## REPORT

Of tiIE

## AUDITOR OF ACCOUNTS

of the<br>Commonwealth of fllassachustts,

YEAR ENDING DECEMBER 31, 1879.

BOSTON:
 117 Franklin Street.

# Commonwealit) of $\mathfrak{A l a s s a c l}$ )usetts. 

Auditor's Departhent, Boston, Jan. 15, 1880. Hon. Orarres J. Noyes, Speaker of the House of Representatives.
S $\mathbb{R}$, - I have the honor to present herewith the Thirtyfirst Annual Report of this department; it being for the year ending Dec. 31, 1879.

Very respectfully,
CHARLES R. LADD,
Auditor.

## PREFACE.

The statutes prescribing the matter and form of the $A_{11}$. ditor's Report require the following exhibit : -
first. - A summary statement of receipts and paymen for the preceding year; also a detailed and particular sta tement of receipts and expenditures belonging to each year, the statement of expenditures showing in separate classific tions 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 con. structed 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 funcled 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 expencliture, 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 inclucled under any inclefinite head, if composed of separate items.

Fourth. - A particular statement of the transactions of the funds belonging to or held in trust by the Commonwenlith, 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.

## $\mathfrak{C o m m o n m e a l t h ~ o f ~} \mathfrak{f t a s s a c l}$ )usets.

Auditor's Delfatment, Boston, Jan. 15, 1880.

## To the Honorable Senate and House of Representatives.

The following pages contain the Thirty-First Annual Report of this department, the same being for the year ending Dec. 31, 1879.
The form and matter of the Auditor's Report are preseribed by statute, and it has been the practice for several years to reprint, in connection therewith, such portions of the law as would give a fall understanding of its requirements in relation to the subject.
For the convenience of those who are not familiar with these requirements, the more important provisions of chapter 178 of the Acts of 1867 are summarized in the Preface on a previous page.
A full and comprehensive history of the public debt and of the several sinking funds established for its liquidation, and a careful review of various other matters intimately connected with the finances of the Commonwealth, will be found in the last Report of my immediate predecessor in office, Hon. Julius L. Clarke.
Any suggestions that might be made here would be but a repetition of his elaborate discussion of the same topics. It is, therefore, deemed sufficient to refer all inquirers concerning them to the Auditor's Report for the year 1878.

Regeipts and Expenditures.
The aggregate of the receipts - including the cash on hand - and of the payments during the year is as fol-lows:-

Cash on hand Jan. 1, 1879
Receipts during the year :-
On account of revenue . . . . $\$ 4,681,49908$
On account of funds
3,247,977 65

Total
Payments during the year : -
From revenue . . . . . . $\$ 5,725,88980$
From funds
3,081,160 46 8,807,0 ั๐ 20
Total cash on hand Jan. 1, 1880

## Recapitulation.

To show the aggregate of the transactions on account of the revenue, and of the funds separately, the following classification is made:-
Revenue cash on hand Jan. 1, 1879.

$$
\begin{array}{r}
\$ 1,294,51779 \\
4,681,42908 \\
\hline \$ 5,975,94687 \\
5,725,88980
\end{array}
$$

Revenue receipts during the year

## Total

his account
Revenue cash on hand Jan 1, 1880 .
$\$ 250,057$ or
Funds:-
Fund cash on hand Jan. 1, 1879
$\$ 916,85887$
Fund receipts during the jear . 3,247,977 65

Total . . . . . . $\$ 4,16 \pm, 83652$
Payments on this account $3,081,16046$ $1,083,67608$
Fund cash on hand Jan. 1, 1880
Total revenue and fund cash on hand, as iu first $\$ 1,333,73818$ statement above

## Distribution of Cash Balance.

The cash in the treasury at the close of the year, as shown in the foregoing summary, belongs to the following accounts and funds:-

| Troy and Greenfield Railroad Sinking Fund | \$86,055 79 |
| :---: | :---: |
| Troy and Greenfield Railroad Fund | 93,697 20 |
| Bounty Loan Sinking Fund | 173,312 81 |
| Boston, Hartford, and Erie Railroad Sinking Fund | 93,451 31 |
| Back Bay Lands Fund | 1,455 00 |
| Coast Defence Loan Sinking Fund | 57,292 21 |
| War Loan Sinking Fund. | 4,21800 |
| Prison and Hospital Loan Sinking Fund | 57,469 37 |
| Commissioners Public Lands Fund | 88,882 |



The analyses of the foregoing aggregates will be found in statements Nos. II. and III. ; and in the detailed statements, No. VI., for payments from ordinary revenue ; No. XII., for receipts on the same account; and No. XIV., for transactions ${ }^{\mathrm{n}} \mathrm{acc}$ annt of the various funds.

Estimates for 1880.
The estimates of revenue and expenditures for the current year are based upon existing laws, and are as fullows: -

## Estimated Expenditures.



Agricultural department, -

| Secretary's bureau . | . | . | . | . |
| :--- | :--- | :--- | :--- | :--- |
| Members' travel | . | $\$ 3,800$ |  |  |
| Mgricultural societies | . | . | . | . |

Charitable, -
Board of Health, Lunacy, and Charity, Superintendent of out-door poor Superintendent of in-door poor - $\quad \$ 15,000$
. $\quad 22,000$ Inspector . .
Secretary, Health departm
Expenses of the Board
Temporary support of State poor
Trumsportation of State paupers
Support of State paupers
Burial of State paupers .
Support of insane in hospitals
22,000
8,000
8,300
1,200


Reformatory and Correctional, -
State Prison
Reformatory Prison for $\dot{W}$ omen
State Workhouse, Bridgewater
State Reform School for Boys
Industrial School for Girls
Arrest of fugitives .
discharged.
Agent for aiding discharged convicts
Discharged female prisoners
Commissioners on l'risons
District police
125,000 00
88,250 00
46,000 00
52,00000
17,500 00
3,00000
4,000 00
1,500 00
2,475 00

State House expenditures
14,750 00
10,000 00
Pemberton-square building
Printing, other than legislative
101,600 00
State-aid expenses, per $\Lambda$ cts of 1877 , ch. 192, and Acts of 1879, ch. 301
Relicf of inrligent soldiers and sailors, Acts of 1878, ch
282 , and of 1870 , ch. 252
1880.]

PUBLIC DOCUMENT - No. 6.

Commissiouers on State Aid
$\$ 3,00000$
Torest, including January payment of 1881
1,750,000 00 Premium on exchange

5,500 00
Enpaid warrants in the treasury . . . . . 13,40000
Unexpended appropriations . . . . . . 140,00000
Comporation taxes, cities and towns, about . . . 14,000 00
Corpor stock taxes, cities and towns, about . . . 0,00000
Bank stock taxes, cities and towns, about . . . . . . . . . . . . . 00000
Deficiencies, about
Income of Troy and Greenfield R.R. and Hoosac Tunnel, 80,00000 Sliscellaneous.
Military department, -


## Revenue.

The estimated revenue to meet expenditures is:-

| Balance State tax, 1879 | \$20 00 |
| :---: | :---: |
| Corporation taxes, net proceeds | 230,000 00 |
| Bank stock tax, net proceeds . | 190,000 00 |
| Savings bank tax . | 1,525,000 00 |
| Insurance taxes and licenses, including Mass. Hospital Life Insurance Co. | 250,000 00 |
| Eawkers and peddlers | 14,000 00 |
| State Prison income | 95,000 00 |
| Almshouse, Woman's Prison and Reform School income . | 13,000 00 |
| Secretary's fees and commissions | 14,000 00 |
| Cities and towns, for support of paupers . | 25,(000 00 |
| Railroad Commissioners | 17,500 00 |
| Fees from courts of insolveucy | 11,000 00 |
| Liquor licenses | 135,000 00 |
| Confiscated liquors | 1,200 00 |
| Miscellaneous,-including $\$ 12,000$, Troy and Greenfield R.R. and Hoosac Tunnel rents | 30,000 00 |
| Troy and Greenfield R.R. and Hoosac Tunnel income | 150,000 00 |
| Add revenue cash in the treasury | $\begin{array}{r} \$ 2,700,72000 \\ 250,05707 \end{array}$ |
|  | \$2,950,777 07 |
| Estimated expenses as above . . . $\$ 4,113,87700$ |  |
| Estimated revenue . . . . . 2,950,777 07 |  |
| Deficit, . . . . . . \$1,103,099 93 |  |
| 2 |  |

This deficit is not the result of extravagance. As will $b$ shown in its proper place, the expenses of 1879 were le than those of the previous year. But the last legislatore, is its very laudable desire to lighten the burdens of taxation reduced the revenue $\$ 500,000$ without a corresponding reduc tion of expenditures. Hence the deficit which the present legislature must provide for.

Comparative Results.
The expenses of 1879 , compared with those of 1878 , $\mathrm{sh}_{0}$ ow the following results:-


It will thus be seen that the reduction in ordinary expenses in 1879 , as compared with the same in 1878 , $W_{\text {as }}$ $\$ 245,677.47$, while the increase in exceptional expenses was $\$ 156,519.58$. The exceptional expeuses of 1879 were increased by the following items among others:-
For relief to indigent soldiers and sailors, under chap. 282 of the Acts of 1878
\$157,6ธ๊ 46

On account of claim of Mayo \& Baker | On account of claim of Mayo \& Baker |
| :--- |
| On account of the claim of Clapp \& Ballou $\quad . \quad . \quad . \quad 37,41528$ | Allowance to Agricultural College 32,000 00

Total
8308,26942
But for these items (only the last of which properly bolongs to the expenses of that year) nearly $\$ 554,000$ would have been saved to the State by the legislation of 1879 and other causes, and by the rigid economy practised by all branches of the public service.

Troy and Greenfield Rafroad and Hoosac Tunnel.
By the legislation of 1879 (chap. 141) the financial transactions of the Troy and Greenfield Railroad and Hoosac Tunnel are made to appear on the books of the State Treasurer and of the Auditor. Under the operation of the above statute the following exhibit is made: -
Amount paid for interest, construction, running expenses, etc.
$\$ 834,77241$
Deduct amount received from rents, tolls, etc. . . 162,96146
Net payments in 1879 . . . . . . $\$ 071,810$ 95

Cost of the Tunnel.
The net cost of the tunnel paid by the Commonwealth The net cost ons
\$18,851,768 99
Add the ret payments in 1879, as above
(671,810 95
Total net cost to Jan. 1, 1880
\$19,ธ๊23,579 04

## State and Military Aid.

The amount reimbursed to cities and towns for the relief f soldiers, sailors, and their dependants, in 1879, is as follows:-


## Total

\$0525,688.22
This is the largest sum paid on this account since the year 1870.

The abuses and irregularities in the administration of the statute of 1878, cited above, led to its repeal in January of last year, and the passage of chap. 252 , Acts 1879 , as a substifute therefor.
This Act divides the expenditures made under its provisions between the Commonwealth and the cities and towns furnishing the assistance required, each bearing one-half the amount paid. A board of three commissioners, consisting of the Auditor, the Adjutant-General (both serving without compensation), and a third person, appointed by the Governor, was established by this Act, to supervise its administration, and that of all other State-aid laws.
Capt. Charles W. Hastings was appointed third commissioner, and his salary was fixed at $\$ 1,500$ per annum in accordance with the law. Chap. 301 of the Acts of 1879 is \& revision of chap. 192 of the Acts of 1877.
The work required of the commissioners has been extremely arduous and perplexing.
Capt. Hastings has been constantly employed since his appointment, and the other members of the Board almost daily during a considerable portion of the time, in considering appeals from the decisions of the municipal authorities, and various other matters relating to claims under the laws. The Board have received very great assistance from SurgeonGen. Dalc, who, having been detailed by the Governor for
that purpose, has examined a large number of applicanta under the several statutes relating to State aid and bountie His ability and long experience in his profession, his tender regard for the worthy soldier, and his skill in detecting in postors, have made his services quite valuable in the admin istration of these laws.
All payments under both statutes are required to be re ported monthly, so that any abuses can be corrected, and illegal or improper expenditures immediately stopped. The disbursements under these laws, down to the close of 187 y , show the following results substantially: -

From 261 cities and towns the returus of payments under chap. 301 have been
From 193 cities and towns, under chap. 259, they have been
$\$ 57,009$, one-half of which is to be reimbursed by the
State, say

- 29,000

Total for the year, since the laws went into operation $\frac{28,000}{\$ 186,784}$
Great care has been taken to administer these statutes in that spirit of liberality and patriotism which will not permit the brave and unfortunate volunteers to come to want on account of services reudered in the war of the Rebellion; and it is believed that no worthy soldier or sailor, or dependent relative, has been deprived of the measure of assistance intended by these laws. A saving of $\$ 75,000$ may reasonably be expected on account of this legislation.

The table exlibiting the amount of State aid claimed and reimbursed from the treasury of the Commonwealth is brought clown to the close of the year 1879.



## The Public Debt.

The funded debt is represented by $\$ 20,498,464$ in sterling, and $\$ 12,525,000$ in federal bonds, and is clisssified as follows: -
Railroad loans
War loans .
Public buildings, etc.
Total funded debt Jan. 1,1880 Which is the same as a year ago.
There are no temporary loans to provide for. No addition has been made to the debt during the jear, nor has it been reduced.
An instalment of $\$ 220,000$ will mature in May of the prosent year, and will be paid from its own sinking fund, which is sufficient for the purpose. The maturity of the remaining portions of the del,t is shown in the following table : -


It is apparent from the aloove, that, including the amount to he paid the present year, only $\$ 1,308,000$ of the funded debt can be retired before 1888.

This fact, and the further consideration quite as important in its bearing upon the industries of the State, that the in. terest, amounting to nearly $\$ 1,650,000$ (which exceeds the ordinary expenses of $1879, \$ 100,000$ ), is to be raised annually by taxation, may well be remembered when appeals are mado to the legislature to involve the Commonwealth in new enterprises, or to spend the people's money for purposes of doubtful expediency.

## Sinlcing Funds.

The several funds established to liquidate the public debt at matarits amount in the aggregate to
\$12,875,248 29
Amount Jan. 1, 1879
Increase during the year
. . $\therefore$. 11,008,310 74

Of this increase $\$ 359,151.02$ is from sales of Back Bay lands; the remainder has accrued from interest on investments.

The appended statement shows the present condition of the funds, and other property and resources, pledged thereto by existing laws : -
Troy and Greenfield Railroad Sinking Fund .
Bounty Loan Sinking Fund
Boston, Hartford, and Erie Railroad Sinking Fund Back Bay Lands Fund .
$\$ 3,982,19002$ Const Defence Ionu Sin $4,380,01685$
oast Defence Loau Sinking Fund
.

War Loan Sinking Fund
Prison and Hospital Loan Sinking Fund
Commissioners Public Lands
1,141,991 31 220,130 00 719,704 71 1,000,000 00 5055,531 87 255,683 53
$\$ 12,23 \overline{5}, 24828$ 640,00000

- \$12,875,248 29

> Add market value in exkess of cost
Total sinking funds
-
Estimated value of salable Back Bay lands
nsettled claims against the United States, estimated
Unsettled claim against the Boston and Albany Railroad Co.
Land in Boston Harbor, cost about

The statistical tables of the transactions of the year are artanged under the following numbered statements: -
I. - Resources and Liabilities.
II. - Receipts aud Payments on Account of Ordinary Revenue.
III. - Receipts and Payments on Account of Sundry Funds.
IV. - Revenue and Expenditures for 1878 and 1879.
V. - Revenue properly belonging to 1878 and 1879.
V. - Payments from the Revenue in 1879.

VIT. - Debts and Liabilities in Detail.
VIII- Resources in Detail.
IX. - Stocks of Railroad Corporations.
X. - Funds, the Income of which is specifically appropriated.
XI. Statement of Expenses properly belonging to the years 1878 and 1879, with Appropriations for 1879. (Particulars in detailed statements.)
XIL. - Revenue for 1879 given in Detail; summarily given in Statement No. V.
यIII. - Expenses for 1879 given in Detail; summarily given in Statement No. XI.
XTIV. - Statement of the Funds; how invested, etc.; including Details of the Transactions thereof during the year 1870.
Respectfully submitted.
CHARLES R. LADD, Auditor.

Total .

Statement II. - Receipts and Payments
IRECEIPTS ON ACCOUNT OF REVENUE.

| Detail. | Cark on hand Jan. 1, 1879 |  | \$1,294,517 79 |
| :---: | :---: | :---: | :---: |
|  | State Tray 1578. | 33,440 0 | (1,201617 is |
| 1 |  | $\begin{array}{r}499,980 \\ 13,910 \\ \hline 0 \\ \hline 10\end{array}$ |  |
| 2 | Corporation Tax 1879 | 1,003,577 82 |  |
| 3 | Savinge Bank Tax | 1,509, 85149 |  |
| 4 | National Bamk Tux 1878. | 2,054 03 |  |
| 4 | National lank Tax 1879 | 823,230 02 |  |
|  | Tax on Mask. Ilospital 1 , | 103,2727 50 |  |
| - | Amman Insurance Tax . | 113,233 96 |  |
| 8 | dife linarance co.s. ${ }^{\text {ax }}$ | 14,99180 |  |
| 9 | Coal and Mining Co.'s Tax | 4,5:17 02 |  |
|  | Gan Tight Company's ''ax | 2,035 76 |  |
| 11 | (co-uperative andl Loan liund Aspociation Tax | 33540 |  |
| 12 | Liailroud Reports | 1,040 00 |  |
| 13 | Railiraad Commisaioners | 17,292 49 |  |
| 14 | Interest Troy and (rreenficld Railroad Lo | 12,000 00 |  |
| 15 | Income Troy and Greentield lialloud and Hoosac Tunnel | 145,704 32 |  |
| 10 | Iuterest on State Tax - |  |  |
| 17 | Interest on I) eposits | 28,024 33 |  |
| 19 | Secretary's Fees | 785 818 818 39 |  |
|  | Fees for Commissions | 0,400 00 |  |
| 21 | P'edillers' Dieenses. | 13,995 (x) |  |
| $\stackrel{22}{21}$ | 7 leense 'Tranifers . | 8750 |  |
|  | Corporation Fees | 7,0:4 75 |  |
| 24 | Reginters of Voters. | 420 |  |
| 25 | Commerciul Fertilizers | 1,205 00 |  |
|  | Sile of Waste laper | ${ }^{6} 24$ |  |
|  | Sale of Valuntion Buoks |  |  |
| $\stackrel{28}{19}$ | Sule of Prublie Documents | 50849 |  |
| ? 31 | Sale of l'rovincial Laws. | 1500 |  |
| 30 | Sale of Spectal Latws | 3200 |  |
| 31 | Luquor Licenses | 130,201 81 |  |
| 32 | Contiscated LIquors | 1,289 88 |  |
| 8 | State Jotective Force | 83025 |  |
| 3 | 1lien Estates of State Charitles: | 10,0109 10 |  |
|  | lioard of ITealth, Lunacy, nnd Charity. | 0,780 40 |  |
| 37 | Temporary Snpport of 1'mupers . | 15096 |  |
| 38 | Incoine 'Tewkstury Almahouse | 84860 |  |
| 39 | Income Prison for Women | 6,085 80 |  |
| 41 | Income Blonson 1rrimary School | 00301 |  |
|  | Income Bridgewat er Workhouse : | 852 81,651 07 |  |
| 43 | Income State Prison, Old | -3,470 70 |  |
| 44 | Intome Reform School for Roys | 7,420 02 |  |
| 45 | Tneome Industrial sehool for Girls | 1,304 10 |  |
| 46 | Fees from Clerk of the Supreme Judjeial Court . | 51300 |  |
| 48 | Fees from Courts of Insolvency | 11,720 88 |  |
|  | Fees from Reporter of Decisions |  |  |
|  | Rent of Great Ponds | 1500 |  |
| 51 | Ciovernor's salary | $911{ }_{20}$ |  |
| 52 | Liteut. Governor and Courell. | 16130 |  |
| 53 | Eenate statonery | ${ }_{6}^{603}$ |  |
| ${ }_{55} 5$ | 1 1remium on Coin | 384 |  |
|  | Premium on Exehange | 34366 |  |
|  |  | 1845 |  |
|  | Mcedical Examinntions nnd Inquests | 1750 |  |
| 59 | Militia Bounty . | 1872 |  |
| 60 | Ailitia Transportation | 024 |  |
| 01 | Mililtary Aecounts | 1000 |  |
|  | Emryeon ('̇en cral's Expenses . | 200 |  |
| 63 | Iarhor Commisaloners | 1017 |  |
| 0.5 | Repairs, Improvements, nnd Fnrniture | 350 | 1 |
| 00 | Asylum for the Deaf und Dumb Fale of N. Y. und N. E. Ruilroud Stock | 2000 |  |
| 67 | jouring lirothers \& Co. . . . | $\left.\begin{array}{r} 43,056 \\ 553 \\ 52 \\ 50 \end{array} \right\rvert\,$ |  |
|  |  |  | \$4,881,429 08 |
|  | Total |  | \$5,975,948 87 |

Tha Payments from (rdinary lievenue were as foliows (for
detalls, see STATEMENT No. VI.) :-
xecutive Department
Secretarys's le martinent
trabirer's moprtment
arporations, Commisionener of
ittorney- - ieneralis Jop partment
nditor $\&$ lep partment
Honse No. $3: 3$ remberton Square
Slatererinting
Judicarry Mank iomminsioners
nsuranece Coumbitisione
Harbor Conimissionners.
Rnilromil Commisslouers
Commissiourers on Lirisons
inspector of Tignors
nspectur of Gath-meters
Burcul of Eathor Statistica
State Boirld of Heaitly
tand Comumssimers
Agricultural Department
Charitahle lop lintments
Bilitary lepartment
altures resulting from the irar
Reformatury and
Corparyetlon 'raves
National Bank Taxe
Bremium on Exchange
Interest
Indexings state Arechives
mproveneuts Iu Thoston Harbor.

int
Advisory 1Boarrt of ivomen
Troy and Greenfield Railroad and Hoosac Thunnel
Annnalunsin:ance Tax in makhpee
Teetric Wei irhts and Mceasures
Yedical Dxanninations and Inquests
Woights, Measures, ctc.
Green Harbor Marsh in Marsifficid
Dante Prisons Luoun
Tovenue cash, Jan. 1, 1880
-


Statement IV. - Refenue, Exipendituies, Etc., foir 187.8 And $180^{\circ}$
STATEMENT No. IV.
REVENUE, EXPENDITURES AND PAYMENTS, 1878-9. Summary Statennent, including 4 mounts Unpaid as well as Paid, accruing 1 belonging to the yectrs 1878 and 1879 as nearly as can be ascertained.


Statharent V. - Revenof helonging to 1575 anid 1879. REFENUE, EXPENDITURES AND PAYMENTS - Concluded.


STATEMENT No. $\nabla$.
REVENUE PROPERLY BELONGING TO 1878 AND 1879. Particulars of 1879 in Detailed Statement No. XII.

| 1 | State Tax | $\begin{gathered} 1878 . \\ \$ 1,000,00000 \end{gathered}$ | $\begin{aligned} & 1879 \text {. } \\ & \$ 500,00000 \end{aligned}$ |
| :---: | :---: | :---: | :---: |
| $\frac{1}{2}$ | Corporation Tax | 935,092 15 | 1,003,577 82 |
| 8 | Savings Bank Tax | 1,652,401 81 | 1,509,851 49 |
|  | National Bank Tax | 866,305 40 | 822,230 02 |
| 5 | Tax on Misssachusetts Hospital Life Insurance Conipany | 107,034 92 | 103,727 50 |
| 6 | Annual Insurance Trax | 121,704 96 | 113,733 99 |
|  | Life Insurance Company's Tax | 16,043 40 | 14,991 S6 |
| 8 | Insurance Licenses | 15,034 95 | 19,138 2.2 |
| 9 | Coal and Mining Compauy's Tax | 2,046 45 | 4,59702 |
|  | Gas Light Company's 'Tax | 3,285 48 | 2,637 75 |
| 11 | Co-operative Loan and Fund Association Tax | 18414 | 35540 |
| 12 | Railroad Reports | 1,360 00 | 1,940 00 |
|  | Railroad Commissioners . ${ }^{\circ}$ | 21,317 44 | 17,292 49 |
| 14 | Interest Troy and Greenfield Railroad Loan | 12,093 64 | 12,000 00 |
| 16 | Income Troy and Greenfield Railroad and Hoosac Tunnel | 121,452 22 | 145,764 32 |
|  | Interest on State Tax | 503 | 329 |
|  | Interest on Deposits . | 45,665 97 | 28,624 33 |
| $\begin{aligned} & 18 \\ & 10 \end{aligned}$ | Interest on Sundry Taxes | 28896 | 78569 |
| $19$ | Secretary's Fees . | 81730 | 81835 |
| $20$ | Fees for Comınissions | 5,820 00 | 6,490 00 |
|  | Amounts carried furward | T34,932,844 28 | \$4,308,559 54 |

STATEMENT No. XIII.
Legislature. - Regular Session.
DETAILS No. 68.
SENATE PAY-ROLL.
[ 1 cts 1879, Chaps. 0, $7,78,216$, and 300.$]$



## DETAILS No. 68.

HOUSE OF REPRESENTATIVES PAY-ROLL.
[Res. 1870, Chap. 2; Acte 1879, Olanps. 6, 7, 78, 210, 290, and 306.]



HOUSE PAY-ROLL - Continued.


HOUSE PAY-ROLL - Continued.

HOUSE PAY-ROLL-Continued.

| distaicta | atenoerr. | nestuence. | sillenge. | Comjensituon. | Tonts. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Brought forward. |  | $360 \pm 00$ | 8i7,000 00 | \$77,664 00 | \$20,8+1 00 |
| $\underset{25 \text { th }}{2 \text { 2th Worcester }}$ | Calvin L. Hartshorn <br> J. Marcus Rice | Worcester W'orcester | $\begin{aligned} & 9 \\ & 9 \end{aligned} 00$ | $\begin{aligned} & 50000 \\ & 50000 \end{aligned}$ | $\begin{array}{ll} 50900 \\ 509 & 00 \end{array}$ |  |
| 1st Hampshire | William M. Gaylord Henry S. Sheldon | Northampton Southampton | 2300 2400 | 50000 500 | 52300 524 00 |  |
| ${ }_{3 d}^{2 d}{ }^{\text {d }}$ " | Royal M. Moutague. | Hadley. | ${ }_{24}^{24} 00$ | 50000 | 52+ 00 |  |
| ${ }_{4}^{3 \mathrm{~d} \text { th }}$. ${ }^{\text {a }}$ | ${ }_{\text {Alvin Barrns }}^{\text {Edward P. Croirell }}$ : | Goshen | ${ }_{25}^{25} 00$ | 50000 | 55500 |  |
| 5 th | Erederick Hosmer | Amare | ${ }_{10} 1000$ | $\begin{aligned} & 50000 \\ & 500 \\ & 00 \end{aligned}$ | 55N00 51600 |  |
| 1 1st Iampden | William J. Ricketts. | MTonson | 1800 | 50000 |  |  |
| $\begin{array}{ll} 2 \mathrm{~d} & 1 \\ 3 \mathrm{~d} & 1 \end{array}$ | Benjamia $F$. Burr | Ludlow | 1300 | 50000 | 51900 |  |
| 4th | William Pynchon : | Spring field | 2000 | 50000 | 52000 |  |
| 5 th | Jonnthan E. Shipman Chantes R. Ladd | Springifld | 2000 2000 | 550000 | 52000 |  |
| 6 6th | Eleazer S. Beebe | Longmeadow | 20 <br> 2100 <br> 100 | 500 500 00 | 520 52100 520 |  |
| $7{ }^{\text {7 }}$ dil | Elisha B. Magnard | Spri gfield | 2000 | 50000 | 52000 |  |
| ${ }_{\text {Sth }}^{\text {Sth }}$ | Thomns L. Keough | Holyoke | 2200 | 50000 | 52200 |  |
| 10th | Merritt Van Deusen | Weestield | 2200 | 50000 | 52200 |  |
| 11th |  | (entheld | 23 24 24 |  | 523 $62 \pm$ 000 |  |



HOUSE PAY-ROLL - Concluded.

| districts. | Members. | Residence. | sillenge. | Compensation. | Totals. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Brought foruard . |  | \$1,561 00 | \$100,500 00 | \$102,061 00 | \$20,841 00 |
| 8th Norfoll | Hiram Whiting Elijah B. Daniels | Bellingham Medway | 600 600 | $\begin{array}{ll} 500 & 00 \\ 500 & 00 \end{array}$ | 50600 50600 |  |
| 9th | Willianl S. Tilden | Medfield : | 600 | 50000 | 50400 |  |
| 1st Bristol | John Stanley | Attleborough | 700 | 50000 | 50700 |  |
| 2d " | William D. Witherell | Norton | 700 | 50000 | 50700 |  |
|  | Elmer Lincoln | Raynbam | 700 | 50000 | 50700 |  |
| 3d | Wohn W. Hart , ${ }^{\text {William Reed, jun. }}$ | Taunton | 700 700 | 500 500 00 | 50700 50700 |  |
|  | John D. Reed . | Taunton | 700 | 50000 | 50700 |  |
| 4th | Elbridge G. Morton, jun. | Fairharen. | 1200 | 50000 | 51200 |  |
| 5th | Rufus A. Soule ${ }^{\text {James M. }}$ | New Bedford | 1100 | 50000 500 | 51100 |  |
| 6th | Andrew Bullock | New Bedford | 1100 | 50000 | 51100 |  |
| 6 h | William Sanders | New Bedford | 1100 | 50000 | 51100 |  |
| [th | William. P. Nacomber | Westport | 1300 | 50000 | 51300 |  |
|  | Patrick M. MicGlynn | Fall River . | 1100 | 50000 | 51100 |  |
| 8th | John W. Cummings NIarcus Leonard | Fall Rirer <br> Fall River | 11 11 00 | $\begin{aligned} & 50000 \\ & 500 \\ & 500 \end{aligned}$ | $\begin{array}{ll} 51100 \\ 511 & 00 \end{array}$ |  |
| 9th | ${ }^{\text {Andrew }} \mathrm{J}$. Jennings ${ }^{\circ}$ | Fall River . | 1100 | 50000 | 51100 |  |
|  | Daniel Wilbur . | Somerset | 900 | 50000 | 50900 |  |
| th | James E. Eastabrooks | Swanzey | 1000 | 50000 | 51000 |  |
| 1st Plymouth | Arthur Lincoln | Hingham | 400 | 60000 | 50400 |  |



Nоте. - Compensation, $\$ 500$ each for session. Length of session, 120 days.

Statement XIIL. Lerislative Expenses.

## DETAILS No. 70.

CLERLS - Senate and House.
[Acts 1873, Chap. 3it ; 18i9, Clhaps. 0. 78, 188, and 216.]

| A mount brought forward |  |
| :---: | :---: |
| Stephen N. Gifford, Clerk of the Senate | \$2,166 66 |
| Hilton F. Hosmer, Assistant Clerk of the Senate | $80000$ |
| George A. Marden, Clerk of the House . | $2,16666$ |
| Edward A. McLaughlin, Assistant Clerk of the House | 80000 |

DETALES No. 71.
Chaplains - senate and House. [Acts 18T0, Clapse. 7, 78, and 304.]

Isaac $D$
Daniel W. Waldron
$\qquad$

DETAILS No. 72.
PREACHER OF ELECTION SERMON [Acts 1872, Cban. 7; 1879, Chaps. 7 and 78.]

Alexander McKenzie

DETAILS No. 73.
SERGEANT-AT-ARMS.
[Acts 1872, Chap. 7; 1870, Chaps. 6, 78, and 210.]
Oreb F. Mitchell, Salary .

## DETAILS No. 74

doorkeepers, MEșSENGERS, AND PaGES.
[Acts 1876, Cbap. 153; 1870, Chaps. 7, 78, 304, nnd 306.]]

| Stillman W. Edgell, Doorkeeper to the Senate, Joseph Sidwell, Assistant Doorkeeper to the | \$657 00 |  |
| :---: | :---: | :---: |
|  | 64700 |  |
| Almounts carried forward | \$1,304 00 | \$152,018 98 |

1880.]
Amounts brought forwarrl

T E. Armstrong. Messenger to the Senate J. A. N. Mirrsh, Messenger to the Senate TVilliam H. Jarvis, Messenger to the Senate IV. E. Whiting, Messenger to the Senate IV. En. Won IT. Law, Messenger to the Senate Emers N'ervell, Page to the Senate
John Nes W. Finan, Page to the Senate
Thomas J. Tucker, jun, Doorkeeper to the Honse
John E. Gilman, Assistant Doorkeeper to the House
Edwin AI. Alexander, Postmaster
Charles W. Philbrick, Messenger to the House, Thomas Plunkett, Messenger to the House Eara T. Pope, Messenger to the House John F. Killian, Messenger to the House Lewis A. Moody, Messenger to the House Josseph Heustis, Messenger to the House William H. Grares, Messenger to the House Pratrick J. Fee, Messenger to the Iouse
William G. McDonald, Messenger to the House, George C. Clapp, Messenger to the House James Mchorminck, Messenger to the House Fred Thaser, Messmiger to the Honse Jrmes A. william II. Hargrapes, l'age to the House D. Cogswell, Scrvices
T. J. Tucker, jun., Services
P. J. Hucker,

John E. Killian
$\$ 1,30400$
59700

| 507 |
| :--- |
|  |
| 100 |

59700
57200
59700
32800
31300
( 64700
64700
( 44700
59700
59700
59700
59700
59700
59700
597 A0
5.9700
57900
50

57200
57.200
57.200

53700
55
3.58
300
32800
28900
28900
1750
1750
50400
17040
1800
1800
$90 \quad 00$
$90 \quad 00$
14,61450

## DETAILS No. 75.

SENATE PRINTING AND BINDING. [Res. 1856, Chap. 74; Acts 1879, Cbaps. 29, 216, and 307.]

> 8,000 copies Address, - Governor Talbot 2,000 copies Report, - Board of Agriculture 800 copies Report, - Agricultural College 1,600 copies Report, - Manager Troy and Greentield Railroad and Hoosac Tunnel
> 1,600 copies Report, - Commissioners on Prisons
> 2,000 copies, - Election Sermon
> 800 copies Report, - Pardons issucd
> 800 copis's Report, - Opinion of Supreme Court on Money Bills .
> Amounts carried forward .

| $\begin{array}{r} \mathbf{8} 99647 \\ 1,0!9878 \\ 24904 \end{array}$ |  |
| :---: | :---: |
| 51774 |  |
| 20254 |  |
| 11113 |  |
| 3536 |  |
| 7290 |  |
| \$2,583 96 | \$107,234 48 |

SENATE PRINTING AND BINDING-Continued.

Amounts brought forward
800 copies Report, - Receiver of North Bridgewater Savings Bank
800 copies Report - Committee to examine Sccurities of State Treasurer
43,225 copies Bills, - Committee on Judiciary 29,995 copies Bills, - Committee on Retrenchment
4,800 copies Bills, - Committee on Strect Railways
9,850 copies Bills,- Committee on Military Affairs
8,800 copies Bills, - Committee on Prisons .
800. copies Opinion, - Justices Supreme Court ou Money Bills (Dec. 31,1878) 6,425 copies Bills, - Committee on Troy and Greenfield Railroad and IIoosac Tunnel
7,256 copies Bills,- Committeeon Railroads, 4,900 copies Bills, - Committee on Agriculture
6,400 copies Bills, - Committee on Probate and Chancery
4,800 copies 13ills, - Committee on Public Health
6,400 copies Bills, - Committee on Roads and Bridges
6,400 copies Bills, - Committee on Taxation
Detive Fore and Detective Force and Establishment of District Police
4,800 copies Bills, - Committee on Fisheries,
4,000 copies Bills, - Cominittee on Claims
4,000 copies Bills, - Committee on Treasury
3,200 copies Bills, - Committee on Educa-
1,000 copies Bills, - Committee on Agriculture, Education, and Military Affairs,
2,400 copies Bills, - Committee on Mercan-
2,400 copile Affairs
2,400 copies Bills, - Committee on Manufactures
2,400 copies Bills, - Committee on Parishes and Religious Societies
2,400 copies Bills, - Committee on Public Lands
Various other smaller Documents
Extran night-work during Sessiou 500 copies Orders of the Day .
$\$ 2,58396$

2261
2593
2593
41031
39150
32030
19719
17618
16790
8907
6897
6216
5552
5504
5504 61 30

Starement Xhli. Leqinlative bxpenses. Detalle 7 (;

SENATE PIRNTLNG AND BINDING-C'oncluclerl.


HOUSE HRINTING AND BIN゚DING - Concluded.

## Amounts brought forward .

18,600 copies, - Appropriation Bills 21,700 copies lills, - C ommittee on Finance
16,9(0) copies lsills, - Commitee on Railroads, 9,600 copies Bills, - Committee on Public
IIealth

8,800 copies Bills, - Committee on Probate and Chancery
5,600 copies IBills, - C'ommittee on Elections, (i,400 copies Bills, - Committee on Banks and Banking
6,400 colies Bills, - Committee on Insurance 7,200 copies Bills, - Committee on Fisheries 6,400 copies Bills, - Committee on Public Charities.
5,600 copies Bills, - Committee on Parishes and Religious Socipties
4,800 copies Jills, - Committee on Taxation, 4.800 copies Bills, - Committre on Towns 4,800 copies Bills, - Committee on Nilitary Affairs
4,000 copies Bills, - Intoxicating Liquors
3,200 copies Bills, - Committee on Harlors
3,200 eopies Bills, - Committee on Labor
Various other smaller Documents
Extra (night-work) during Sessiou
Orders of the Day.
Yea and Nay Lists.
Note and Letter Heads
Newspapers
Blank Reports
Blank Orders, Petitions, etc
Binding
2 reams Bills
00 Index to Documents
Binding Legislative Documents
00 copies llouse Jourua
Expressing Journals
 20125 166 12292 8280 $78 \quad 77$ 6216 6216 6192 5504
4816 4128 4128 $\begin{array}{ll}41 & 28 \\ 34 & 40\end{array}$ 275
27
27
59 2752
70353
708 70353
1,78808 1,084 96 11757
4900 4900
54
56 $\begin{array}{lll}54 & 56 \\ 45 & 33\end{array}$ $45 \quad 33$
$33 \quad 44$ $\begin{array}{ll}43 & 34 \\ 34 \\ 21 & 00\end{array}$ $\begin{array}{ll}21 & 00 \\ 14 & 43\end{array}$ 1443
$10(51$ 10671 4160 2
20
200

DETAILS No. 77.
STATIONERY FOR SENATE ORDERED BY CLERK [Rea. 1850, Chap 74; Acts 1879, Chap. 20.]
Paper
Euvelopes
Pens and Holders :
$7 \frac{1}{2}$ dozen Knives
Committee and Blank Books
Erasers and Folders
Blotters and Rubber Bands

0007

Statement Xifi. Le Lerislative Expenses. Detames 78 and 79.

## STATIONERY FOR SENATE-Concluderl.



DETAILS No. 78.
STATIONERY FOR HOUSE ORDERED BY CLERK. [Res. 1856, Chap. 74; Acts 1879, Chaps. 29 and 210.]


## DETAILS No. 78

STATIONERY, PRINTING, Etc., ORDERED BY SERGEANT-AT-ARMS.
[Res. 1856, Chap. i4; Acts 1879, Chaps. 29 and 216.]


Stathame XIII. Legishative Expensen.
S'ATIONERY, PIRINTING, ETc. - Comcluded.

| Amounts brought forwarel. | - . . | $\$ 71039$ | \$186,28\% 71 |
| :---: | :---: | :---: | :---: |
| Blank-Books . | $\cdots$. | 3437 |  |
| l'ens, l'encils, etc. | . '. . | 1915 |  |
| Manifold Letter-Writer . | . . . | 700 |  |
| Diaries . | . . . | 500 |  |
| Miscellaneous |  | (i) 50 |  |
|  |  |  | 79141 |

DETAILS No. 80.
CONTINGENT EXPENSES OF THE LEGISLATURE. [Gen. Stat., Ghap. 14; Actw 1STO, Ghap. 2n.]

Washing and Cleaning State House during the year
Auasa H. Tolman, Services
Care of Grounds, clearing Snow, etc.
ce for State House
Water-rates, - City of Boston
Washing Towels
Polishing IDesks, etc., Senate and IIouse
Carpenter Work and Stock
Document Siticks
Dusters and Brushes
Waterings Streets
Alcohol, Sponges, etc.
Repairs to Furniture and Carpets
Star Paper
Soap
Hardware
John Dimond, Services
Telephone, use of, and Repairs
Brooms, Combs, etc.
Disinfectants
Mas-Fittings ${ }^{\text {Misic }}$ South (Election Sermon) Masic at Ola District T'eleg Wire Netting
13. D. Coggswell, Services L. D. Joliuson, Services Red Tape
Incideintal Labor
Matçhes
Matches .
Map of Boston
Map of Boston
Diagram of House Coaline.

Amounts carried forward.

STATEMENT
XIII. Lexislative Expenser

Detailes 81.

| Amounts brouylit forward. |  |  |
| :---: | :---: | :---: |
| Painting | - |  |
| Nerrspapers | - . | . |
| Carriage Hire. | - | - |
| Baskets . | - . | - |
| Miscellaneous . | - $\cdot$ | - ${ }^{\text {- }}$ |



DETAILS No. 81.
EXPENSES OF LEGISLATIVE COMMIITTEES
[Acts 180w, Chap. 309; 1875. Clap. 186; 1879, Chisp. 7.]

| Goramittee on Finance, Clerical Services | -\$400 00 |  |
| :---: | :---: | :---: |
| Gommittee on Prisons, Hotel and Travelling Expenses | 38090 |  |
| Committee on Railroads, Advertising | 10827 |  |
| Committee on Retrenchment, Advertising. | 10721 |  |
| Committee on Public Health, Advertising | 10042 |  |
| Committee on Judiciary, Advertising | 9533 |  |
| Committee on Education, Advertising | S4 90 |  |
| Committee on Constitutional Amendments, Advertising | 7845 |  |
| Committer on Public Charities, Hotel and Travelling Expenses Advertising - $\quad \$ 6133$ |  |  |
| Committec on Fisheries, Advertising | 64 2S |  |
| Committee on Taxation, Advertising | 5248 |  |
| Coramittee on Parishes, Advertising | 4220 |  |
| Amounts carried forward. | \$1, 9198 | \$191,571 31 |


| Amounts brought forward | \$1,591 98 | \$191,871 31 |
| :---: | :---: | :---: |
| Committee on Military Affairs, - |  |  |
| Hotel and Travelling Expenses . \$34 50 |  |  |
| Advertising . . . . 735 |  |  |
| Committee on Towns, - |  |  |
| Advertising . . | 4120 |  |
| Committee on Probate and Chancery, Advertising | 3413 |  |
| Committee on Labor, - |  |  |
| Advertising . - . | 3263 |  |
| Committee on Street Railways, Advertising | 3130 |  |
| Committee on Liquor Law, - | 2663 |  |
| Committee on Banks and Banking, - |  |  |
| Advertising - | 2643 |  |
| Cominittee on Roads and Bridges, Advertising | 2312 |  |
| Committee on Federal Relations, Advertising | 1950 |  |
| Committee on Insurance, Advertising | 1763 |  |
| Committee on Mercantile Affairs, Advertising | 1712 |  |
| Committee on Agriculture, Advertising | 1632 |  |
| Committee on Public Línds, Advertising | 1500 |  |
| Committee on Troy and Greenfield Railroad and Hoosac Tunnel, Advertising | 1196 |  |
| Committee on County Estimates, Advertising | 624 |  |
| Committee on Library, Advertising | 550 |  |
| Amounts carried forward. | \$1,958 54 | \$191,871 |



## APPENDIX.

The following analyses exhibit the details of expenses paid in 1879 on account of 1878 and previous jears, which were not rendered in season to appear in the last Annual Report of this Department.

LEGISLATIVE DEPARTMENT.
Senate Printing and Binding. Printing Journal of the Senate

House Printing and Binding. 100 Yea and Nay Lists.

House Stationery.
4 gallons Ink
Expenses of Legislative Committees. Postage Expenses on account of Advertising for Committees.
Marden \& Rowell, Advertising for various Committees

Legislative Contingent. Cleaning Windows and Bookcases
Repairs, Improvements, and Furniture Repairs on Chairs, Senate Chamber


Carriage-Hire
uneil Contingent.
$\xrightarrow{(1)}$

SECRETARY'S DEPARTMENT.
Extia Clerks.
$\qquad$
Incidentals.
Postage Blanks and Circulars : . . $\quad \begin{array}{r}\text {. } \\ \hline 12177 \\ \hline 77\end{array}$ Pans, Pencils, etc.

TREASURER'S DEPARTMENT. Treasurer's Incidentals.
Priating Blanks, etc.
TAX COMMISSIONER'S DEPARTPrinting Blanks MENT.

AUDITOR'S DEPARTMENT. Extra Clerical Services.

## STATE PRINTING.

Public Docunents.

> 1,000 copies Library

1,000 copies Livrary 1,000 copies Prison Commissioners
1,500 copies Commissioners on Fisheries 1,500 copies Harbor Commissioners 100 copies Danvers IIospita]

## Term Reports

444 copies furnished Cities and 'Towns

JUDICIARY.
Supreme Judicial Court.
Contingent Expenses.
Benjamin F. Bailey, Officer James F. Goodwin, Ofticer James F. Goodwin, Of Henry Taylor, Officer
Prank B. Brown, Officer Prank B. Brown,
Printing Dockets .
Prating Do
Postage
$\$ 30 \quad 10$

22722
$\$ 25732$
1,554 00
$\begin{array}{r}\$ 9450 \\ 0450 \\ 04 \\ \hline 150\end{array}$
9450
9450
0450
$\begin{array}{r}9 \pm 50 \\ 9450 \\ \hline\end{array}$
9450
60
75
6075
0

Amount carried forward .

## Westrield Normal School

 Sundry Incidental ExpensesAid to Attendants in Normal Schools In Bridgewater Normal School

Framingham Normal School
Salem Nornal School
Westfield Normal School
Worcester Normal School
I N D E X.

Teacher Institutes. Sundry Incidental Expenses

County Teachers' Associations. Frankliu and Hampshire Counties

PUBLIC BUILDINGS.
Framingham Normal School. Carpenters' Work, Enlargement and Repairs,

Salem Normal School. Sewerage and Drainage


| Page |  | Page | uge |
| :---: | :---: | :---: | :---: |
| Cores Settlement and Mastardy . . 1 is | Dlschargrged F | 19 approprlated, 30 | Insurance Taxes . . . . 65, 86 |
| Cash Balanees . . . . . . B, 7 | Distrlet ctiornay | 20 | Insurance Licenses |
| Claplains, Senate and House . . . 04 | District At torney, | unt of | Inspector of Claritles . . . 101, 102 |
| Chanltable Expendltures . . . 140-103 | District Police | unc . . . 280 | Inspector of, Liquors, . . . . 129 |
| Clerk of District Attorney for Suffolk . 122 |  |  | Interest on Sundry Taxes |
| Cit rb to Register of Suftuik County . 120 |  | G. | Interest on Corporation Tax |
| Clerks to Revgister of liristol County . 120 | E. | 67, 08 | Interest 'Troy and (ireculield Railroad |
| Clerkn of seuate and Houre - . . 04 | Educational Expenses | 115 | Loan |
| Cond and dijing Companies, taxes. 06, oi | Secretary's Salary | Amintee . . . $\underbrace{117}$ | Interest on Yublle Jebt |
| Coust Jefence Loan . . . . . 32 | Agents' Salaries n | Alutes Council . . . 104, 105 | Interest on Iseposits . . . 31,71 |
| Const Jefence Loan Sinkiug Fund, | Altendonts |  | Interest Harbor Improvement Loan - 31 |
| 17, 35, 250, 251 | Altendants | etary . . . 10 s | Interest Bostou, Hartford, and Er |
| Commercial Fertlizers . . . 73, 134 | County Teo | Messengers . . . 105 | Loun |
| Commonwealth's Fluts Improvement | Incidentals | ¢2earch . . . . 241 | Interest on Danvers Lunatle Hospltal toan |
| Commisaloners on Suving Bunks 258,259 | Teuchers' Institutas |  | Interest Buck Buy Land Notes - 31 |
| Commsasioners on Savings Bunks - 123, 282 | Normal Schoois | н. 33 | Interest Back Bay Land Notes - . 271 |
|  | Normal Art School. | TaprovementiEoan | Intereist Bounty Loan . . . . 31 |
| Commlesionery on l'ublle Lands Fund, | Members' Travel | Fimpengation Fund . . 255, 256 | Interest on Mrassachusetts Volunteprs . 31 |
| 17, 35, 274 | Election Sermon | oners . . 81, 124, 125 | Interest War Loan |
| Commlssioner of Corporations . . 1 ll | Emplogment B | d Conımlesioners . 125, 126 | Interest on Coast Defence Loan |
| Commirsioners on I'ublic Lauds . . 120 | Engineer, Watchm | dedilers' Licensen . . 72 | Interest on Worcester Lunatic Ifospital |
| Commirsloners on I'risuns . . 218,210 | Entimate of Espen | Tuanel . 10, 11, $70,242,243,346,247$ | Loan |
| Commistionars on Harbors - 81, 124-126 | Estimate of Roven | 84-03 | Interest on Union Loun, 1861 |
| Commis sionere on Floherles . 128, 12T, 282 | Exceutive Contingent | illogand Binding | Interest on P'ublic Debt Lonn, 1861 . 31 |
| Commlesioner on Inamrance - . . 123 | Expenses belonging to | onery | Interest on State 'Tux |
| Comminsloners onl Indinn Lands . . 128 | and Approprintons | id Sennio Clerks. |  |
| Commiksioners on 12allrouds . . 12T, 128 | Expenses of 1870, in de | Pembertun Square . . 114, 280 |  |
| Commissions, Feee for . . . . 72 | Expensers of Legislutio |  | Judiciary . . . . . . 118-122 |
| Committees, Legislatlve, expenses . 101-103 | Expenses Prison for Wo | 1. |  |
| Commitments to Womelis l'rison . . 216 | Esceptlonal Expenecs | in Buaton Harbor |  |
| Conlisented Liguorn . . . . . is | Eye and Enr Intlrmary | [d] Expenses Bourd of Education, 137 | Land Comminsloners . . . . 120 |
| Construetlon of Roads in Mushpee . . 241 | Expenses Supreme Judil | Bridecwater Workhouse . . 78 | Labor Statlstles, Burenu of . . 130,131 |
| Contaglous Inser frach - . . . 160 | Expenses Buard of Stato C | kehool Fund, 1870 . . . 261 | Legisiative Departinent . . . 82-103 |
| Contingent Expensea of Leegislature, | Expenses I'elwksbury Almah | A Mram Monson Primary School - 77 | Legislature, Senate I'ny-Roll . . 82, 83 |
| 100, 101, 280 | Expenses ${ }^{\text {Sfouson }}$ Primary 8 | trom Iteform School | House l'ay-Roll, . . 84-93 |
| ContIngent Expenser of Council - 106, 288 | Expenses Bonrd of Healib. | Firoin Tewksbury Almshousc | Clerks, Senate and ITouse |
| Corporation Tax, receripts . . 47 -ī8 | and Charlty | from State Prison (New) . . is | Chaplains, Semate and House . 04 |
| Corporation Tax, payments . . $2.24-220$ | Expenses Brldgowater | Ifon Elate Prison (OId) . - is | Pruacher of Election Surmon . 04 |
| Corporation Tux, interent . . . in |  | trom Industriul School | Sergeant-at.Arms . . . . 04 |
| Corporation Fees . . . . . 72 | Expenses Stato Prisun | Todd Normal 8chool Fund . 27 | Duorkeepers, Messengers, and |
| Coïperative Fund and Loan Thax . . 68 | Expenses Reform School | Preen for Women - . it | Inges - . $0 \downarrow$, 05 |
| Cort of the 'Tunnel . . . . 11, 277 | Expenses Industrial 8ctioos | Troy and Greenfield Rallroad | Scuate Printing and Blading, 900 -97 |
| Conncil, Compensation and Dillenge, 104, 105 | Expenses anditing Poupor Arcotus | Eltsonac Tunnel, receipts . . 70 | Housc Printing and Bluding . 0 T, 08 |
| Council Contingent . . . 106, 280 | Expenses of Contrylous Bla | *Troy and Grgenfield Rallroad | Stutionery, Senate . . . 80-0 |
| postage. etc. . . . . 105 | Expenses resulting from the War | onuc Tunnel, expenses, 242, 243, 280 | Stationery, IIouke . . . . 00 |
| County 'Tenchere' Assoclations . . 136 | Rebelllon | WeAgricultural Fund . . . 268 | Stationery nud Printing for, or- |
| Counta of Probate and Ensolvency . 110, 120 | Expenses Courts of Insolv | - Harbor Compensation Fund . 256 | dered by Sergeant-at-Arms 00, 100 |
| Current Expenses, extlmates - . 7, 8, 8 | Expert in Lunncy | from Rogers Book Fund . . $2 \overline{0} 0$ | Contingent \%xpenises - 100, 101, 280 |
|  |  | 7 Brate Arohlves . . . . 108 | Expenses of Committees . 101-103 |
| $1)$. |  | Laid Commistioners . . . 128 | F'eк of Witnesses . . . . 103 |
| Danvers Lanatle Hospltal, buildings, | Fees from Courts of Insolvenicy | 41 School for GIrlh, expenses, | Linblities and Resources of the Com |
| 221, 288, 259 | Fees of Wltncasce | 210-212 | monweulth . . . . . . 17 |
| Danvers Lunatle Hospital loan . 33, 275 | Fees from Clorit of Supma | thal School for Girls, valuation . 2 ĩ | Llabllties, in detall . . . 3t-34 |
| Danvers Lunatle Honpltal . . . 118 | Court | 80, 243 245, 280, 287 | L.flbrary, State . . . . 13i, 2i8, 283 |
| ]lanveru Lunatic Hospital, maintenance, 148 | Fees Srom Reporter of Dectali | Courts . . . . 120, 121 | License 'l'runsfers . . . . . 72 |
| Deaf and Jumb, Any luma for, 81, 138, 139 | Framingham Normal Solbool | giten' anlarles . . . . 110 | Life Insurunce Companien' Tax |
| Debts and Liabilitien, in detall - 31-34 | Fugltives, Arrest of | TH . . . . . . . 0 | Lteutenant-Governor and Council, 80, 10£, 105 |
| Department of Ifeath . . . . 161 | Funded Debt Statement | Hof Gns-2feters . . . . 129 | Lunatle Hospltal aud State Prison Loan, 35 |
| I)epartment of In -door P'oor . . 162, 163 | Funded Lonn | Commisbioner, salary | Lunatic Horpitalm . . . . 14T, 148 |
| Deposits, Interest on . . . . 71 | Funds, Trunsnetions | Hy . . . . . . 123 | Liquor lnspector . . . . . 129 |
| Deteetive Force . . 76, 197, 108, 287 | during the year 1870 | . 123, 124 | Liquor Lieenses . . . . 44,75 |
| Discharged Conrieta, Agent for alding . 218 | Funde, Sinking | enea . . . . . 124, 252 |  |




Unproductive Property Unsettled Ciaims Unculled for Sums in Treasury Undruwn Approprations
V. Visiting Agent Board of State Oharilm, Voluntecr Bouuty

War Loan
War Loan Sinking Fund: in, 25,25 Watchmen, Engineer, and Firemen, 17,25 , State House Weights, Mensures, and Balancea
Westficld Normal Westicld Normal School Witness Fees Worecster Lunatic Hospital Worcester Lunatic Hospital, buliainga Worcester Lunatic Hospital, valuatlon . Worcester Lunntic Hospital Loan.

Troy and Greenficle Railroad and

| Hoosac Tunnel |
| :---: |
| Troy and Greenficld Railroad Bonds |
| 10, $11,216,27 \%$ |

Worcester Normal School

## REPORT

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## AUDITOR OF ACCOUNTS

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IPar binding ieceabrr 31, 1880.

## BOSTON:

Hano, aberg, \& Co., 解rinters to the Commonucalth, it Franklin Stheer.
1881.

