 83	—
Monthly Bounty	179 33	—
Index to Railroad Laws	25 00	—
Index of Marriages	2 50	—
Improvements in Boston Harbor	337 19	—
<b>Totals</b>	<b>\$6,011,167 03</b>	<b>\$5,435,585 58</b>

## STATEMENT No. VIII.

## PAYMENTS FROM THE ORDINARY REVENUE FOR EXPENSES OF 1878 AND PREVIOUS YEARS.

[This statement does not include the entire *expenses* of 1878. For these, see Statement No. XIII.]

<i>Legislative Department.</i>		
Senate salaries	\$26,650 00	
Senate mileage	49 90	
House salaries	156,847 41	
House mileage	378 59	
Clerks Senate and House	7,800 00	
Chaplains " " "	800 00	
Preacher of Election Sermon	100 00	
Sergeant-at-Arms	3,000 00	
Doorkeepers, Messengers, and Pages	19,639 00	
Printing and binding for Senate	8,740 20	
Printing blanks, circulars, etc., Senate	646 08	
Printing and binding for House	13,138 91	
Printing blanks, circulars, etc., House	1,466 14	
Stationery for the Senate	899 32	
Stationery for the House	1,688 25	
Stationery and Printing ordered by Sergeant-at-Arms	1,173 00	
Legislative Contingent	4,999 94	
Expenses of Legislative Committees	6,477 15	
Witness fees before Committees	151 25	
		\$254,645 14
<i>Executive Department.</i>		
Governor's salary	\$5,000 00	
Lieut. - Governor and Council, pay and travelling expenses	12,772 65	
Governor's Private Secretary	2,500 00	
Messengers	1,800 00	
Executive Contingent	2,264 83	
Postage, Printing, etc.	392 48	
<i>Amounts carried forward</i>	<b>\$21,729 96</b>	<b>\$254,645 14</b>

## STATEMENT VIII.—PAYMENTS FROM ORDINARY REVENUE.

PAYMENTS FROM ORDINARY REVENUE — *Continued.*

<i>Amounts brought forward</i>	\$24,729 96	\$254,645 14
Council Contingent	899 11	
Indexing Executive Correspondence	200 00	25,829 07
<i>Secretary's Department.</i>		
Secretary's salary	\$3,000 00	
1st and 2d Clerks	3,700 00	
Extra Clerks	12,446 60	
Messenger	1,000 00	
Incidentals	2,921 98	23,068 58
<i>Treasurer's Department.</i>		
Treasurer's salary	\$5,000 00	
Clerk	2,500 00	
1st and 2d Assistant Clerks	3,800 00	
Extra Clerks	2,316 94	
Incidentals	1,097 66	14,714 60
<i>Tax-Commissioner's Department.</i>		
Deputy-Commissioner	\$3,000 00	
1st and 2d Clerks	3,100 00	
Extra Clerks	11,562 15	
Contingent	2,688 03	20,350 18
Commissioners of Corporations		1,152 39
<i>Attorney-General's Department.</i>		
Attorney-General's salary	\$5,000 00	
Assistant Attorney-General	2,500 00	
Incidentals, etc.	2,010 16	9,510 16
<i>Auditor's Department.</i>		
Auditor's salary	\$3,000 00	
1st and 2d Clerks	3,800 00	
Extra Clerks	3,014 35	
Incidentals, etc.	953 95	10,768 30
<i>State-House Expenses.</i>		
Repairs, improvements, and furniture	\$6,772 24	
Engineer, Watchman, and Firemen	8,997 48	
Fuel and light	3,585 61	
House No. 33 Pemberton Square	8,326 03	27,681 96
<i>State Printing.</i>		
Printing Public Documents	\$46,754 68	
General Laws	5,963 94	
Blue Book	3,004 81	
Publishing Laws, etc.	500 00	
Assessors' Books and Registration Blanks	1,519 96	
Term Reports	3,101 00	
General Statutes Supplement	1,517 08	
<i>Amounts carried forward</i>	<b>\$62,361 47</b>	<b>\$387,720 40</b>

**STATEMENT No. XV.**  
**LEGISLATURE.—REGULAR SESSION.**  
**DETAILS No. 63.**  
**SENATE PAY-ROLL.**  
 [Acts 1878, Chap. 3.]

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.
1st Suffolk	Henry B. Hill	Boston	—	\$650 00	\$650 00
2d "	Marcellus Day	Boston	—	650 00	650 00
3d "	M. J. Flatley	Boston	—	650 00	650 00
4th "	James White	Boston	—	650 00	650 00
5th "	Thomas Gogin	Boston	—	650 00	650 00
6th "	Alvah A. Burrage	Boston	—	650 00	650 00
7th "	Albert Palmer	Boston	—	650 00	650 00
8th "	Joseph S. Ropes	Boston	—	650 00	650 00
1st Essex	Amos F. Breed	Lynn	—	650 00	650 00
2d "	James J. H. Gregory	Marblehead	—	650 00	650 00
3d "	Allan Rogers	Gloucester	—	650 00	650 00
4th "	George W. Cate	Amesbury	—	650 00	650 00
5th "	Jackson B. Swett	Haverhill	\$2 00	650 00	652 00
6th "	Byron Truell	Lawrence	1 25	650 00	651 25
1st Middlesex	Benjamin F. Hayes	Medford	—	650 00	650 00
2d "	Robert R. Bishop	Newton	—	650 00	650 00
3d "	Charles Theodore Russell	Cambridge	—	650 00	650 00
4th "	Luther H. Sherman	Wayland	—	650 00	650 00
5th "	Amos J. Saunders	Pepperell	—	650 00	650 00
6th "	Abraham R. Coffin	Winchester	—	650 00	650 00
7th "	James C. Abbott	Lowell	—	650 00	650 00

1st Worcester	George S. Barton	Worcester	2 50	650 00	652 50
2d "	William Knowlton	Upton	—	650 00	650 00
3d "	Ebenezer B. Lynde	West Brookfield	4 00	650 00	654 00
4th "	Charles Adams, jun.	North Brookfield	3 80	650 00	653 80
5th "	Charles H. Merriam	Leominster	—	650 00	650 00
1st Hampden	Charles L. Gardner	Palmer	2 35	650 00	652 35
2d "	Henry C. Ewing	Holyoke	8 50	650 00	658 50
Hampshire	Lewis N. Gilbert	Ware	2 50	650 00	652 50
Franklin	Henry Winn	Buckland	4 50	650 00	654 50
North Berkshire	Frederick P. Brown	Adams	8 70	650 00	658 70
South "	Horace J. Canfield	Stockbridge	9 80	650 00	659 80
1st Norfolk	Henry F. Barker	Quincy	—	439 70	439 70
1st "	William A. Hodges	Quincy	—	210 30	210 30
2d "	Frederick D. Ely	Dedham	—	650 00	650 00
1st Plymouth	Joseph S. Beal	Kingston	—	650 00	650 00
2d "	Jonathan White	Brockton	—	650 00	650 00
1st Bristol	Ezra Davol	Taunton	—	650 00	650 00
2d "	Charles J. Holmes	Fall River	—	650 00	650 00
3d "	H. M. Knowlton	New Bedford	—	650 00	650 00
Cape.	J. B. D. Cogswell	Yarmouth	—	1,300 00	1,300 00
			\$49 90	\$26,650 00	\$26,699 90

Senate Compensation	\$26,650 00
Senate Travel	49 90
	\$26,699 90
Amount carried forward	\$26,699 90

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 STATEMENT XV.  
 Senate Pay-Roll.  
 DETAILS 63.  
 [Jan.]

1879.]  
 PUBLIC DOCUMENT—No. 6.  
 STATEMENT XV.  
 Senate Pay-Roll.  
 DETAILS 63.  
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STATEMENT XV.

House Pay-Roll.

DETAILS 64.

DETAILS No. 64.  
HOUSE OF REPRESENTATIVES PAY-ROLL.  
[Acts 1878, Chap. 3.]

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.
	<i>Brought forward</i>				\$26,699 90
1st Suffolk	Edwin R. Webster	Boston		\$650 00	
	E. M. McPherson	Boston		650 00	
2d "	James L. Walsh	Boston		650 00	
	S. F. Whitehouse	Boston		650 00	
3d "	Eugene L. Norton	Boston		650 00	
	Freeman L. Gilman	Boston		650 00	
4th "	John Turner	Boston		650 00	
	Nahum Chapin	Boston		650 00	
5th "	Charles R. Byram	Boston		650 00	
	Cornelius Desmond	Boston		650 00	
6th "	Anthony C. Daly	Boston		650 00	
	Samuel H. Wentworth	Boston		650 00	
7th "	Daniel Doherty	Boston		650 00	
	Francis Gargan	Boston		650 00	
8th Suffolk	James L. Locke	Boston		650 00	
	George W. Lowther	Boston		650 00	
9th "	Edwin F. Leighton	Boston		650 00	
	Clement Hugh Hill	Boston		650 00	
10th "	Alexander Wadsworth	Boston		650 00	
	Charles J. Prescott	Boston		650 00	
11th "	Hamilton A. Hill	Boston		650 00	
12th "	Edward J. Jenkins	Boston		650 00	
	Patrick F. Murphy	Boston		650 00	
18th "	James T. Mahony	Boston		650 00	
	John B. Shea	Boston		650 00	
14th "	Charles J. Noyes	Boston		650 00	
	Alonzo Bancroft	Boston		650 00	
15th "	Alonzo Warren	Boston		650 00	
	S. A. Stackpole	Boston		650 00	
16th "	Joseph H. O'Neil	Boston		650 00	
	Frederic A. Marden	Boston		650 00	
17th "	Albert E. Pillsbury	Boston		650 00	
	J. Q. A. Brackett	Boston		650 00	
18th "	Charles H. Allen	Boston		650 00	
	Henry D. Hyde	Boston		650 00	
19th "	James H. Nugent	Boston		650 00	
	Charles V. Jaeger	Boston		650 00	
20th "	William S. King	Boston		650 00	
	Payson E. Tucker	Boston		650 00	
21st "	John F. Newton	Boston		650 00	
	William Blanchard	Boston		650 00	
22d "	William H. Carberry	Boston		650 00	
	H. A. Johnson	Boston		650 00	
23d "	Matthew Bolles	Boston		650 00	
	Joseph Wiswell	Boston		650 00	
24th "	Frederick P. Moseley	Boston		650 00	
	George A. Wilson	Boston		650 00	
25th "	William Robinson	Chelsea		650 00	
	Eben Hutchinson	Chelsea		650 00	
26th "	Ensign Kimball	Revere		650 00	
				\$32,500 00	\$32,500 00
	<i>Carried forward</i>				\$26,699 90

[1879.]

STATEMENT XV.

House Pay-Roll.

DETAILS 64.



HOUSE PAY-ROLL — Continued.

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.	
	<i>Brought forward</i>				\$32,500 00	\$26,699 90
1st Essex	Jason L. Curtis	Rockport	-	\$650 00		
2d "	Charles H. Wonson	Gloucester	-	650 00		
3d "	Edward H. Haskell	Gloucester	-	650 00		
4th "	Jesper Richardson	Gloucester	-	650 00		
5th "	Israel W. Andrews	Danvers	\$0 55	650 00		
6th "	John I. Baker	Beverly	-	650 00		
	Charles S. Osgood	Salem	-	650 00		
7th "	Charles H. Chase	Salem	-	650 00		
	John Jackson	Salem	-	650 00		
8th "	Henry W. Putnam	Salem	-	650 00		
	Lewis Carroll	Marblehead	-	650 00		
9th "	Benjamin A. Phillips	Marblehead	-	650 00		
	James H. Richards	Lynn	-	650 00		
10th "	Nathan M. Hawkes	Lynn	-	650 00		
	Augustine Jones	Lynn	-	650 00		
11th "	John Marlor	Lynn	-	650 00		
12th "	Samuel S. McGibbons	Lynn	-	650 00		
13th "	James E. T. Bartlett	Peabody	-	650 00		
14th "	Joseph Whitehead	Saugus	-	650 00		
15th "	John Cornell	Andover	-	650 00		
	Asa F. Howe	Rowley	-	650 00		
16th "	Eben E. Stone	Newburyport	-	650 00		
	John W. Ricker	Newburyport	-	650 00		
17th "	Chauncey O. Noyes	Georgetown	-	650 00		
18th "	James D. Pike	Merrimac	-	650 00		
	Samuel Coffin	Salisbury	-	650 00		
19th "	John W. Tilton	Haverhill	-	650 00		
	William A. Brooks	Haverhill	-	650 00		
20th "	Edmund P. Sargent	Methuen	-	650 00		
	Michael Rinn	Lawrence	1 60	650 00		
21st "	Abel Webster	Lawrence	-	650 00		
	Levi Emery	Lawrence	-	650 00		
	Melvin Beal	Lawrence	-	650 00		
			\$2 15	\$21,450 00	\$21,452 15	
1st Middlesex	Levi L. Cushing	Cambridge	-	\$650 00		
	Edwin B. Hale	Cambridge	-	650 00		
2d "	Oliver J. Rand	Cambridge	-	650 00		
	Charles F. Thurston	Cambridge	-	650 00		
3d "	Lucius R. Paige	Cambridge	-	650 00		
4th "	Joseph J. Kelley	Cambridge	-	650 00		
5th "	R. E. Nickerson	Somerville	-	650 00		
6th "	Thomas Cunningham	Somerville	-	650 00		
7th "	Jacob T. Glines	Somerville	-	650 00		
	John H. Hooper	Medford	-	650 00		
8th "	Elisha S. Converse	Malden	-	650 00		
	George S. Marshall	Everett	-	650 00		
9th "	W. Irving Ellis	Melrose	-	650 00		
10th "	George A. Cowdrey	Stoneham	-	650 00		
11th "	Solon Walton	Wakefield	-	650 00		
12th "	Gardner French	Reading	\$0 48	650 00		
13th "	Leonard Thompson, jun.	Woburn	50	650 00		
	<i>Carried forward</i>		\$0 98	\$12,050 00	\$53,952 15	\$26,699 90



## HOUSE PAY-ROLL — Continued.

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.	
	<i>Brought forward</i>		\$0 98	\$12,050 00	\$53,952 15	\$26,699 90
14th Middlesex	William G. Peck	Arlington	-	650 00		
15th "	Robert L. Davis	Watertown	-	650 00		
16th "	Charles E. Ranlett	Newton	\$0 50	650 00		
	Levi C. Wade	Newton	-	650 00		
17th "	David Randall	Waltham	-	650 00		
18th "	John Winn	Burlington	-	650 00		
19th "	William Manning	Chelmsford	-	650 00		
20th "	Patrick Keyes	Lowell	-	650 00		
21st "	William A. Read	Lowell	-	650 00		
22d "	Albert Moors	Lowell	-	650 00		
23d "	Francis Carll	Lowell	-	650 00		
24th "	William H. Wiggin	Lowell	-	650 00		
25th "	Henry H. Wilder	Lowell	-	650 00		
26th "	George M. Baker	Lincoln	-	650 00		
27th "	Myron W. Bent	Wayland	-	650 00		
28th "	Noah L. Hardy	Natick	-	650 00		
29th "	Sidney Wilder	Holliston	1 40	650 00		
30th "	John Mahon	Hopkinton	2 25	650 00		
31st "	Charles S. Whitmore	Frammingham	-	650 00		
32d "	S. Herbert Howe	Marlborough	-	650 00		
33d "	Solon Wood	Hudson	2 00	650 00		
34th "	William Read, 1st	Westford	2 30	650 00		
35th "	George V. Barrett	Ayer	-	650 00		
			\$9 43	\$26,000 00	26,009 43	

STATEMENT XV.

House Pay-Roll.

DETAILS 64.

1879.]

1st Worcester	Zadok A. Taft	Uxbridge	60	650 00		
2d "	William H. Cook	Milford	1 80	650 00		
3d "	Charles A. Davis	Upton	2 70	650 00		
4th "	Lucius M. Sargent	Grafton	2 10	650 00		
5th "	George O. Brigham	Westborough	2 80	650 00		
	Lucius Field	Clinton	2 70	650 00		
6th "	James Hildreth, 2d	Lunenburg	2 30	650 00		
	Leander Sprague	Fitchburg	-	650 00		
	Luther J. Brown	Fitchburg	-	650 00		
7th "	Charles W. Bush	Gardner	4 00	650 00		
	Artemas Merriam	Westminster	4 10	650 00		
8th "	J. S. Parmenter	Athol	3 60	650 00		
9th "	Horace Underwood	Hubbardston	-	650 00		
10th "	John B. Fairbank	Oakham	4 50	650 00		
11th "	William Howe	Holden	-	650 00		
12th "	George C. Lincoln	N. Brookfield	3 80	650 00		
	A. B. Chamberlain	Sturbridge	2 55	650 00		
13th "	Calvin D. Paige	Southbridge	-	650 00		
	James H. Ames	Spencer	3 30	650 00		
14th "	Josiah Perry	Dudley	-	650 00		
15th "	George W. Rice	Sutton	-	650 00		
16th "	Oliver B. Wyman	Shrewsbury	2 20	650 00		
17th "	George F. Colburn	Leominster	2 70	650 00		
18th "	Thomas J. Hastings	Worcester	1 60	650 00		
19th "	William A. S. Smythe	Worcester	2 50	650 00		
20th "	Frank D. Leary	Worcester	-	650 00		
21st "	Phillips Moore	Worcester	2 50	650 00		
22d "	James H. Mellen	Worcester	-	650 00		
	<i>Carried forward</i>		\$52 45	\$18,200 00	\$79,961 58	\$26,699 90

STATEMENT XV.

House Pay-Roll.

DETAILS 64.

## HOUSE PAY-ROLL — Continued.

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.	
	<i>Brought forward</i>		\$52 45	\$18,200 00	\$79,961 58	\$26,699 90
23d Worcester	Frank P. Goulding	Worcester	—	650 00		
24th "	John D. Lovell	Worcester	1 25	650 00		
25th "	John D. Washburn	Worcester	—	650 00		
			\$53 70	\$20,150 00	20,203 70	
1st Hampshire	John L. Otis	Northampton	\$6 90	\$650 00		
2d "	Timothy G. Spaulding	Northampton	8 70	650 00		
3d "	Joseph Billings	Hatfield	7 40	650 00		
4th "	Matthew Smith	Middlefield	8 40	650 00		
5th "	Martin W. Burnett	South Hadley	6 80	650 00		
	Thomas R. Greene	Belchertown	5 92	650 00		
			\$44 12	\$3,900 00	3,944 12	
1st Hampden	Pliny F. Spaulding	Brimfield	\$5 70	\$650 00		
2d "	Timothy D. Potter	Palmer	4 80	650 00		
3d "	Jarvis P. Kelley	Chicopee	5 70	650 00		
4th "	William Pynchon	Springfield	5 50	650 00		
5th "	Theodore D. Beach	Springfield	5 50	650 00		
6th "	Leonard Clark	Springfield	5 50	650 00		
7th "	Rawson Hathaway	Springfield	5 50	650 00		
	Marcus P. Knowlton	Springfield	5 50	650 00		
8th "	John H. Wright	Holyoke	8 00	650 00		
9th "	E. P. Bartholomew	West Springfield	5 50	650 00		
10th "	Joseph G. Noble	Westfield	6 10	650 00		
11th "	Henry S. Stiles	Montgomery	7 10	650 00		
	Edwin Gilbert	Southwick	8 10	650 00		
			\$76 50	\$8,450 00	8,526 50	
1st Franklin	James W. Emory	Orange	\$5 70	\$650 00		
2d "	Ralph A. Field	Leverett	7 00	650 00		
3d "	Alanson K. Hawks	Shelburne	6 40	650 00		
4th "	Charles P. Aldrich	Deerfield	7 50	650 00		
5th "	Orson B. Curtis	Colrain	9 10	650 00		
6th "	Nelson Gardner	Ashfield	11 40	650 00		
			\$47 10	\$3,900 00	3,947 10	
1st Berkshire	Daniel White	Hancock	\$8 80	\$650 00		
2d "	Job K. Anthony	Adams	8 90	650 00		
	Charles H. Ingalls	Adams	8 80	650 00		
3d "	Jarvis N. Dunham	Pittsfield	9 75	650 00		
	Solomon N. Russell	Pittsfield	—	650 00		
4th "	John W. Curtice	Hinsdale	8 00	650 00		
5th "	Sidney Barnes	Becket	3 80	650 00		
6th "	Hiram N. Cooke	Lenox	9 50	650 00		
7th "	William B. Bliss	Great Barrington	5 25	650 00		
8th "	Henry M. Wilcox	Sandisfield	11 50	650 00		
			\$74 30	\$6,500 00	6,574 30	
	<i>Carried forward</i>				\$123,157 30	\$26,699 90

STATEMENT XV.

House Pay-Roll.

DETAILS BY

1879.]

PUBLIC DOCUMENT — No. 6.

STATEMENT XV.

House Pay-Roll.

DETAILS BY

## HOUSE PAY-ROLL — Continued.

DISTRICTS.	Members.	Residence.	Travelling Expenses.	Compensation.	Totals.	
	<i>Brought forward</i>				\$123,157 30	\$26,699 90
1st Norfolk	Henry C. Bonney	Dedham	-	\$650 00		
2d "	Edward I. Thomas	Brookline	-	650 00		
3d "	William J. Stuart	Hyde Park	-	650 00		
4th "	Edward R. Eager	Canton	-	650 00		
	Benjamin S. Lovell	Weymouth	-	650 00		
5th "	George F. Hayden	Weymouth	\$0 80	650 00		
	Edwin W. Marsh	Quincy	-	650 00		
6th "	Newton White	Holbrook	-	650 00		
	Francis W. Bird	Walpole	1 94	650 00		
7th "	John T. Flood	Randolph	-	650 00		
	David A. Partridge	Medway	-	650 00		
8th "	James F. Leonard	Foxborough	-	650 00		
9th "	John Humphrey	Dover	-	650 00		
			\$2 74	\$8,450 00	8,452 74	
1st Bristol	George Price	Attleborough	-	\$650 00		
	Abijah T. Wales	Attleborough	-	650 00		
2d "	George C. Belcher	Easton	-	650 00		
	William Reed, jun.,	Taunton	-	650 00		
3d "	John W. Hart	Taunton	-	650 00		
	John H. Galligan	Taunton	-	650 00		
4th "	Elbridge G. Morton, jun.	Fairhaven	\$3 00	650 00		
5th "	Rufus A. Soule	New Bedford	-	650 00		
	Charles A. Case	New Bedford	3 30	650 00		
6th "	Israel C. Cornish	New Bedford	4 30	650 00		
	T. B. Hathaway	New Bedford	4 30	650 00		
7th "	William P. Macomber	Westport	-	650 00		
	Charles Fisher	Westport	-	197 41		
8th "	John W. Cummings	Fall River	-	650 00		
	Hiram B. Coffin	Fall River	2 80	650 00		
	P. M. McGlynn	Fall River	2 80	650 00		
9th "	Pardon Macomber	Fall River	-	650 00		
	Andrew J. Jennings	Fall River	-	650 00		
10th "	John A. Lewis	Dighton	-	650 00		
			\$20 50	\$11,897 41	11,917 91	
1st Plymouth	John D. Long	Hingham	-	\$1,300 00		
2d "	Amos W. Merritt	Scituate	-	650 00		
3d "	William C. Oakman	Marshfield	\$1 30	650 00		
4th "	Philander Cobb	Kingston	2 00	650 00		
5th "	Charles E. Barnes	Plymouth	2 00	650 00		
6th "	Noble W. Everett	Wareham	90	650 00		
7th "	James P. Pierce	Lakeville	3 50	650 00		
8th "	Van R. Swift	Bridgewater	2 50	650 00		
9th "	Ezekiel R. Studley	Rockland	-	650 00		
10th "	Balis Sanford, jun.	Brockton	-	650 00		
	Henry B. Packard	Brockton	1 10	650 00		
11th "	Henry W. Powers	South Abington	1 20	650 00		
			\$14 50	\$8,450 00	8,464 50	
	<i>Carried forward</i>				\$151,992 45	\$26,699 90

STATEMENT XV.

House Pay-Roll.

DETAILS 64.

STATEMENT XV.

House Pay-Roll.

DETAILS 64.

## STATEMENT XV.

## House Pay-Roll.

DETAILS 64.

## HOUSE PAY-ROLL — Concluded.

DISTRICTS.	Members.	Residence.	Travelling expenses.	Compensation.	Totals.
	<i>Brought forward</i>		E		\$151,992 45
1st Barnstable.	Isiah Fish	Sandwich	\$5 20	\$650 00	
2d "	Andrew Lovell	Barnstable	5 10	650 00	
3d "	Thomas P. Howes	Dennis	3 75	650 00	
4th "	Abinthaar Doane	Harwich	5 70	650 00	
5th "	Freeman Doane	Orleans	6 60	650 00	
6th "	Henry Shortle	Provincetown	-	650 00	
1st Dukes	Benjamin Clough	Tisbury	\$26 35	\$3,000 00	3,926 35
1st Nantucket.	Henry Paddock	Nantucket	\$7 20	\$650 00	657 20
				\$650 00	650 00
				\$157,226 00	\$157,226 00
House Compensation					\$156,847 41
House Travel					378 59
					157,226 00
<i>Amount carried forward</i>					\$183,925 90

NOTE. — Compensation, \$650 each for session. Length of session, 136 days.

## STATEMENT XV.

## Legislative Expenses.

DETAILS 65 TO 69.

## DETAILS No. 65.

## CLERKS — SENATE AND HOUSE.

[Acts 1873, Chap. 377; 1878, Chaps. 2 and 283.]

<i>Amount brought forward</i>		\$183,925 90
S. N. Gifford, Clerk of the Senate	\$3,000 00	
Hilton F. Hosmer, Assistant Clerk of the Senate	900 00	
George A. Marden, Clerk of the House	3,000 00	
E. A. McLaughlin, Assistant Clerk of the House	900 00	
		7,800 00

## DETAILS No. 66.

## CHAPLAINS — SENATE AND HOUSE.

[Acts 1872, Chap. 7; 1878, Chap. 3.]

Isaac Dunham	\$400 00	
Robert G. Seymour	400 00	
		800 00

## DETAILS No. 67.

## PREACHER OF ELECTION SERMON.

[Acts 1872, Chap. 7; 1878, Chap. 3.]

James L. Hill	100 00
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## DETAILS No. 68.

## SERGEANT-AT-ARMS.

[Acts 1877, Chap. 226; 1878, Chap. 2.]

Oreb F. Mitchell, salary	3,000 00
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## DETAILS No. 69.

## DOORKEEPERS, MESSENGERS, AND PAGES.

[Acts 1876, Chap. 153; 1878, Chaps. 3 and 284.]

Stillman W. Edgell, Doorkeeper to the Senate	\$835 00	
Joseph Sidwell, Assistant Doorkeeper to the Senate	795 00	
<i>Amounts carried forward</i>	\$1,630 00	\$195,625 90



## STATEMENT XV.

## Legislative Expenses.

DETAILS 70.

DOORKEEPERS, MESSENGERS, AND PAGES — *Concluded.*

<i>Amounts brought forward . . . . .</i>	\$1,630 00	\$195,625 90
William H. Jarvis, Messenger to the Senate . . . . .	700 00	
Patrick J. Fee, Messenger to the Senate . . . . .	695 00	
J. E. Armstrong, Messenger to the Senate . . . . .	695 00	
Charles N. Marsh, Messenger to the Senate . . . . .	695 00	
Frank E. Peck, Messenger to the Senate . . . . .	695 00	
William W. Griffin, Page to the Senate . . . . .	417 00	
John Newell, Page to the Senate . . . . .	417 00	
Thos. J. Tucker, jun., Doorkeeper to House . . . . .	835 00	
Emerson W. Law, Assistant Doorkeeper to the House . . . . .	800 00	
E. M. Alexander, Postmaster . . . . .	800 00	
Ezra T. Pope, Messenger to the House . . . . .	695 00	
Jos. H. Brewster, Messenger to the House . . . . .	700 00	
John E. Killian, Messenger to the House . . . . .	700 00	
Charles W. Philbrick, Messenger to the House . . . . .	700 00	
Joseph Huestis, Messenger to the House . . . . .	700 00	
Arthur W. Safford, Messenger to the House . . . . .	700 00	
Henry O. Read, Messenger to the House . . . . .	700 00	
Thomas Plunkett, Messenger to the House . . . . .	695 00	
John E. Gilman, Messenger to the House . . . . .	695 00	
Fred Thayer, Messenger to the House . . . . .	695 00	
William H. Graves, Messenger to the House . . . . .	700 00	
Lewis A. Moody, Messenger to the House . . . . .	695 00	
John J. Warden, Messenger to the House . . . . .	665 00	
Roby R. Safford, Messenger to the House . . . . .	635 00	
James F. Givens, Messenger . . . . .	25 00	
James A. Athey, Page to the House . . . . .	417 00	
Joseph L. Hill, Page to the House . . . . .	399 00	
John F. Cronan, Messenger to the House . . . . .	405 00	
F. F. Buckley, Services . . . . .	42 00	
T. J. Tucker, jun., Services . . . . .	18 00	
J. E. Killian, Services . . . . .	105 00	
James Givens, Services . . . . .	189 00	
Frank E. Peck, Services . . . . .	132 00	
		19,786 00

## DETAILS No. 70.

## SENATE PRINTING AND BINDING.

[Rev. 1856, Chap. 74; Acts 1878, Chap. 46.]

6,500 copies Address, — Governor Rice . . . . .	\$715 51
1,600 copies Report, — Committee on Mayo and Baker's Claim . . . . .	2,188 38
500 copies Report, — Bank Commissioners' . . . . .	1,119 35
800 copies Report, — Agricultural College . . . . .	158 80
800 copies, — Militia Law . . . . .	329 37
800 copies, — Ruling in case of Thos. Cahill . . . . .	105 69

*Amounts carried forward . . . . .* \$4,617 10 \$215,411 00

## STATEMENT XV.

## Legislative Expenses.

DETAILS 70.

SENATE PRINTING AND BINDING — *Concluded.*

<i>Amounts brought forward . . . . .</i>	\$1,617 10	\$215,411 90
7,200 copies Bills, — Committee on Agriculture . . . . .	90 48	
2,400 copies, — Sundry Statements from State Auditor; viz., —		
Cost State Police . . . . .	\$11 61	
State Printing . . . . .	15 40	
Boards and Commissions, . . . . .	36 21	
	63 22	
800 copies Report, — in reference to the Origin of Money Bills . . . . .	75 47	
7,200 copies Bills, — Committee on Fisheries . . . . .	66 42	
7,230 copies Bills, — Committee on Railroads . . . . .	91 49	
800 copies Report, — Manager Troy and Greenfield Railroad and Hoosac Tunnel . . . . .	64 80	
1,600 copies Report, — Commissioners on Prisons . . . . .	62 66	
5,600 copies Bills, — Committee on Prisons . . . . .	51 66	
5,600 copies Bills, — Committee on Military Affairs . . . . .	51 66	
3,200 copies Bills, — Committee on Troy and Greenfield Railroad and Hoosac Tunnel . . . . .	53 58	
1,600 copies Report, — in reference to the Expenses of the Mashpee Commissioners . . . . .	35 02	
800 copies Report, — Board of Supervisors of Statistics . . . . .	25 66	
800 copies Report, — Pardons issued . . . . .	25 66	
800 copies Bills, — Committee on Woman Suffrage . . . . .	25 66	
800 copies Report, — Committee on Harbors, 1877 . . . . .	17 59	
800 copies Report, — Receivers Lancaster Savings Bank . . . . .	16 98	
1,600 copies Report, — Committee to recount Votes . . . . .	14 76	
800 copies Report, — Commissioners on Norwich and Worcester Railroad Sinking Fund . . . . .	11 61	
600 copies, — Index to Senate Documents . . . . .	41 87	
Various other smaller Documents . . . . .	1,774 00	
Extra (night-work) during Session . . . . .	1,360 70	
Advertising . . . . .	56 59	
Newspapers for Senate . . . . .	44 72	
Binding Documents . . . . .	45 00	
	8,784 36	
<i>Amount carried forward . . . . .</i>		\$224,196 26

## STATEMENT XV.

Legislative Expenses.

DETAILS 71 AND 72.

## DETAILS No. 71.

## SENATE BLANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1878, Chap. 46.]

<i>Amount brought forward</i>		\$224,196 26
Orders of the Day	\$496 07	
Blank Reports and Orders	39 09	
Certificates, Billets, etc.	33 24	
Note Headings	47 58	
Diagrams of Senate	26 40	
Pathfinder	2 50	
		646 08

## DETAILS No. 72.

## HOUSE PRINTING AND BINDING.

[Res. 1856, Chap. 74; Acts 1878, Chap. 46.]

2,000 copies Report, — Board of Agriculture	\$3,582 78	
1,600 copies Report, — Committee on Railroads on the condition of the property of the New York and New England Railroad	686 86	
926 copies Report, — Committee on New York and New England Railroad Co.,	407 86	
800 copies Statement, — in regard to salaries, by the Auditor	389 39	
8,800 copies Bills, — Intoxicating Liquors	268 41	
900 copies Report, — Committee on Finance, in regard to New York and New England Railroad	208 73	
800 copies Report, — Board of Health, on Sewerage	136 33	
800 copies Report, — State Auditor	128 69	
7,200 copies, — Appropriation Bills	117 78	
800 copies Contracts — between Boston and Albany Railroad Co. and the Commonwealth	94 64	
800 copies, — Election Sermon	94 52	
800 copies Statement, — Treasurer, in regard to the indebtedness of Cities and Towns to the Commonwealth	65 93	
1,600 copies Bills, — in regard to the Registration of Voters	63 09	
800 copies Bills, — relating to State Charitable and Reformatory Institutions	62 80	
812 copies Report, — Committee on Public Charities, in regard to Tramps	56 32	
800 copies Report, — County Estimates	53 58	
<i>Amounts carried forward</i>	\$6,417 71	\$224,842 34

## STATEMENT XV.

Legislative Expenses.

DETAILS 73 AND 74.

HOUSE PRINTING AND BINDING — *Concluded.*

<i>Amounts brought forward</i>	\$6,417 71	\$224,842 34
800 copies Bill, — State Tax	50 40	
20 copies, — Proof Militia Law	45 13	
800 copies Bill, — to revise Charter of Fall River	37 10	
800 copies Statement, — List of Libraries, etc.	35 67	
800 copies Report, — Committee on Investigation of Bridgewater Workhouse	25 50	
800 copies Report, — Estimates of Departments	23 66	
800 copies Report, — Gas Inspector	22 04	
500 copies, — Journal of the House	1,111 50	
Various other smaller Documents	3,186 33	
Extra (night-work) during Session	1,877 80	
6,240 Note Headings	79 25	
Newspapers for the House	60 12	
Binding	25 00	
Packing and expressing Journals	20 00	
Pathfinder	2 50	
Advertising	2 25	
600 Indexes to House Documents	51 79	
Binding Documents	40 00	
Sundry Circulars	19 96	
	—	13,133 71

## DETAILS No. 73.

## HOUSE BLANKS AND CIRCULARS.

[Res. 1856, Chap. 74; Acts 1878, Chap. 46.]

Orders of the Day	\$1,144 58	
Yea and Nay Lists	137 30	
1,680 Blank Reports	34 87	
1,440 Blank Acts and Resolves	24 71	
Blank Orders, Petitions, etc.	74 49	
1,000 Lists of Committees	50 19	
		1,466 14

## DETAILS No. 74.

## STATIONERY FOR SENATE ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1878, Chap. 46.]

Paper	\$217 92	
Envelopes	72 80	
Pens and Holders	43 50	
<i>Amounts carried forward</i>	\$334 22	\$239,442 19

## STATEMENT XV.

## Legislative Expenses.

DETAILS 75.

STATIONERY FOR SENATE — *Concluded.*

<i>Amounts brought forward . . . . .</i>	\$334 22	\$239,442 19
Pencils . . . . .	28 85	
6½ dozen Knives . . . . .	131 17	
Committee and Blank Books . . . . .	42 75	
Postage . . . . .	41 26	
Shears and Erasers . . . . .	25 50	
Stationery for President's Room . . . . .	29 50	
Folders . . . . .	29 00	
Inkstands . . . . .	40 50	
Ink, Mucilage, etc. . . . .	25 03	
Wrapping-Paper and Twine . . . . .	26 88	
Blotters . . . . .	20 38	
Directories . . . . .	21 00	
Shipman's Files . . . . .	16 30	
Document Cases and Binding . . . . .	15 88	
Rubber Bands . . . . .	17 72	
Rulers, Fasteners, etc. . . . .	8 65	
Memorandum-Books and Diaries . . . . .	10 55	
		865 14

## DETAILS No. 75.

## STATIONERY FOR HOUSE ORDERED BY CLERK.

[Res. 1856, Chap. 74; Acts 1878, Chap. 46.]

Paper . . . . .	\$604 35	
Envelopes . . . . .	170 94	
Pencils . . . . .	118 20	
Committee and Blank Books . . . . .	152 50	
Wrapping-Paper . . . . .	103 50	
Pens . . . . .	80 00	
Rubber Bands . . . . .	50 17	
Blotting-Paper . . . . .	44 50	
Mucilage . . . . .	39 19	
Twine and Tape . . . . .	37 00	
Stylographic Pens . . . . .	36 00	
Press Boards . . . . .	34 00	
Ink and Inkstands . . . . .	29 20	
Penholders . . . . .	19 50	
MacKimmion Pens . . . . .	19 00	
Diaries and Memorandum-Books . . . . .	22 50	
Paper Blocks . . . . .	18 43	
Erasers, Protectors, etc. . . . .	17 90	
Shears . . . . .	15 25	
Folders and Rulers . . . . .	11 13	
1½ dozen Penknives . . . . .	11 38	
Postage . . . . .	5 00	
		1,639 65
<i>Amount carried forward . . . . .</i>		\$241,946 98

## STATEMENT XV.

## Legislative Expenses.

DETAILS 76 AND 77.

## DETAILS No. 76.

## STATIONERY, PRINTING, ETC., ORDERED BY SERGEANT-AT-ARMS.

[Res. 1856, Chap. 74; Acts 1878, Chaps. 46 and 283.]

<i>Amount brought forward . . . . .</i>		\$241,946 98
Printing . . . . .	\$418 95	
Binding and Lettering Documents . . . . .	196 25	
Paper and Envelopes . . . . .	121 85	
36 vols. Supplement to Statutes . . . . .	99 00	
Postage . . . . .	63 00	
Massachusetts Reports . . . . .	38 75	
Newspapers . . . . .	33 07	
Directories . . . . .	30 00	
Blank Books . . . . .	23 00	
Pathfinder and N. E. Dial . . . . .	17 20	
Pens and Penholders . . . . .	16 85	
Pencils . . . . .	15 40	
Ink . . . . .	12 75	
Mucilage . . . . .	11 75	
Shears, Erasers, etc. . . . .	9 47	
Inkstands . . . . .	7 00	
Blotters . . . . .	4 50	
Almanacs and Diary . . . . .	4 00	
Rubber Bands . . . . .	2 50	
Miscellaneous . . . . .	1 53	
Diagram for Speaker's Desk . . . . .	15 00	
		1,141 82

## DETAILS No. 77.

## CONTINGENT EXPENSES OF THE LEGISLATURE.

[Gen. Stat., Chap. 14; Acts 1878, Chap. 46.]

Washing and Cleaning State House during the year . . . . .	\$1,137 03	
Amasa H. Tolman, Services . . . . .	912 50	
Care of Grounds, clearing Snow, etc. . . . .	538 57	
Fee for State House . . . . .	330 75	
Washing Towels, Sheets, etc. . . . .	261 00	
Water-rates, — City of Boston . . . . .	338 85	
James F. Givens, Services . . . . .	168 00	
Star Paper . . . . .	97 00	
Watering Streets around State House . . . . .	125 00	
Crank Towels . . . . .	70 56	
Lawn Fountains and Hose . . . . .	60 00	
Musio, — Election Sermon . . . . .	60 00	
Badges for Doorkeepers, etc. . . . .	86 00	
<i>Amounts carried forward . . . . .</i>	\$4,186 26	\$243,088 80

## STATEMENT XV.

## Legislative Expenses.

DETAILS 78.

CONTINGENT EXPENSES — *Concluded.*

<i>Amounts brought forward .</i>	\$4,186 26	\$243,088 80
District Telegraph Co., — Rent	27 50	
Matches	28 00	
Brushes, Dusters, etc.	26 64	
Alcohol, Sponges, etc.	28 25	
Water-Coolers, Cuspadores, etc.	34 36	
Blacking	24 10	
Soap, Toilet .	15 08	
Soft-Soap	25 25	
Carriage-Hire and Travel	27 06	
Ivory Gavel and Repairs	14 50	
Draping Chair in Senate	5 00	
N. E. Dial	6 60	
Rope Mats	4 20	
Sand	4 55	
Massachusetts Register	3 00	
Pathfinder	2 50	
		4,461 85

## DETAILS No. 78.

## EXPENSES OF LEGISLATIVE COMMITTEES.

[Acts 1869, Chap. 309; 1875, Chap. 186; 1878, Chap. 3.]

Committee on Finance, —		
William W. Warren, Professional Services	\$500 00	
Clerical Services	300 00	
Hotel and Travelling Expenses	100 50	
Advertising	6 50	
		\$907 00
Committee on Claims, —		
Reporting Evidence in Mayo and Baker Claim	\$757 21	
Hotel Expenses	40 00	
		797 21
House of Representative Visit to the Hoosac Tunnel, —		
Hotel Expenses		587 70
Committee on Prisons, —		
Hotel and Travelling Expenses	\$474 41	
Telegrams	60	
		475 01
Committee on Military Affairs, —		
Visit to Soldiers' Home in Maine	\$178 63	
Hotel and Travelling Expenses	48 00	
Advertising	9 45	
		236 08
<i>Amounts brought forward .</i>	\$3,003 00	\$247,550 65

## STATEMENT XV.

## Legislative Expenses.

DETAILS 78.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward .</i>	\$3,003 00	\$247,550 65
Committee on Entertainment of New York Legislative Visitors, —		
Hotel Bill at Revere House	\$337 15	
Hacks	117 00	
		454 15
Committee on Hoosac Tunnel, —		
Hotel and Travelling Expenses	\$164 35	
Advertising	53 15	
		217 50
Committee on Public Charities, —		
Hotel and Travelling Expenses	\$146 50	
Advertising	53 27	
		199 77
Senate Committee on Financial Precedents (Special), —		
H. F. Hosmer, Services	\$25 00	
E. A. McLaughlin, Services	25 00	
George G. Spear, jun., Services	25 00	
N. Brown, Services	25 00	
David Pulsifer, Services	25 00	
E. D. Cogswell, Services	25 00	
S. M. Barton, Services	25 00	
		175 00
Committee on Taxation, —		
Advertising	\$104 47	
Reporting Proceeds	30 00	
		134 47
Committee on Railroads, —		
Advertising		101 13
Committee on Harbors, —		
Entertainment	\$40 00	
Advertising	50 52	
Hack-Hire	4 50	
		95 02
Committee on Agriculture, —		
Advertising	\$44 20	
Hotel and Travelling Expenses	38 50	
		82 70
Committee on Labor, —		
Advertising	\$68 18	
Hotel Expenses	12 00	
		80 18
<i>Amounts carried forward .</i>	\$4,542 92	\$247,550 65



## STATEMENT XV.

## Legislative Expenses.

DETAILS 78

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward.</i>	\$4,542 92	\$247,550 65
Committee on Federal Relations, —		
Hotel and Travelling Expenses . . . . .	\$35 00	
Advertising . . . . .	28 28	
	63 28	
Committee on Judiciary, —		
Advertising . . . . .	62 57	
Committee on Education, —		
Advertising . . . . .	54 04	
Committee on Fisheries, —		
Advertising . . . . .	\$37 61	
Hotel Expenses . . . . .	5 00	
	42 61	
Committee Water Supply and Drainage, —		
Advertising . . . . .	44 51	
Committee on Insurance, —		
Advertising . . . . .	36 13	
Committee on Mercantile Affairs, —		
Advertising . . . . .	34 50	
Committee on Woman Suffrage, —		
Advertising . . . . .	31 63	
Committee on Constitut'l Amendments, —		
Advertising . . . . .	28 69	
Committee on Probate and Chancery, —		
Advertising . . . . .	19 42	
Committee on Manufactures, —		
Advertising . . . . .	19 30	
Committee on Liquor Law, —		
Advertising . . . . .	14 90	
Committee on Roads and Bridges, —		
Advertising . . . . .	13 50	
Committee on County Estimates, —		
Advertising . . . . .	10 00	
Committee on Banks and Banking, —		
Advertising . . . . .	9 50	
<i>Amounts carried forward.</i>	\$5,029 50	\$247,550 65

## STATEMENT XV.

## Legislative Expenses.

DETAILS 79.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

<i>Amounts brought forward.</i>	\$5,029 50	\$247,550 65
Committee on Towns, —		
Advertising . . . . .	2 75	
Committee on Parishes and Religious Societies, —		
Advertising . . . . .	5 75	
Committee on Public Lands, —		
Hack-Hire . . . . .	5 00	
Committee on Printing (Special), —		
Advertising . . . . .	10 50	
Committee on Bridgewater W'khouse, '77, —		
Advertising . . . . .	5 63	
Postage and Telegrams . . . . .	63 35	
		5,122 48
<b>DETAILS No. 79.</b>		
<b>WITNESS FEES BEFORE COMMITTEES.</b>		
[Gen. Stat., Chap. 15; Acts 1877, Chap. 3.]		
Witnesses before Committees on Claims . . . . .	\$46 00	
Elections . . . . .	4 75	
		50 75
Total Legislative Expenses, 1878 . . . . .		\$252,723 88

## APPENDIX.

The following analyses exhibit the details of expenses paid in 1878 on account of 1877 and previous years, which were not rendered in season to appear in the last Annual Report of this Department.

LEGISLATIVE DEPARTMENT.		
STATIONERY FOR SENATE ORDERED BY CLERK.		
Paper . . . . .	\$42 75	
Pens and Holders . . . . .	20 25	
Inkstands . . . . .	25 50	
Blotters . . . . .	17 50	
Envelopes . . . . .	10 50	
Ink . . . . .	10 00	
Postage . . . . .	10 00	
Document Boards . . . . .	8 00	
Chamois-Skins . . . . .	5 25	
Blank and Memorandum Books, etc. . . . .	4 23	
Portfolio . . . . .	2 75	
Bands, Mucilage, etc. . . . .	2 20	
		\$158 93
STATIONERY, PRINTING, ETC., ORDERED BY SERGEANT-AT-ARMS.		
Printing 600 Copies Roll of Government . . . . .		43 85
CONTINGENT EXPENSES OF THE LEGISLATURE.		
Washing and Cleaning State House . . . . .	\$247 52	
Document Sticks . . . . .	181 05	
Woodenware . . . . .	158 75	
Washing Walls in Doric Hall . . . . .	84 44	
Water-Rates . . . . .	76 48	
Ice . . . . .	66 45	
Sundry Parties' Services . . . . .	21 00	
W. C. Paper . . . . .	22 50	
Washing Towels . . . . .	11 56	
Combs, Brushes, and Chamois . . . . .	9 75	
Cleaning Carpets . . . . .	7 83	
Clearing Snow . . . . .	6 38	
		893 71
Amount carried forward . . . . .		\$1,096 49

Amount brought forward . . . . .		\$1,096 49
EXPENSES OF LEGISLATIVE COMMITTEES.		
Joint Special Committee on the New-York and New-England Railroad.		
F. M. Stone, — Services 21 Days . . . . .	\$105 00 3 75	
Expenses . . . . .		\$108 75
Tilly Haynes, — Services 21 Days . . . . .	\$105 00 31 75	
Hotel Bills and other Expenses . . . . .		136 75
F. W. Bird, — Services 26 Days . . . . .	\$130 00 24 45	
Expenses . . . . .		154 45
Levi C. Wade, Services 22 Days . . . . .		110 00
E. F. Stone, — Services 21 Days . . . . .	\$105 00 63 00	
Hotel and Travelling Expenses . . . . .		168 00
J. Mulligan, Services and Expenses as Expert, . . . . .		54 25
J. H. Goodspeed, Expenses . . . . .		8 50
Printing Advance Copies Report . . . . .		17 42
Hotel and Travelling expenses of Committee while inspecting the Road . . . . .		544 65
		1,302 77
FEES OF WITNESS BEFORE COMMITTEES.		
Witnesses before Committee on Public Charities . . . . .		40 50
		\$2,439 76
EXECUTIVE DEPARTMENT.		
EXECUTIVE CONTINGENT.		
Carriage-Hire . . . . .	\$72 50	
Incidentals . . . . .	7 00	
		\$79 50
COUNCIL CONTINGENT.		
Expenses Council on Trip to State Institutions, —		
Board and Carriages . . . . .	\$220 75	
Carriages . . . . .	119 00	
		339 75
INDEXING EXECUTIVE CORRESPONDENCE.		
Jos. F. Morton, Services . . . . .		100 00
		\$519 25

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