## REPORT

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## AUDITOR OF ACCOUNTS

FTHE<br>(fommonwaltl) of filassacl)usctts<br>for tee

yEAR ENDING DECEIIBER 31, 1881.

BOSTON:
Rand, $\mathfrak{A l v e r y , ~ \& ~} \mathbb{C}$ o., Printers to the Commonmealth, 117 Frankliti Straet.
1882.

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

In the Year One Thousand Eight Hundred and Eighty-Two.

## 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 fir as ascertained, whether paid or unpaid at its close.

Seconcl.-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.

Thircl. - 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.

## $\mathbb{C o m m o n m e a l t h ~ o f ~ f a t a s s a r b u s e t t s . ~}$

Auditor's Departarent, Boston, Jan. 12, 1882.
To the Honorable Senate and House of Representatives.
The Thirty-third Annual Report of this department is respectfully submitted.
In the preparation and arrangement of its tabulated statements, the special provisions of law in relation to the report have been carefully obscrved.

The first section of chapter 293 of the Acts of 1881 requires that all reports of the several boards and departments of the government "shall be made as brief as may be without omitting any facts or information which the officers or departments making them are required to furnish."

The Auditor hopes that in this regard the report will be found to be in harmony with the spirit of the above legislative injunction.

## Receipts and Expenditures.

The balance-sheets for the year ending Dec. 31, 1881, show the following aggregates:-

Cash in the treasury Jan. 1, 1881 . . . . . $\$ 2,182,80305$


## Recapitulation.

The aggregates of the transactions on account of the revenue and of the funds are separately shown in the following statement: -

| Revenue. |  |  |
| :---: | :---: | :---: |
| Revenue receipts during the year . | S,576,752 76 |  |
| Total . . . | \$0,405,400 S2 |  |
| Payments. |  |  |
| Revenue payments , | S,113,S60 43 |  |
| Revenue cash ou hand Jan. 1, 18S2 . | . . . | \$1,351,639 39 |
| Funds. |  |  |
| Fund cash on hand Jan. 1, 1SS1 . | \$2,204,055 90 |  |
| Fund receipts during the year. | 6,Sอ̄1,359 1S |  |
| Total | \$9,145,415 17 |  |
| Puyments. |  |  |
| Fund payments . . | 6,025,102 03 |  |
| Fund cash on hand Jan. 1, 15S2 . . . . . 3,120,313 14 |  |  |
| Total cash revenue and fund, as above | . . . | \$1,471,052 53 |

The analyses of the foregoing aggregates will be found in statements Nos. I. and II. The revenue payments are shown in detail in No. VI. The revenue receipts are cletailed in No. XII.; and the transactions on account of the several funds in No. XIV.

## Diswosition of Cash Balance.

The cash balance as shown in the preceding statement stands to the credit of the following accounts and funds: -



While the above figures seem to show an overflowing treasnry, it is to be remembered that only $\$ 1,351,639.39$ of the graud total can be properly used for the running expenses of the current year. The amount belonging to the several sinking. funds is pledged by the Commonwealth for the payment of the public debt.

It is only temporarily in the treasury, because of the difficulty found in profitably investing it.

## Comparative Results.

Comparing the expenses of 1881 with those of 1880 , the following aggregates are shown:-

|  |  |  | 1881. | 1880. |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Ordinary expenses | . | . | . | . | $\$ 1,617,005$ |

To more nearly harmonize these aggregates with the actual expenses, the corporation and national bank taxes, collected by the Commonwealth and returned to the cities and towns, should be deducted ; viz., $\$ 2,243,437.51$ in 1881 , and $\$ 2,038$,895.69 in 1880 . With these cleductions, the expenses of 1881 were $\$ 4,620,471.28$, and in $1880 \$ 4,087,537.88$.

Of the expenses in 1881 the following are the principal items:-

| Interest on the public debt | \$1,601,808 29 |
| :---: | :---: |
| Legislative department | 204,544 98 |
| Extra session | 33,594 24 |
| Esecutive and other departments | 80,221 50 |
| Commissioners ; viz., railroad, insurance, harbor and land, fisheries, and statistics of labor | 60,100 4 |
| Sundry other commissioners | 18,098 2 |
| Agricultural department . | 23,707 20 |
| State printing . | 49,579 97 |
| Educational | 70,092 40 |
| Judiciary | 184,094 10 |
| Charitable | 382,600 05 |
| Reformatory and correctional | 327,484 21 |
| Military . | 131,828 51 |
| State and military aid | 418,304 04 |
| Troy and Greenfield R.R. and Hoosac Tumnel | 528,263 10 |
| Prison and IIospital Loan Sinking Fund. | 100,000 00 |
| Consolidation of the General Statutes | 42,450 27 |
| Improvement of the basement of State IIouse . | - 01,702 20 |
| Public buildings | 67,708 03 |

Troy and Greenfield Railroad and Hoosac Tunnel.
The following statement shows the transactions on this account:-


## State and Military Ad.

The amount of State and military aid paid by cities and towns in 1880, and reimbursed to them by the Commonwealth in 1881, is as follows : -


The number of cities and towns that have reported to the Commissioners of State Aid payments on this account in 1881 is, -
Under chap. 301 . . . . . . . . . . 307
Under chap. $252 . \quad . \quad . \quad . \quad . \quad . \quad . \quad . \quad . \quad$.
Under chap. $2{ }^{5}$ 2
The number of persons aided under chap. 301 is as fol-lows:-


Whole number of persons aided under both laws in 1881, 8,438 ; number aided in $1880,8,637$. The valualbe services of Surgeon-Gen. Dale were required in the examination of 333 applicants for State aid cluring the jear.
The total payments on this account by the Commonwealth
to Jan. 1, 1881, was . . . . . . . \$1û,2?4,010 84 Adad amount paid in 1881
,224,610 84
Aggregate payments to Jan. 1, 1882 . . . $\$ \overline{\mathbf{8 1 0 , 6 4 2 , 0 5 \pm} 48}$
In the face of this record of her humanity and patriotism, Massachusetts can never be justly charged with ingratitude to the soldiers and sailors who served on her quota in the late war for the Union. A wise and tender regard for the best intarests of those who thus served is the chief consideration
manifest in the laws for their relief. State aid is not a pension to which every one disabled in the war is entitled.

It is not for the rich and the well-to-do in the world; nor is it for the idler, the criminal, or the profligate. It is not intencled as an encouragement to pauperism, nor as a reward for self-ruined manhood. It is not enough that the applicant was faithful in the clark days of the Rebellion. He must be, at the present time, a worthy citizen of the Commonwealth, and in such necessitous circumstances as to need assistance He must be a pioducer, - unless disabled by his service, or by clisease, or the infirmities of age, - and contribute his share to the moral and material wealth of the State. The laws make the municipal authorities the watchful guardians of the unfortmate and needy soldiers in their respective localities, and require that they shall be vigiliant and humane in their treatment of them. Three commissioners are also appointed to supervise the administration of the laws. Their duties require them to see that no injustice is done to the persons entitled to State airl, and to protect the Commonwealth from imposition and fraud by unworthy applicants and careless officers of towns and cities. Capt. Charles W. Hastings, one of the commissioners, is a soldier, who gives his entire time to these duties. His heart is in closest sympathy with his old comrades-in-arms, and he is a most faitloful and conscientious officer, - just, alike to the soldier and the tax-paying people. During the last year he has visited the cities and many of the larger towns of the State, to consult with the authorities in relation to this matter. Reports having been made by speech and through the press, that a large number of returned volunteers were languishing in the almshouses of the State, a circular-letter was sent by the commissioners to the authorities of every town and city, to ascertain the truth of this statement.

The replies showed that about 137 soldiers and sailors were thus supported. It was found, however, by the answers to the circulars, that every one was there either from choice, from necessity on account of his dissolute or intemperate habits, or because of imbecility or insanity and the impossibility of providing any other place for him.

It is due to the commissioners, and more especially to the people who cheerfully contribute over $\$ 500,000$ annually to
this noble charity in behalf of the defenders of their homes in the hour of peril, that these facts should be made public.

## The Public Debt.

During the last fiscal year temporary loans were made in anticipation of the receipts to the amount of $\$ 800,000$. The moné was borrowed of the sinking funds, and has been paid from the revenue of 1881 . The following is a statement of the public debt, all funded, with its proper classification: -

| Aggregate debt Jan. 1, $1881 \quad . \quad . \quad . \quad . \quad . \quad \$ 32,790,464$ |
| :--- |
| Paid in 1881, Harbor Improvement Loan . . . . 400,000 |

Aggregate debt Jan. 1, 1882 . . . . . $\$ 32,390,464$
Classified as follows : -


Of this amount $\$ 300,000$ is payable at the option of the Commonwealth, and the scrip is held by the sinking funds. The absolute maturity of the entire debt is shown in the following tabulation:-


The Harbor Improvement Loan was a 5-20 loan authorized by chap. 320 of the Acts of 1872 , and was not absolutely due till 1894.
It was paid last year under the authority given the Treasurer in Resolves, chap. 66, of 1881.

## Sinking Funds.

## The several sinking funds amounted on the 1st of January,

1882, to . . . . . . $14,080,46580$ Amount of the same Jan. 1, 1881 . . . . . 13,050,192 20

Of this increase $\$ 83,549.75$ came from sales of Back Bay lands; $\$ 63,903.12$ from sales of land of the Old State Prison; $\$ 175,000$ from payment on account of the principal of the agreement of New York and New England Railroad Company, and $\$ 100,000$ from taxation for the benefit of the Prison and Hospital Loan Sinking Fund, - the remainder from interest on investments. It will be remembered also that these funds contributed $\$ 400,000$ to the reduction of the public debt.

The appended statement shows the present condition of the funds, and other resources pledged thereto by existing laws:-

n this connection the Auditor would suggest that the Treasurer be authorized to pay annually to the Prison and Hospital Loan Sinking Fund the income from the Old State Prison, and to transfer to the same fund $\$ 14,398.21$ and $\$ 1,305.59$ now standing to the credit of the accounts of State Prison Loans and Worcester Lunatic Hospital Loan respectively.

Part of the Old State Prison property was sold in 1881, as stated above. It seems proper that the income of the remainder should be added to this fund. The amounts above named are balances from the sale of scrip for the erection of the prisons at. Concord and Sherborn, and of the new hos-
pital at Worcester. There are no outstanding claims against these accounts, and they may well be closed, and the balances used to increase said fund, thus avoiding to that extent the necessity of a tax for the purpose.

## Estimates for 1882.

A very material reduction in the revenue will result from the legislation of last year in relation to the taxation of deposits in savings banks.
Chapter $30 \pm$ exempts from taxation such portion of their deposits as is invested in loans secured by mortgages on taxable real estate, and in real estate used for banking purposes. The amount thus invested in 1881 was over $\$ 85,000,000$.

Chapter 305 reduces the tax on the amount of deposits from three-quarters to one-half of one per cent, and amends chap. 315 of the Acts of 1873 , "so that the amount of the deduction from the tax payable by any savings bank shall not in any year exceed the amount of the tax assessed on account of that portion of its deposits invested in shares of banks and banking associations."
The amount so invested in 1881 was nearly $\$ 25,000,000$. By this legislation every inducement is offered to savings banks to invest their deposits in real-estate mortgages. All experience proves that the average citizeu takes advantage of every method allowed by law to escape taxation.
It will doubtless be found that the managers of these institutions are much like other men in this regard. The recent bank failure in this city sharply emphasizes the hazard of large investments in the shares of national banks.

In view of these and other considerations, and cautioned by such information as he has been able to obtain from other financial officers of the Commonwealth, the Auditor cloes not feel justified in estimating the revenue from savings banks at over $\$ 1,000,000$. Last year it was a fraction over $\$ 1,613,600$. The following are the estimates in cletail:-

## Estimated Expenses.



| Auditor's Department | \$9,400 00 |
| :---: | :---: |
| Attorney-General's Department | 7,800 00 |
| Commissioner of Corporations | 40000 |
| Commissioners of Savings Banks | 9,200 00 |
| Commissioners of Inland Fisheries | 5,500 00 |
| Railroad Commissioners | 17,785 00 |
| Harbor and Land Commissioners | 12,000 00 |
| Insurance Commissioner's Uepartment | 19,800 00 |
| Bureau of Statistics of Labor . | 3,000 00 |
| State Library . | 7,100 00 |
| Judiciary . | 184,150 00 |
| A gricultural D |  |
| Secretary's Bureau |  |
| Members' travel |  |
| Agricultural bounties |  |
|  | 22,400 00 |

Charitable.
Board of Health, Lunacy, and C'harity.



Reformatory and Correctional. 41 it

## State Prison

 State WorkhouseStete Reform School for Boys. Indastrial School for Girls Arrest of fugitives Agent for Aiding Discharged Convicts Agent for Aiding Discharged Female Convicts ${ }^{\prime}$


State Honse expenditures Pemberton-square building Printing other than legislative .
Educational, deaf and dumb, etc.
.52 .260
$\$ 17,00000$ 10,00000 r 51,45000 81,000 00 212,100000 172,35000
War Expenses.
State and-military aid . Aid, including
blanks.
Soldiers' Employment Burean .
Bounties to Massachusetts volunteers $\qquad$ 4,00000

Bounties to Massachusetts volunteers

$$
50000
$$

## 443,50000

Interest, including January payment, $1883 \quad / 12,5,01,1,720,00000$
Premium on exchange $\quad . \quad . \quad \$ 5,00000$

8,00000
Unpaid warrants

8,900 00
Unexpended appropriations : . : 350,000 00
Corporation taxes, cities and towns
169,300 00
Bank-stock taxes, cities and towns: $19,1001,50000$
Bank-stnck tares, charitable iustitations
25,300 00
Deficiencies, about . $4 / 2.21$
Troy and Greenfield Railroad expenses,
manager's estimate $\quad \cdots \quad 177,90000 \square 782,90000$

Military Department.
Adjutant-General's Bureau
Quartermaster-General's Bureau . . \$17,700 00.
Militia bounty . . . \$ . . . 70,000 00
Militia transportation $/ \cdot 52 \cdot 8-2 \mathrm{~g} \quad 13,00000$
Quartermaster's supplies .
Armory rents .
Militia camp-ground
Molitary accounts



## Estinated Revenue．

Balance of State tax， 1851
$\$ 1,41000$
Corporation tares，
420,00000
Bank－stock ta⿱亠乂，net proceeds
190，0c10 00
Savings－bank tax $\qquad$ Insmrance taxes and licenses，including Massachusetts
Ilospital Life Insurance Company ．
260，000 00
Excise tax on life insurance companies
100，000 00
Hawkers and peddlers
16，000 00
86,00000
1s，000 00
1S，500 00
35，000 00
Almshouse，Woman＇s Prison，and Reform School income， Secretary＇s fees and commissions

17，7S5 00
10,00000
Railroad Commissioners
10,00000
130,00000
1，000 00
10,00000
The amount the Legislature may appropriate，under Re－ solve，chap．70，of 1881，in relation to double－tracking the Tunnel Railroad，and any special grant or exceptional expend－ iture which may be approved，will proportionally increase this deficit．The resolve requires that the work shall be finished in three years，but does not fix the amount to be expended．Last year $\$ 200,000$ ，or one－third the estimated expeise，was appropriated．The estimate this year，for its completion in two years，is over $\$ 500,000$ ；so that，if the appropriation this year is one－half that amount，or $\$ 250,000$ ， this item alone will swell the deficit to $\$ 955,570.61$ ．A reduc－ tion in the revenue of half a million dollars is reasonably certain．The estimated expenditures under existing laws are nearly $\$ 350,000$ in excess of those of 1881 ．In view of the foregoing exhibit of the probatle resources and expenditures， a tax of $\$ 1,500,000$ would not leave the treasury in so good condition on the 1st of Junuary next as it is in to－day．What amonnt will be reyuired at the end of the session citn only be determined by the final legislative results．
The statistical tables of the transactions of the year are arrauged under the following numbered statements：－

I．－Receipts and Payinents on Account of Ordinary Rerenue．
II．－Reccipts and Payments on Account of Sundry Funds．
III．－Resources and Liabilities．
IV．－Revenue and Expenditures for 1 SS0 and 1 SS1．
V．－Revenue properly belonging to 1 SS0 and 1851 ．
VI．－Payments in detail from the Revenue in 1581.
VII．－Resources in detail．
VIII．－Debts and Liabilities in detail．
IX．－Stocks of Railroad Corporations．
X．－Funds，the Income of which is specifically appropriated．
XI．－Statement of Expenses properly belonging to the year 1 SSO ana 1SS1，with Appropriations for 1SS1．（Particulars in detailed statements ）
XIL．－Revenue for $1 S S 1$ ，given in detail；summarily given in State－ ment No．V．
XIII．－Expenses for 1SS1，given in detail；summarily giren in Staie－ ment No．XI．
XIV．－Statement of the Funds：how invested，etc．；including details of the Transactions thereof during the year 1SSl．

Respectfully submitted．
CHARLES R．LADD，

Hoase and Senate Clerks Hoase 33 Pemberton Square

## I.

Incidental Expenses Board of Edu cation
. . . 156 Bridgewater
Bidgetacr . . . . 53 Income from School Fund, 1882 . 319 Income from State Primary Schoo
at Monson
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ncome from State Reform School -
Tewksbury
ancome from State Prison (New) - 53
Income from l3oard of Health
Lumacy and Charity Income from State I'rison (Old) , 335 Income from Todd Normal School Fund
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\begin{aligned}
& \text { Income } \\
& \text { Valuation }
\end{aligned}
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Interest on Deposits Interest on Harljor Impror 70 Loan

## Interest on Boston, Hartiond 70 , Interest on

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Sergeant-at-Arms
Doorkeepers, Messengers an Prges
Senate Printing and Bin
House Printing and Bindin
Stationery, Senate
Stationery, Hoase
Stationery and Printing for,
ordered by Sergeant-at-Armis
Contingent Expenses
Expenses of Cormittes,
etc,-continued
Fees of itnesses ${ }_{\text {In }}$ Feex ing Senate Journals
. 113 and Resources of the sulites and consmonvealth onlites, in de orur, Stale.

- Iosinance Companies' Tax

Insurance Companies' Excis
fix on
-Governor and Comnct
114,
de Hos
Lant Hospitals
ypor Inspector
LIquar Iicenses

$$
340,341
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. 167
$49,50,292$

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## STATEMENT No. ZIIf. TII

LEGISLATURE.-Regular Session.
DETAILS No. 70.
[Acts 1870, Chap. 78; Res. 1891, Chaple. 14, 30, rusl 31; Acts 1881, Chaps. 2 and 209.]
Senate Pay-Roll.

| district. |  | Members. | Resitence. |  | Milenge. | Compensation. | Totals. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1st Suffolk | - . | James Smith . | Boston | - | \$1 00 | \$500 00 | \$501 00 |  |
| 2d " | . . | William T. Vian Nostrand, | Boston | . | 100 | 50000 | 50100 |  |
| 3d " | . . | James L. Quigley . . | lioston | . | 100 | 50000 | 50100 |  |
| 4th " | . . | George (3. Crocker . | Boston | . | 100 | 50000 | 50100 |  |
| 5 th " | . . | - ohn B Martin . | 13oston | , | 100 | 50000 | 50100 |  |
| 6th " | . . | Charles H. Allen . | Boston | . | 100 | 50000 | 50100 |  |
| 7 th " | . . | Hemry W. Fuller | Boston | . | 100 | 50000 | 50100 |  |
| 8 8th " | - - | Joseph Bemnett - | ljoston | - | 100 | 50000 | 50100 |  |
| 1st Essex | . . | Haumon Hall . . | Stangus | - | 200 | 50000 | 50200 |  |
| 2d " | . . | Nathaniel A. Horton | Salem. | . | 400 | 50000 | 50400 |  |
| 3d " | . . | Francis Norwood | Beverly | . | 400 | 50000 | 50400 |  |
| 4th " | . . | Joseph N. Rolfe | Newhwy | . | 800 | 50000 | 50800 |  |
| 5th " | . - | Charles B. Rice | Danvers . | - | 400 | 50000 | 50400 |  |
| 6 th " . | $\cdots \cdot$ | Tohn A. Wiley . | Nrith Andover | . | 600 | 50000 | 50600 |  |
| 1st Middlesex. | . . | Elisha S. Converse. | Malden . | . | 100 | 50000 | 50100 |  |
| 2d " | . . | Robert R. Bishop . | Newton | . | 200 | 1,000 00 | 1,002 00 |  |
| 3d " | . . | Leander M Hannum | Ciunbridge . | . | 100 | 50000 | 50100 |  |
| 4th " | . . | Charles Q. Tirrell . | Natick . | $\cdot$ | 400 | 50000 | 50400 |  |
| 5th " | . . | Anson D. Fessenden | Torwnsend | . | 8 C0 | 50000 | 50800 |  |
| 6 th *. |  | Thomas Winship . | Wakefield | - | 200 | 50000 | 50200 |  |
| 7 th fr. | . | Charles L. Lilley . | Lowell . | - | 1000 | 50000 | 51000 |  |



DETAILS No. 70.
HOUSE OF REPIRSENTATIVES PAY-ROLL.


HOUSE PAY-ROLL-Continued.


* Died.

[^0]HOUSE PAY-ROLJ - Continued.


* Ded.

HOUSE PAY-ROLL - Continued.


* Died.

HOUSE PAY-IIOLL - Concluded.


## DETAILS No. 71.

CLERKS - Senate and House
[Acts 1880, Clan. 253; 1881, Cluap. 1.]


| Edmund Dowse |
| :--- | :--- | :--- |
| Daniel W. Waldron |$. \quad . \quad . \quad . \quad . \quad$| $\$ 30000$ |
| ---: |
| 300 |
| 300 |

DETAILS No. 73.
PREACHER OF THE ELECTION SERMON. [Acte 1879, Chap. 78; 1881, Clap. 2.]
D. L. Furber $\square$
DETAILS NO. 74.
SERGEANT-AT-ARMS' DEPARTMENT [Res. 18ã6, Chap. 74; Acts 1880, Chap. 253; 1881, Chaps. 1 and 16.]


Stargment XLI. Legislative Expenses. Details 75.

## DETAILS No. 75.

DOORKEEPERS, MESSENGERS, AND PAGES.
[Acts 1879, Chap. 78; 1880, Chap. 212; 1881, Clapp. 2 and 299.]

| Amount brought furward . |  | \$155,112 55 |
| :---: | :---: | :---: |
| Stillman $\mathbb{T}$. Edgell, Doorkeeper to the Senate, | \$623 24 |  |
| Joseph Sidwell, Assistant Doorkeeper to the Senate | 61550 |  |
| William H. Jarvis, Messenger to the Senate, | 51937 |  |
| James E. Armstrong, Messenger to the Senate | 51550 |  |
| Charles N Marsh, Messenger to the Senate - | 51937 |  |
| Emerson W. Law, Messeuger to the Seuate | 51550 |  |
| Frank Steele, Messenger to the Senate. | 14400 |  |
| Frank W. Lane, Messenger to the Senate | 3 30) 50 |  |
| James W Fiuan, Page to the Senate. | 30931 |  |
| George DeWitt Hoyt. Page to the Senate | 31163 |  |
| Thomas J. Tucker, jun, Doorkeeper to the House | 63100 |  |
| E. Mr Alexander, Postmaster | 61937 |  |
| Thomas Plunkett. Messenger to the House | 51550 |  |
| Chärles W. Philbrick, Messenger to the House | 51937 |  |
| Ezra T. Pope, Messenger to the House . - | 51550 |  |
| James McCormack, Messenger to the House, | 51550 |  |
| George C. Clapp, Messenger to the House | 51550 |  |
| William G. MicDunald, Messenger to the House | 51550 |  |
| William H. Whiting, Messenger to the House, | 51550 |  |
| Frank W. Lane, Messenger to the House. | 10500 |  |
| Charles R Miner, Mlessenger to the House | 51550 |  |
| Michael B. Burdett, Messenger to the House, | 49612 |  |
| William H Graves, Messenger to the House, | 46737 |  |
| Robert F. Gerrold, Messenger to the House. | 43112 |  |
| Frank Steele, Messenger to the House . | 34425 |  |
| Willam H. Hargraves, Page to the House | 30931 |  |
| Fred A. B. Rowe, Page to the House . | 30931 |  |
| Frank H. Burt, Services . | 38750 |  |
| Lewis A. Moody, Services | 38750 |  |
| Thomas J. Tucker, jun., Serrices | 33300 |  |
| Stillman W. Edgell, Services | 15900 |  |
| Amasa H. Tolman, Services . | 23000 |  |
| John Dimond, Services . | 2240 |  |
| John E. Gilman, Services | 1200 |  |
| J. W. Finan, Services . . . . | 1200 |  |
| Amount carried forward . | - . . | \$169,611 59 |

## DETAILS No. 76

SENATE PRINTING AND BINDING.
[Res. 185G, Chup. it; Acts 18s1, Chaps. 16, ans, and 30i.]

Ainount brought forward ,
800 copies Governor's Addresss
800 copies Report, - Committee on Rule $\$ 7103$

800 copies Report, - Trustees Massachusetts Agricultural College
800 copies Report, - Nanagers Troy and Greenfield Railroad aud Hoosac Tunnel
900 copies Report, - Commissioners on Sarings Banks
200 copies Report, - Board of Education 25 copies Report, - IIarbor and Land Commissioners
900 copies, - Treasurer and Superintendent Massachusetts Enuployment Burean for Soldiers
900 copies Report, - Commissioners on State Aid
800 copies Report, - Pardons granted by governor and Counci
800 copies Report. - Commissioners on Contarious Diseases
800 copies Report (Special), - Insurance Commisioner
800 copies Rerert, - State Directors Boston and Albally lialload
300 copies Report, - Committee on Claims
300 copies Report, -Joint Special Com mittee on Petitions for and Remon strancesagainstremovalof fudge Diay
800 copies Report, - Receivers West Boston Savings Bank
800 copies Report, - Receivers Barustable Sarings Bank
800 copies Rejort, - Receivers Scituate Sarings Bank
800 copies Report, - Receivers North Bridgewater Savings Bank
800 copies Report, - Receivers Lancaster Savings Bank
800 copies Report, - Receivers Sandwich Savings Bank
800 copies Report, - Receivers Mercantile Savings Institution


STATEMFNT XIII. Legislative Expenses.

SENATE PRINTING AND BINDING - Continued.

Amounts brought forward
800 copies Report, - Receivers Reading Sarings Bank
900 copies Report, - Joint Committee of Congress on the Yorktown Centennial Celebration
800 copies Concurrent Resolution, - General Assembly of South Carolina concerning the Battle of Cowpeus
900 copies Communication from the United St:ates International Commission
1,800 copies Opinion of the President as to the terna "Money Bills
900 copies Teto Message of the Governor, 2,000 copies Election Sermoń
28,925 copies Bills, - Committee on Public Health
58,100 copies Bills, - Committee on the $\mathrm{Ju}^{\circ}$ liciary
15, 100 copies Bills, - Committee on Prisons, y,000 copies Bills, - Committee on Harbors and Public Lands
pies Bills, - Committee on the Treasur
7,000 copies Bills, - Committee on Expenditures
5,400 copies Bills, - Committee on Military Affairs
1,800 copies Bills, - Committee on Manufactures
7,200 copies Bills, - Committee on Mercantile Affairs $\%$.
1,800 copie's Bills, - Committee on Taxation
10,800 copies Bills, - Committee on Insur:
15,300 copies Bills, - Committee on Rail roads
5,400 copies Bills, - Committee on Banks

| $\$ 1,817$ | 10 | $\$ 169,611$ |
| :--- | :--- | :--- | 11,700 and Banking

11,700 copies Bills, - Committee on Elec2,700 tion Laws
2,700 copies Bills, - Committee on Public Charitable Institutions
2,700 copies Bills, - Committee on Parishes 8,100 and Religious Societies
8,100 copies Bills, - Committee on Probate and Chancery
1,800 copies Bills, - Committee on Bills in the Third Reading .

A mounts carried forward



Statement XINL. Legislative Expenses.

## DETAILS No. 77.

HOUSE PRINTING AND BINDING.
[Res. 1856, Cbap. 74; Acts 1881, Cbaps. 16. 290, and 307.]


## Statement Xili.

## HOUSE PRINTING AND BINDING - Continuerl.

## Amounts brought forward

16,100 copies Bills, - Committee ou Expenditures
19,800 copies Bills, - Committee on Public Health
4,500 copies Lills, - Committee on Mercantile Aftairs
3,600 copies Bills, - Committee on Insur8,100 conies
8,100 copies IBills, - Committee on Fisheries 10,800 copies Bills, - Committee on Lunbor
7,200 copies Bills, - Committee on Education
10,850 copies Bills, - Committee on the Liquor Law
4,500 copies lills, - Committee on Street Railway
9,900 copies Bills, - Committee on Prisons
3,600 copries lills, - C'ommittee on Bills in
e Thirl Thatine

5,400 copies Bills, - Committee on Woman 700 suffrare.
7,200 copies Bills, - Conmittee on Flec2,700 copies B tions and rreenfield Pailroad and Hoosac

3,000 copies Bills, - Committee on County Estimates
4,500 copies ills, - Committee on Parishes and Religious Societies
18,900 copies Bills, - Committee on Agricul 10,800 copies Bills, - Committee on Taxa 6,300 copies Bills, - Committee on Public Charitable Institucions
1,800 copies Bills, - Committee on Printing 000 copies Bills, - Committee on Rule
900 copies Bills, - Committee on the State House
7,200 copies Resolve
500 copies House Journal.
400 copies Histories of Members
Orders of the Day
Extra Night Work during the Session
Various other smaller Documents
Yea and Nay Lists
Newspapers
Amounts carried forward

| \$2,375 91 | \$178,004 45 |
| :---: | :---: |
| 11074 |  |
| 20500 |  |
| 3250 |  |
| 2000 |  |
| 6t 70 |  |
| 9040 |  |
| 5200 |  |
| 24495 |  |
| 4325 |  |
| 9275 |  |
| 2000 | - |
| 3900 |  |
| 5200 |  |
| 1950 |  |
| 2000 |  |
| 3250 |  |
| 16130 |  |
| 9600 |  |
| $\begin{aligned} & 4550 \\ & 2540 \end{aligned}$ |  |
| 650 |  |
| 650 |  |
| 5820 | , |
| 1,142 34 |  |
| 7748 1.39449 |  |
| 1,394 <br> 2,170 <br> 00 |  |
| 730 8!) |  |
| 13352 | - |
| $\bigcirc 511$ |  |
| \$9,672 96 | \$178,004 45 |

HOUSE PRINTING AND BINDING - Concluded.

| Amounts brought forward . | - | - | . | \$9,672 96 | \$178,004 45 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Indering Honse Documents |  | - | - | 8273 |  |
| Binding Manuals | . | , | . | 0500 |  |
| Lists of Committees | . | . | - | 5360 |  |
| Legislative Documents | . |  |  | 4800 |  |
| Binding Jouraals . | - |  |  | 900 |  |
| Blank Petitions | - | . | . | 703 |  |
| Irote and Letier Heads . |  |  |  | 400 |  |
| Cards . . . . . | - | - | - | 340 |  |

## DETAILS No. 78.

STATIONERY FOR THE SENATE ORDERED BY CLERI.
[Res. 135̈́6, Chap. it ; Acts 1931, Cbap. 16.]

Note and Ietter Paper
Pocket-Kives
Folder and Rubber Bands
Envelopes
Pens, Pipenholdërs, Pencils
Wrapping-Paper and Twine
Bianta and Record Books
Blotting-Paper and Memorandum-Blocks
Docament-Bores and Covers, and ManuscriptBoxes
Binding
Ink, In retands, and Covers
Postage-Stamps
Portage-stamps . . . . . . 3004

| Postage-Stamps |
| :--- |
| Tape, Shears, Chamois Skins, Cards : $\quad$. |
| 1530 |

Yacilage, Macilage-Stands Cards . . 1530
Directories ucilage-Stands
Directories
${ }_{\text {Strylographic }} \dot{\text { Pens }}^{\text {and }}$ and $\dot{\text { Repairing }}$
Webster's Dictionary
Quill-Pen Maker, Match and Tinder Boxes
Rubber and Erasers
Culendar and Repairing do.
Newspeper Files and Wrappers
Miscellaneous
$\$ 21057$
12837
6850 6850
63
76 6376
6138 6138
5890 4140 3863 50 3100 $\begin{array}{ll}5 & 30 \\ 1 & 05 \\ 1 & 00\end{array}$ 1100
1040

Amount carried forvard

Statement XIII.
Legislative Expenses.
Details 79 and

## DETAIIS No. 79

STATIONERY FOR HOUSE ORDERED BY CLERK. [Res. 1856, Chap. 74; Acts 1881, Cbap. 16.]

| Amount brought forward . |  |
| :---: | :---: |
| Note and Letter Paper . <br> Pens, Pencils, Penholders, Tips, and Leads |  |
|  |  |
| Envelopes |  |
| Wrapping-Paper and Twine . . . |  |
| Books, and Indexes |  |
|  |  |
| Rulers, Rubber, Rubber Bands, and Rings, |  |
| Ink, Inkstands, Ink-Macks, Ink-Extractors, |  |
| Erasers |  |
| Mucilage, Mucilage-Stands |  |
| Blotting-Paper, DIemorandum-Blocks |  |
| Shears |  |
| 13ook-Racks, Document-Boxes |  |
| Enrelope and Yost-Otfice Paper |  |
| Document-Covers |  |
| Gold Pens and Red Tape |  |
| Wrallets, Diaries. Card-Cases, and Cards |  |
| Scrap-Book, Portfolios, and Newspaper-Hold ers |  |
| Clock, Waste-Basket, Letter-C'ase, and Coin |  |
| Bag ${ }^{\text {a }}$. |  |
| Automatic Pencils |  |
| Postage |  |
| Folders and Pocket-Knife |  |
| Repairing Gavel and Paper Boxes . |  |

DETAILS No. 80.
STATIONERY, PRINTING, ETC., ORDERED BY SERGEANT-AT-ARMS.
[Res. 1856, Cbap. 74; Acts 1831, Cuaps. 16, 290, and 907.]

| Printing | . | \$561 61 |
| :---: | :---: | :---: |
| Postage-Stamps | . . | 10300 |
| Note and Letter Paper . . | . . | 7200 |
| Envelopes . . | . . | 3692 |
| Ink and Inkstands | - . | 3375 |
| Wrapping-Paper and Twine | . . | 3360 |
| Newspapers and New England Dial | . . | 2820 |
| Red Tape | - . | 2700 |
| Blank and Record Rooks | . . | 2470 |
| Pens, Pencils, Penholders | . . | 2250 |
| Star Paper . . | - . | 1800 |
| Amounts carried forward. | - - | \$961 28 |

1,41111
Statement Xill. Legislative Expenses. Details 81.

STATIONERY, PRINTING, ETC. - Concluded.

| Amounts brought forward | - |  |  |
| :---: | :---: | :---: | :---: |
| Marsachnsetts Reports : |  |  |  |
| Macilspe and Mucilage-Stands |  |  |  |
| Office Shears Indexing | . |  |  |
| William H. Jarvis, Services |  |  |  |
| General Statutes - |  |  |  |
| Diarjes, Memorandum-Books, |  |  |  |
| Officer's Bag. | - | . |  |
| Rubber Bands, Knives • ${ }^{-}$ | - |  |  |
| Repairing Gold Pens, Lettering | . |  |  |
| Misce!laneous |  |  |  |
| Capola-Book to Order |  |  |  |
| Spring Water | . | , |  |

\$961 $28^{-}$ 1720 1720
1700 1700
1675
1650 1650 1500 1500
1500 1500
1145 1145
750 750
625 625
550 550
548 548
325 300
300

## DETAILS No. 81.

CONTINGENT EIPPNSES OF TIIE IEGISLATURE
[Gen. Stat., Chap. 14, §62; Acts.1851, Chaps. a, 200, and 30i.]
John Reardon, Care of Grounds
Amasa H. Tolman, Services
Draping the State House on the Deatil of Fresidênt Garfield
Cleaning and Vashiug State House
Refinishing and Polishing Furniture, Senate and House of Representatives
Tos
Water Rates, City of Boston
Document-Sticks
$\$ 1,28850$

Telephone Despatch Company
Star Paper
Claaning and Laying Carpets
Thomas J. Tucker, jun., Services .
Watering Streets
Daniel Crowley, Services

| Watering Streets . |  |
| :--- | :--- | :--- |
| Daniel Crowley, Services |  |
| Expenses attending Election Sermon at King's | 12500 |
| Chapal |  |

Magr, and Repairing do.
Hennson Dent, Services
John W. Finan, Services
cotton and Crash
Hair Brushes and Combs
Purniture
Blaoking
Soap

44980
34075 3407 S 31265 31273
274 17985 17565 14400 13577 12600 9878 9878
8698

8650 | 8698 |
| :--- |
| 86 |
| 80 |
| 80 |
| 00 | $\begin{array}{r}80 \\ \hline 00 \\ \hline 77\end{array}$ 7705 6650 6600

5783 5753
5750
5750
5657
$\$ 5,92732$

Statearent XIII. Legislative Expenses. Detafls
CONTINGENT EXPENSES - Concluded.

## Amounts brought forward

Sponge
Stillman W. Edgell, Services
Polish and Scrub Brushes
A. I. Earl, Serrices

Tumblers and Cuspadores
Disinfectant
District Telegraph
Repairs to Electric Lighting Apparatus Matches
Washing Desk-Covers and Cuspadores
C. Crorvley, Services

John Dimond, Services
Carriage Hire
Repairing and Removing Telephone
Thomas Teamoh, Services
Shades, and Repairs to do.
Brooms and Brush-Broous
Expressare
Charles N. Marsh, Engrossing Diagram H. R.
John E. Killian, Serrices
Alcohol and Anmonia
Insect Powder and Camphor
Directories
Newspapers
Lanterns, Shovels, Step-Ladders, and Tub Sand and Pumice
lankets
Pinchers, Wire Cord, Ice-Tongs, and Locks . Remoring Awnings
Otfice Baskets
Daubers and Pails.
Travelling Bag
Covering Table
Brush-Stands, Brush and Mop Handles Mucilage

Amount carried forward


STATEMEXT XIII. Legislative Expenses.

## DETAILS No. 82.

GXPENSES OF LEGISLATIVE COMMITTEES. [Acto 1889, Chap. 309; 18i5, Chap. 186; 18i7, Chan. 181; 1851, Cbaps. 2 and 209.]
Amount brought forward.
Committee on Prisons, -

$$
\text { . } \operatorname{sis} 60
$$

$$
\begin{aligned}
& \text { Adver and Travelling Expenses } \\
& \text { Hotel } \\
& \hline 12
\end{aligned} 1
$$

Committee on Finance, -
Advertising
Adveruismy
Stationery

Committee on Roads and Bridges, Advertising Fotel and Travelling Expenses $\qquad$
Committee on Public Charitable Institutions, -
Advertising : . . $\$ 1470$ Hotel and Travelling Expenses : 244 5̄
Committee on Elections, Advertising
Hotel and Travelling Expenses
Services of Stenographer

## $\$ 4151$

Services of Stenographer
Committee
Advertising
Committee on Agriculture, -
Advertising .
Committee on Harbors and Public Lands, -
Committee

Committee on Public Health, | Advertising • |
| :--- |
| Hotal and Travelling Expenses |
| $\cdot$ |

Committee on Taxation, -
Advertising .
Committee on Education, -
Adrertising
"

Committee on Labor, -
Advertising
Committee on Mercantile Affairs, Advertising

Amounts carried forward

| $\$ 2,55265$ | $\$ 197,03765$ |
| :--- | :--- |



STATBGENT XIII. Legislative Expenses. Details 83 and 84.
EXPENSES OF LEGISLATIVE COMMITTEES - Concluded.
$\frac{-}{A}$
Amounts brought forward. . .

Committee to attend the Funeral of the late George M. Newton, Travalling and other Expenses
Committee to attend the Funeral of the late Josiah F. Stone, -
Travelling and other Expenses

\section*{| $\$ 4,20075$ | $\$ 197,93765$ |
| :--- | :--- | :--- |}

Visit of the House of Representatives to the Hoosac Tunnel, -
Hotel and Travelling Expenses . $\$ 28400$ Telegrams
Postage, Telegrams, and Hack Hire for sundry other Committees dry other Commit
Advertising Blanks

DETAILS No. 83.
FEES OF WITNESSES BEFORE COMMITTEES. [Gen. Stat., Chap. 1ā; Acts 1S81, Chaps. 2 and 299.]

Committee on Elections
Special Committee on the subject of the Removal of Judge Day
$\$ 100 \quad 50$ 1,199 50

DETAILS No. 84.
INDEXING SENATE JOURNALS. [Acts 1881, Chap. 299.]

Stephen W. Gifford, Services . . . $\$ 30000$ E. Herbert Clapp, Services

Total Legislative Expenses, 1881
Statearent XIII. Legislative Expenses. Detalls

## DETAILS No. 85.

EXTRA SESSION.
[Resolution of the Legislature 1881; Convened by the Governor Nov. 9; Acts 188it]

| Compensation $\quad$ Senate. |
| :--- |
| Milenge $\quad$ : |
| Printing and Binding : |
| House of Representative |
| Compensation | Compensation

Mileage
Priuting and Binding .

> Clerks, Senute and House Stephen N. Gifford, Clerk of the Senat George A. Mirden, Clerk of the House E. Herbert C'lapp, Assistant Clerk of the SenEdward 1. MideLanghlin, Assistant Clerk of the House .
O. F. Mitchel
Seryeant-at-simms.

Chmund Chains, Senate and House.
Edmund Dowse
Doorkeepors, MLessen!gers, and Pages Joseph Sidwell, Assistant Doorkeeper to the Senate
William II. Jarvis, Messenger to the Senate, J. E. Armstrong, Messenger to the Senate Frank IV. Lane, Messenger to the Senate Charles N. Marsh, Messenger to the Senate George DeWitt Hoyt, Page to the Senate J. W. Finau, Page to the Senate

Thomas Tucker, jun., Doorkeeper to the House
John E. Killian, Assistant Doorkeeper to the House
E. M. Alexander, Postmaster

Thomas Plunkett, Messenger to the House C. W. Philbrick, Messenger to the House James McCormack, Messenger to the House W. G. McDonald, Messenger to the IIouse V. H. Whitney, Messenger to the House Frank H. Burt, Messenger to the House . H. Graves, Messenger to the House

Amounts carried forward.
Stateneni EXTRA SESSION - Concluded.

Stillman W. Edgell, Doorkeeper to the Sen-
$\$ 5000$ 5000
$\$ 10000$
10000 10000 10000 10000 10000 6000 6000 10000 10000 10000 10000
10000 10000
10000 10000
10000 10000 10000
10000 10000
10000
$\$ 1,82000$
$\$ 4,00000$
$30: 300$
01

- 2 2,60000



10000
70000
20000


[^0]:    98

