
REPORT
OF THE
AUDITOR OF ACCOUNTS

OF THE
Commonwealth of Massachusetts

FOR THE
YEAR ENDING DECEMBER 31, 1889.

BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1890.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, JAN. 30, 1890.

To the Honorable Senate and House of Representatives.

I have the honor to present the forty-first annual report of this department, it being for the year ending Dec. 31, 1889.

ARRANGEMENT OF THE REPORT.

The report consists of two parts. The first part exhibits, summarily and in detail, the revenue transactions of the year, tabulated and arranged in exact conformity to the requirements of chapter 16 of the Public Statutes.

The second part shows in like manner the transactions on account of the several sinking funds, also of the trust and other funds, and contains full information upon all matters of public interest relating to the funded debt. And first of revenue transactions.

REVENUE RECEIPTS AND PAYMENTS.

The receipts and payments on account of revenue for the year, including cash in the treasury, are shown in the following statement:—

Cash in the treasury Jan. 1, 1889,	\$1,818,036 65
Cash received during the year,	16,317,917 59
Total,	\$18,135,954 24
Payments during the year,	16,548,115 80
Cash in the treasury Jan. 1, 1890,	\$1,587,838 44

These aggregates are analyzed, detailed and tabulated, in compliance with the law, in the following numbered statements: —

STATEMENT NO. I., pages 22 and 25, is a general exhibit of the receipts and payments.

STATEMENT NO. II., page 26, shows the sources of the revenue.

STATEMENT NO. III., page 29, shows the revenue receipts in detail.

STATEMENT NO. IV. shows the revenue payments for the year.

STATEMENT NO. V. shows the revenue and the expenses, paid and unpaid, in 1888 and 1889.

STATEMENT NO. VI. shows the expenses properly belonging to the years 1888 and 1889, with the appropriations for 1890.

STATEMENT NO. VII. shows the expenses of 1889 in detail.

ESTIMATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1889, the amount actually received, and the sources from which it was derived, are given: —

SOURCES OF REVENUE.	Estimated Revenue. 1889.	Actual Revenue. 1889.
Balance State tax, 1888,	\$1,845 00	\$1,845 00
Corporation taxes, net,	600,000 00	524,441 17
Bank stock taxes, net,	450,000 00	460,053 19
Savings bank taxes,	900,000 00	967,335 69
Insurance companies' taxes and licenses, including Massachusetts Hospital Life Insurance Company,	290,000 00	285,279 64
Excise tax on life insurance companies,	100,000 00	112,344 87
Gas commissioners' tax,	11,300 00	11,893 84
Hawkers' and peddlers' licenses,	20,000 00	22,380 00
State Prison income,	1,500 00	6,225 18
Massachusetts Reformatory income,	45,000 00	35,175 29
Alms-house, Women's Prison, State Farm and Reform School income,	15,000 00	21,169 19
Secretary's fees and commissions,	20,000 00	25,665 79
Cities and towns for support of paupers,	50,000 00	70,001 81
Railroad commissioners' tax,	23,850 00	24,847 18
Fees from courts of insolvency,	12,000 00	13,625 82
Liquor licenses,	300,000 00	444,628 00
Confiscated liquors,	2,000 00	2,001 84
Foreign Railroad companies' tax,	42,419 00	69,018 00
Coal and mining companies' tax,	3,400 00	3,273 69
State Prison industries,	200,000 00	218,589 13
Corporation taxes, 1885, 1886 and 1887, due and unpaid,	70,000 00	81,149 82
Bank taxes, due and unpaid, 1886 and 1887,	3,000 00	8,839 69
Interest on deposits,	75,000 00	116,720 38
Miscellaneous,	34,100 00	33,747 47
Cash in the treasury Jan. 1, 1889,		1,518,036 69
Totals,	\$3,270,414 00	\$5,348,000 37
Direct State tax received,		2,000,000 00
Actual revenue, 1889,		\$7,348,000 37

The above table is made from Statement No. I., page 22. The cash in the treasury January 1 was not included in the column of estimates for the year.

The actual revenue exceeds the estimates by the sum of \$260,242.72. Of this excess \$144,593.00 came from licenses for the sale of intoxicating liquors under the provisions of chapter 100 of the Public Statutes, as amended by chapters 340 and 341 of the Acts of 1888. This is the result to the treasury of the Commonwealth of the experiment of "high license" for the first year of its trial. It is interesting to note it in comparison with the result in the previous year. Thus in 1888 there were 5,831 licenses issued and \$1,286,305.82 received for the same by the cities and towns in which licenses were granted. Of this amount \$249,316.00 was paid to the Commonwealth. In 1889 there were 3,260 licenses issued and \$1,812,810.00 received by such cities and towns, and \$444,593.00 of that amount by the Commonwealth. There were 2,571 licenses in 1889 less than in 1888, and an aggregate of \$526,504.17 more money received therefor in 1889 than in 1888, — resulting to the Commonwealth in an excess of \$195,277.00 in revenue on this account over that of 1888.

The revenue in detail is exhibited in Statement No. III., page 29.

COMPARATIVE RESULTS.

The following is a summary of the expenses, paid and unpaid, belonging to the years 1888 and 1889, so far as they have been presented or are known to this department: —

	1889.	1888.
Ordinary expenses,	\$2,492,268 37	\$2,342,939 55
Exceptional expenses,	5,889,325 00	6,031,234 74
Totals,	\$8,381,593 37	\$8,374,174 29
Deduct taxes of corporations, national banks, etc., distributed to cities and towns, etc., under the law,	2,896,609 20	3,343,840 78
Actual expenses,	\$5,484,984 08	\$5,030,333 51

These results may be changed to some extent by outstanding bills not yet presented to this department.

This table shows an excess of expenses in 1889, over the expenses of 1888, of \$454,560.57.

The easy explanation of the cause of this excess is found in the larger amount of corporation and bank taxes distributed to cities and towns in 1888 than in 1889, — the difference being \$447,141.49. The totals for the two years — before making the deductions — show an excess of expenses in 1889 of less than \$7,500.

Statement No. V. may be consulted for further information on the subject.

GENERAL STATEMENT OF EXPENSES.

The expenses of 1889 are given in a general grouping, which embraces all the departments and the public purposes for which appropriations were made by the last Legislature.

Such details of the business of the year as can be presented within the proper limits of the text will follow this statement.

Interest,	\$1,549,949 37
Legislative department,	312,946 16
Executive and other departments,	104,175 82
State House and Commonwealth Building, etc.,	97,228 97
Sundry commissions,	185,905 01
Printing,	139,521 96
Educational, including State Library,	120,012 62
Judiciary,	248,803 68
Public buildings,	395,768 44
Agriculture, including scholarships, etc.,	57,710 24
State and military aid, including expenses,	392,806 66
Charitable,	556,119 41
Reformatory and correctional,	759,015 43
Military,	216,403 63
Troy & Greenfield Railroad and Hoosac Tunnel,	14,316 98
Prison and Hospital Loan Sinking Fund,	50,000 00
Commonwealth's Flats Improvement Fund,	75,000 00
Soldiers' Home and other gratuities,	35,232 97
State Board of Health,	44,189 77
Massachusetts Institute of Technology,	50,000 00
Protection of the town of Hadley against the encroachment of the Connecticut River,	14,384 32
Ballot boxes cities and towns,	11,616 20
Centennial celebration of the inauguration of George Washington as president of the United States,	23,458 37
Miscellaneous,	72,662 79
Total,	\$5,484,894 35

The interest shown above was paid on the following loans: —

On Troy & Greenfield R. R. loan (Hoosac Tunnel),	\$559,584 45
Boston, Hartford & Erie Railroad loan,	181,798 03
War and bounty loan,	475,979 49
Loans for public buildings, etc.,	332,587 40
Total,	\$1,549,949 37

The reformatory and correctional expenses in 1889 were more than \$105,000 in excess of the same in 1888. Of this excess \$16,575.98 is chargeable to the account of the District Police, and \$66,436.77 to that of Prison Industries. On the following page it will be seen that the receipts from these industries exceeded the payments on their account.

INSTITUTIONS, INCOME AND EXPENSES.

The following table shows the expenses of the institutions named in 1889, the income received from each, and the expenses of the same in excess of the income: —

INSTITUTIONS.	EXPENSES 1889.	INCOME 1889.	EXCESS OF EXPENSES 1889.
State Primary School at Monson,	\$64,276 20	\$198 00	\$64,078 20
State Industrial School for Girls at Lancaster,	18,700 00	530 00	18,160 00
Common School for Boys at Westborough,	36,008 37	782 52	37,725 85
State Almshouse at Tewksbury,	108,301 07	926 86	107,405 21
State Farm at Bridgewater,	62,972 04	4,495 50	58,476 54
Reformatory Prison for Women at Sherborn,	55,005 49	14,217 02	41,777 87
Massachusetts Reformatory at Concord,	174,489 37	35,175 20	139,314 17
State Prison at Boston (Charlestown),	130,007 24	6,226 16	123,842 08
	\$643,009 78	\$62,569 40	\$580,540 32

The expenses on account of the three State prisons were \$17,030.22 in excess of last year. The average number of prisoners in each institution for the year ending Sept. 30, 1889, was as follows: —

State Prison,	575
Massachusetts Reformatory,	648
Reformatory Prison for Women,	230

The gross cost per week per capita was: —

Massachusetts Reformatory,	\$4 81
State Prison,	4 11
Reformatory Prison for Women,	5 01

Compared with 1888, the aggregate expenses of these

institutions in 1889 exceed the expenses of 1888, \$32,080.26; the income was \$17,559.18 less than in 1888, and the excess of expenses in 1889 over the income of that year was \$49,639.44 more than the excess of the same in 1888.

The average number of persons in the other institutions named in the above table, and the per capita expense per week for the year ending Sept. 30, 1889, were as follows:—

	Average Number.	Cost per Week.
State Primary School at Monson,	314	\$9 12
State Industrial School for Girls at Lancaster,	78+	4 71
Lyman School for Boys at Westborough,	162+	9 83
State Almshouse at Tewksbury,	846	2 19
State Farm at Bridgewater,	568	1 57

PRISON INDUSTRIES.

The State Prison at Boston (Charlestown district) and the Massachusetts Reformatory at Concord are the only State institutions in which the prisoners have been employed, under the requirements of chapter 447 of the Acts of 1887, during the year 1889.

The results shown during the year to December 31 are as follows:—

Receipts from the industries,	\$218,280 12
Expenses of the business,	\$188,450 17
Salary of General Superintendent and other necessary expenses for the work,	6,033 15
Total,	194,483 32
Excess of receipts,	\$24,306 80

In 1888 the expenses exceeded the receipts \$65,463.74.

The books and accounts of the above-named institutions are kept under the supervision of the Auditor, as is required by chapter 87 of the Acts of 1887.

The results of the system adopted in compliance with that act have been satisfactory to the officers of the institutions and to those who have had dealings with them.

The farm accounts indicate successful management, show-

ing a profit in favor of the farm at each institution as follows:—

At Monson,	\$3,055 19
Westborough,	2,166 66
Lancaster,	351 50
Tewksbury,	3,887 21
Bridgewater,	2,639 65
Concord,	2,127 80
Sherborn,	1,454 73
Total,	\$15,682 74

THE AUSTRALIAN BALLOT.

Chapter 413 of the Acts of 1889 provides for the printing and distributing of ballots at the public expense for use at all national and state elections. The act is modelled after the system existing in Australia, but is modified and changed so as to harmonize with the principles of a republican government, and to conform to the usages prevailing under the constitution and laws of this Commonwealth.

The election in November last was conducted under the provisions of said chapter, and the expense to the Commonwealth is given here as a matter of general interest to the people. Included in the expenses is the amount paid for new ballot boxes—say 200 in number—required for the increase in the number of voting precincts, mostly in Boston.

Cost of paper, about	\$2,500 00
of printing and distributing to cities and towns 1,644,200 ballots,	14,630 38
of 200 ballot boxes at \$50 each,	10,000 00
Total expenses,	\$27,130 38

TROR & GREENFIELD RAILROAD AND HOOSAC TUNNEL.

The account with this enterprise is not yet closed. The sale by the Commonwealth of its interest in this railroad line was completed Feb. 1, 1887, under the provisions of chapter 297 of the Acts of 1885. The Fitchburg Railroad Company was the purchaser, and an action of contract in favor of the Commonwealth against said railroad company is

now pending before the Superior Court for rent under the lease of the Southern Vermont Railroad Company. The amount involved in the suit is \$72,000 and interest for six years. There are still outstanding 1,200 shares of the capital stock of the Troy & Greenfield Railroad Company, which the Commonwealth is ready to buy at eight dollars per share, as authorized by chapter 48 of the Resolves of 1883. It has already bought and paid for 23,751 shares at that price. The transactions for 1889 are as follows:—

Paid for salary and expenses of the Treasurer,	\$5,232 09
for purchase of the equity (chap. 48, Resolves of 1883),	9,024 00
for interest on loans,	559,584 45
Total payments 1889,	\$573,840 54

RECEIPTS.

Received from earnings of road,	7,891 91
Net payments in 1889,	\$566,008 59

COST OF THE ENTERPRISE.

Net cost Jan. 1, 1889,	\$26,915,938 97
Add net payments in 1889,	566,008 59
Net cost Jan. 1, 1890,	\$27,481,947 56

THE STATE CENSUS OF 1885.

The last bill on account of the decennial census of the Commonwealth taken in 1885 was paid in 1889, and the amount will be found in the table of expenses belonging to the year 1888 in Statement No. VI., as it should be charged to the expenses of that year.

The total expenses were as follows:—

For taking the census,	\$193,911 32
printing and binding,	49,500 00
Total,	\$243,411 32

The total cost of taking the census of 1875 was \$194,829.79.

STATE AID AND BOUNTIES.

The laws providing for the payment of State aid to "invalid pensioners and their dependents," and to "indigent soldiers and sailors," were revised and consolidated by the Legislature of 1889.

The provisions for aiding these classes of persons will be found in chapters 301 and 279 of the Acts of 1889 respectively. Reimbursements to cities and towns for moneys expended under the provisions of said chapters will not be made till December of the current year, but the laws have been in force since June 1, 1889. It is expected that the reimbursements for State and military aid paid in 1889 will be considerably increased by the revision of the laws at the last session of the Legislature, and the estimate on this account for 1890 is \$415,000, as against \$390,000 for 1889. The reimbursements in 1889 were for payments made by cities and towns in 1888, under the provisions of the old laws, and were as follows:—

Under chapter 301 of the Acts of 1879,	\$310,753 82
Under chapter 252 of the Acts of 1879,	75,795 34
(These Acts are embodied in chapter 30 of the Public Statutes.)	
Total,	\$386,549 16
Paid Trustees of Soldiers' Home in Chelsea (Resolve, chap. 9, 1889),	20,000 00
Total for the year,	\$406,549 16

There has been paid to the trustees of the Soldiers' Home during the year, in addition to the above amount, \$32,357.64 for the purpose of building an addition to the Home, as authorized by chapter 60 of the Resolves of 1889.

The average payment for each day in the year was about \$1,113.80.

Number of cities and towns reimbursed for payment of State aid in 1888 was, —

Under chapter 301,	324
Under chapter 252,	261

The number of persons aided in 1888 under chapter 301 is classified as follows:—

Invalid pensioners,	3,051
Wives of pensioners aided,	521
Widows of pensioners aided,	2,656
Widowed mothers,	822
Dependent fathers,	53
Totals,	7,103

The average amount paid by the Commonwealth to each person under chapter 301 was \$43.74+. The above figures show an increase of payments of \$14,334.92 over the payments of 1887, and an increase of 453 persons aided over the number aided in that year. A large part of the increase was the result of the passage of chapter 121 of the Acts of 1887, allowing State aid to all widows of invalid pensioners who were married to said pensioners before the ninth day of April, 1880.

INDIGENT SOLDIERS AND SAILORS.

The number of indigent soldiers and sailors who received aid in 1888 under chapter 252 was 1,827. The average amount paid by the Commonwealth to each person was \$41.48.

The cities and towns paid the same amount that was paid by the Commonwealth to each person, making the average \$82.96 for the year.

Surgeon-General Holt examined 239 applicants for State aid during the year.

The aggregate of the payments for indigent soldiers and sailors in 1889 is \$3,036.22 in excess of the payments in 1886. There was an increase of only eleven persons in the number aided, but the infirmities of age, added to the hardships endured and the diseases contracted while in the service of their country, required a larger monthly contribution to their necessities to prevent actual suffering and to insure their comfortable support.

TOTAL PAYMENTS OF STATE AID.

The total payments by the Commonwealth for State and military aid from 1861 to the close of the year 1889, including pensions granted by special resolves, amount to	\$19,450,107 72
Add amount paid in 1889,	406,549 16
Total to Jan. 1, 1890,	\$19,856,656 88

BOUNTIES.

Bounties were paid in 1889 to the following-named persons:—

Barney McCabe,	\$416 25
David J. Lantz,	259 71
William H. Johnson,	140 00
Joanna Ronan, widow of James Ronan,	9 33
Total,	\$825 29
Bounties paid to Jan. 1, 1890,	17,748,261 93
Total payments to Jan. 1, 1890,	\$17,749,087 22

BURIAL OF VETERANS.

By chapter 395 of the Acts of 1889 it is made "the duty of the mayor of each city and of the selectmen of each town in the Commonwealth to designate some suitable person or persons, who shall serve without compensation, and shall be other than the overseers of the poor or those employed by them, whose duty it shall be, under regulations established by the commissioners of State and military aid, to cause to be properly interred the body of any honorably discharged soldier, sailor or marine who served in the army or navy of the United States during the late war who may hereafter die in such city or town without leaving sufficient means to defray funeral expenses." The expense of such burial is in no case to exceed thirty-five dollars; one-half of which is to be paid by the Commonwealth in the same manner and at the same time as payments for State and military aid are paid. The burial shall not be made in any cemetery or burial ground used exclusively for the burial of the pauper dead, or in that portion of any burial ground used for that purpose. The State aid commissioners have issued regulations to the mayors of cities and to the selectmen of towns for their guidance in carrying out the provisions of said act.

Sixty-two burials have been reported to the commissioners since the act took effect, June 4, 1889. In several cases the deaths occurred in towns or cities adjoining the place of settlement of the deceased, and unpleasant controversies have arisen between the authorities as to whether the place of settlement or the place where the death occurred should pay the expense of burial.

The letter of the law fixes the liability upon the town or city where the death occurred, and the question of settlement cannot properly be raised. In the interest of good neighborhood, and out of respect for the tenderest sentiments of humanity, it is to be hoped that no future controversies over this question may arise.

ESTIMATES FOR 1890.

The estimates of the expenses for the current year are largely based upon the reports submitted to the Auditor by the officers and boards having charge of the several branches of the public service under the provisions of chapter 41 of the Acts of 1885.

The estimates of the revenue are based upon existing laws in relation to licenses, fees, the income of certain institutions, etc., and the taxation of property and corporate franchises.

From the best information obtainable, the expenses in detail will be as follows:—

Estimated Expenses.

Executive Department,	\$24,900 00
Legislative Department,	310,650 00
Secretary's Department,	23,700 00
Treasurer's Department,	21,350 00
Tax Commissioner's Department,	23,500 00
Auditor's Department,	12,300 00
Attorney-General's Department,	11,784 00
Commissioner of Corporations,	400 00
Commissioners of Savings Banks,	15,500 00
Commissioners of Inland Fisheries and Game,	10,250 00
Railroad Commissioners,	24,000 00
Harbor and Land Commissioners,	10,800 00
Insurance Commissioner's Department,	25,180 00
Bureau of Statistics of Labor,	10,800 00

Amount carried forward, \$525,114 00

Amount brought forward,	\$525,114 00
Civil Service Commissioners,	15,000 00
Gas and Electric Light Commissioners,	11,000 00
Cattle Commissioners,	5,000 00
Comptroller of County Accounts,	7,500 00
Commissioner of Foreign Corporations,	5,325 00
Commissioner on Public Records of Parishes, Towns and Counties,	4,000 00
	\$572,939 00

State Library,	\$10,800 00
Judiciary,	240,699 96
State Board of Health,	9,800 00
State Board of Arbitration,	9,000 00
Inspection of Gas Meters,	4,000 00
Assayer and Inspector of Liquors,	1,200 00
	275,499 96

Agricultural Department.

Secretary's Department,	\$6,000 00
Members' travel,	1,900 00
Agricultural bounties,	20,400 00
	29,200 00

CHARITABLE.

Board of Lunacy and Charity.

Department of In-door Poor,	\$32,000 00
Department of Out-door Poor,	19,900 00
Inspector's Department,	10,500 00
Expenses of the Board,	4,500 00
Auxiliary Visitors,	1,500 00
	68,400 00

Miscellaneous Charitable.

State lunatic paupers,	\$150,000 00
Transportation of State paupers,	16,700 00
Temporary aid to State paupers,	16,000 00
Support of State paupers,	50,000 00
Burial of State paupers,	7,500 00
Support of outside infants,	13,000 00
Indigent and neglected children,	16,000 00
Cases settlement and bastardy,	2,000 00
Asylums for destitute infants,	5,500 00
State Almshouse,	108,500 00
State Primary School,	55,000 00
School for Feeble-minded,	31,000 00
Expenses contagious diseases,	3,000 00
Amounts carried forward,	\$474,200 00
	\$946,038 96

<i>Amounts brought forward,</i>	\$474,200 00	\$946,038 94
Medical examinations and inquests,	3,500 00	
Annuities,	3,556 00	
Pensions,	520 00	
Westborough Insane Hospital, maintenance,	12,000 00	493,776 00

Reformatory and Correctional.

State Prison,	\$137,500 00
Massachusetts Reformatory,	165,000 00
Reformatory Prison for Women,	56,000 00
State Farm,	67,000 00
Lyman School for Boys,	45,400 00
State Industrial School for Girls,	13,400 00
Arrest of fugitives,	2,000 00
Agent for aiding discharged convicts,	4,000 00
Agent for aiding discharged female convicts,	3,775 00
Aiding prisoners discharged from Massachusetts Reformatory,	5,000 00
Commissioners of Prisons,	9,200 00
District Police,	72,100 00
Trustees State Primary and Reform Schools,	1,200 00
Commissioners of Prisons' agents,	2,400 00
General Superintendent of Prisons,	6,700 00
Industries at the various prisons,	320,000 00
Miscellaneous,	1,400 00

State House expenditures,	\$27,612 50
Commonwealth Building,	5,900 00
House No. 13 Beacon Street,	8,000 00
Printing other than legislative,	83,300 00
Educational, — Deaf and Dumb, etc.,	84,900 00
Normal Art School,	16,400 00
Provincial Laws,	12,710 00

War Expenses.

State and Military aid,	\$415,000 00
Commissioners on State aid,	8,040 00
State Pension Agent,	5,560 00
Soldiers' Employment Bureau,	800 00
Bounties to Massachusetts volunteers,	1,000 00
Postage, printing, etc., on account of State aid,	500 00
State Military and Naval Historian,	2,500 00

Amount carried forward, \$3,024,112 46

<i>Amount brought forward,</i>	\$3,024,112 46
Interest, including January payment,	
1891,	\$1,500,000 00
Premium on exchange,	5,000 00
Unpaid warrants,	922 35
Unexpended appropriations, about,	625,000 00
Corporation taxes, cities and towns,	1,119 00
Deficiencies,	16,764 14
Bank taxes, cities and towns,	1,515 50
	2,150,320 99

Military.

Adjutant-General's Bureau,	\$21,000 00
Quartermaster-General's Bureau,	5,000 00
Militia bounty,	105,000 00
Militia transportation,	20,000 00
Quartermaster's supplies,	16,000 00
Armory rents,	36,000 00
Military camp ground,	1,000 00
Military accounts,	4,500 00
Surgeon-General's Bureau,	1,700 00
Medical supplies,	500 00
Record of officers, sailors and marines,	2,000 00
	212,700 00

Miscellaneous.

Escheated estates,	\$4,000 00
Annuities M. Johonnot,	600 00
Eye and Ear Infirmary,	15,000 00
Construction of roads in Mashpee,	300 00
Weights, measures, balances and reports,	2,400 00
Agricultural Experiment Station,	10,000 00
Massachusetts Agricultural Scholarships,	10,000 00
Massachusetts Agricultural College,	10,000 00
Unclaimed dividends of insurance companies and savings banks,	4,000 00
Expenses State valuation,	3,000 00
Commission on Topographical Survey and Map of Massachusetts,	8,500 00
Prison and Hospital Loan Sinking Fund,	60,000 00
Removal of wrecks from tide-waters,	5,000 00
Arrangement and preservation of the records in Secretary's Department,	5,000 00
Civil Service Commissioners, rent,	800 00
Bureau of Labor Statistics, rent of rooms,	3,000 00
Massachusetts Soldiers' Home,	20,000 00
Commonwealth's Flats Improvement Fund,	127,000 00

Amounts carried forward, \$288,600 00 \$5,387,133 45

<i>Amounts brought forward,</i>	\$288,600 00	\$5,887,133 43
Annual industrial statistics,	6,500 00	
Adulteration of food and drugs,	10,000 00	
Protection of inland waters,	27,000 00	
Rent of rooms for Comptroller of County Accounts,	650 00	
Massachusetts Institute of Technology,	50,000 00	
Massachusetts School for the Feeble-minded, buildings,	75,000 00	
Printing and distributing ballots (chapter 436, Acts of 1888),	15,000 00	
Aid small towns to provide school superintendents,	12,500 00	
Support of normal schools, revenue,	15,000 00	
Westfield Normal School, for buildings,	75,000 00	
Bridgewater Normal School, for buildings,	75,000 00	

650,250 00

\$6,037,383 43

ESTIMATED REVENUE.

Balance State tax, 1888,	\$1,845 00
Corporation taxes, net,	650,000 00
Bank stock taxes, net,	419,412 00
Savings bank taxes,	900,000 00
Insurance taxes and licenses, including Massachusetts Hospital Life Insurance Company,	280,000 00
Excise tax on life insurance companies,	100,000 00
Gas Commissioners' tax,	11,300 00
Hawkers' and peddlers' licenses,	21,000 00
State Prison income,	5,000 00
Almshouse, Women's Prison and Reform School income,	16,000 00
Secretary's fees and commissions,	22,000 00
Cities and towns for support of paupers,	65,000 00
Railroad Commissioners' tax,	24,000 00
Fees from courts of insolvency,	12,000 00
Liquor licenses,	375,000 00
Confiscated liquors,	2,500 00
Foreign railroad companies' tax,	46,000 00
Massachusetts Reformatory,	35,000 00
Coal and mining companies' tax,	4,000 00
Gas inspection tax,	4,100 00
Prison industries,	240,000 00
Corporation tax (1886, '87, '88, '89), about,	96,661 87
Bank tax due and unpaid, 1889, about,	1,049 87

Amount carried forward, . . . \$3,331,868 24

<i>Amount brought forward,</i>	\$3,331,868 24
Interest on deposits,	100,000 00
Miscellaneous,	30,000 00

Cash on hand Jan. 1, 1890,	\$3,461,868 24
	1,587,838 44

Total, . . . \$5,049,706 68

Estimated expenses,	\$6,037,383 45
Estimated revenue,	5,049,706 68

Deficit, . . . \$987,676 77

This deficit — \$987,676.77 — is, in round numbers, \$126,000 larger than that of 1889.

To provide for it, and for the necessities of the treasury before the revenues of the year can be realized, will be the duty of the Legislature. The direct State tax of 1889 was \$2,000,000, as against \$2,250,000 in 1888, — a reduction of \$250,000 in favor of 1889. If no large grants directly from the treasury are authorized, and if wise precaution is exercised in making appropriations for special purposes for which no estimates have been submitted to this department, the direct State tax for 1890 may be at least \$250,000 less than that of 1889.

CLERICAL WORK AND COMPENSATION.

The auditor's department was established to guard the treasury and to keep a correct record of the fiscal operations of the Commonwealth. It is the repository of the bills and vouchers for money paid by order of the Governor and council on the certificate of the auditor. The accounts of all moneys received and paid out by the treasurer are scrutinized and verified in this department. These transactions amounted to more than \$66,000,000 in 1889, and the clerical work required to examine and file the bills, analyze, tabulate and prepare the figures for the auditor's report is most important and laborious.

The work of the department is continual and exacting through the year. There can be neither drones at the desks nor loiterers about the office. The duties are increasing, and yet the salaries of the clerks are less than they were

fifteen years ago. I therefore deem it a fitting recognition of their faithful and most efficient work to recommend that their salaries be increased.

THE PUBLIC DEBT AND THE SEVERAL FUNDS.

All matters relating to the public debt and the transactions on account of the several sinking funds and other funds and accounts will be considered in their proper place, near the end of the report, immediately following Revenue Statement No. VII.

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STATEMENT No. VII.
LEGISLATURE — REGULAR SESSION.

DETAILS No. 80.
[Acts 1880, Chap. 352; 1889, Chaps. 3 and 472.]
SENATE PAY-ROLL.

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.
1st Suffolk,	Benjamin F. Campbell,	Boston,	\$1 00	\$750 00	\$751 00
2d "	Edwin L. Pillsbury,	Boston,	1 00	750 00	751 00
3d "	Edward J. Donovan,	Boston,	1 00	750 00	751 00
4th "	James Donovan,	Boston,	1 00	750 00	751 00
5th "	Henry H. Sprague,	Boston,	1 00	750 00	751 00
6th "	John A. Collins,	Boston,	1 00	750 00	751 00
7th "	Edward J. Hathorne,	Boston,	1 00	750 00	751 00
8th "	Thomas F. Hunt,	Boston,	1 00	750 00	751 00
9th "	Daniel Gunn,	Boston,	1 00	750 00	751 00
1st Essex,	William A. Clark, Jr.,	Lynn,	2 00	750 00	752 00
2d "	Charles H. Symonds,	Salem,	4 00	750 00	754 00
3d "	Benjamin F. Cook,	Gloucester,	7 00	750 00	757 00
4th "	James D. Pike,	Merrimac,	9 00	750 00	759 00
5th "	David Walker,	Lynn,	2 00	750 00	752 00
6th "	Edward F. O'Sullivan,	Lawrence,	6 00	750 00	756 00
1st Middlesex,	James F. Dwinell,	Winchester,	2 00	750 00	752 00
2d "	Henry J. Hosmer,	Concord,	4 00	750 00	754 00
3d "	Chester W. Kinsley,	Cambridge,	1 00	750 00	751 00
4th "	William N. Davenport,	Marlborough,	7 00	740 00	757 00
5th "	Moses P. Palmer,	Groton,	7 00	750 00	757 00
6th "	Alonzo H. Evans,	Everett,	1 00	750 00	751 00
7th "	Frank W. Howe,	Lowell,	6 00	750 00	756 00

1st Worcester,	Henry L. Parker,	Worcester,	9 00	750 00	759 00
2d "	Silas M. Wheelock,	Uxbridge,	9 00	750 00	759 00
3d "	Lavi L. Whitney,	Milbury,	9 00	750 00	759 00
4th "	Harris C. Hartwell,	Fitchburg,	10 00	1,500 00	1,510 00
Worcester and Hampshire,	Charles E. Stevens,	Ware,	16 00	750 00	766 00
1st Hampden,	Edwin D. Metcalf,	Springfield,	20 00	750 00	770 00
2d "	George W. Gibson,	Chicopee,	21 00	750 00	771 00
Franklin,	Edwin Baker,	Shelburne,	25 00	750 00	775 00
Berkshire,	John C. Crosby,	Pittsfield,	30 00	750 00	780 00
Berkshire and Hampshire,	Alfred S. Fassett,	Great Barrington,	35 00	750 00	785 00
1st Norfolk,	James T. Stevens,	Braintree,	3 00	750 00	753 00
2d "	Enos H. Tucker,	Needham,	3 09	750 00	753 00
1st Plymouth,	Jubal C. Gleason,	Rockland,	4 00	750 00	754 00
2d "	James H. Harlow,	Middleborough,	7 00	750 00	757 00
1st Bristol,	Austin Messinger,	Norton,	7 00	750 00	757 00
2d "	Joseph O'Neil, ²	Fall River,	11 00	150 00	161 00
3d "	Robert Howard,	Fall River,	11 00	750 00	761 00
Cape,	Thomas W. Cook,	New Bedford,	11 00	750 00	761 00
	David Fisk,	Dennis,	17 00	750 90	767 00
			\$325 00	30,900 00	31,225 00

Senate Compensation, \$30,900 00

Senate Mileage, 325 00

\$31,225 00

Amount carried forward,

\$31,225 00

¹ President.

² Unseated by resolution Jan. 21 in favor of Robert Howard.

DETAILS No. 81.
HOUSE OF REPRESENTATIVES PAY-ROLL.
[Acts 186, Chap. 32; 183, Chap. 3.]

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.
	<i>Brought forward,</i>				\$31,225 00
1st Barnstable,	Albert R. Eldridge,	Bourne,	\$18 00	\$750 00	\$768 00
2d "	Joshua Crowell,	Dennis,	17 00	750 00	767 00
3d "	George Eldridge, ¹	Chatham,	—	—	—
	David Conwell,	Provincetown,	25 00	750 00	775 00
1st Berkshire,	Orland J. Brown,	North Adams,	28 00	750 00	778 00
2d "	Albert E. Richmond,	North Adams,	28 00	750 00	778 00
3d "	Thomas Riley,	Adams,	33 00	750 00	783 00
	Joshua L. D. Bowerman, ²	Lanesborough,	—	—	—
	Stephen L. Northup, ³	Lanesborough,	31 00	750 00	781 00
4th "	Charles M. Wilcox,	Pittsfield,	30 00	750 00	780 00
5th "	Peter J. McDonald,	Pittsfield,	30 00	750 00	780 00
6th "	Charles N. Foote,	Lee,	33 00	750 00	783 00
7th "	Theodore Giddings,	Great Barrington,	35 00	750 00	785 00
	George A. Shepard,	Sandisfield,	36 00	750 00	786 00
1st Bristol,	Stephen Stanley,	N. Attleborough,	7 00	750 00	757 00
2d "	Abijah T. Wales,	Attleborough,	7 00	750 00	757 00
3d "	Charles B. Gardner,	Raynham,	7 00	750 00	757 00
4th "	Rollin M. Babbitt,	Berkley,	8 00	750 00	758 00
	William L. White, Jr.,	Taunton,	7 00	750 00	757 00
	William M. Hall,	Taunton,	7 00	750 00	757 00
	Nash T. Merrill,	Acushnet,	11 00	750 00	761 00
5th "	James H. Thompson,	New Bedford,	11 00	750 00	761 00
6th "	David B. Kempton,	New Bedford,	11 00	750 00	761 00
7th "	Charles P. Rugg,	New Bedford,	11 00	750 00	761 00
	William Gordon, Jr.,	New Bedford,	11 00	750 00	761 00
	George W. Slocum,	Dartmouth,	12 00	750 00	762 00
8th "	John J. McDonough,	Fall River,	11 00	750 00	761 00
	John Edwards,	Fall River,	11 00	750 00	761 00
	John H. Burgess,	Fall River,	11 00	750 00	761 00
9th "	Robert Henry,	Fall River,	11 00	750 00	761 00
10th "	Hugo A. Dubuque,	Fall River,	11 00	750 00	761 00
	Charles Perry,	Rehoboth,	8 00	750 00	758 00
1st Dukes,	Cornelius B. Marchant,	Edgartown,	20 00	750 00	770 00
1st Essex,	George C. Rogers,	West Newbury,	6 00	750 00	756 00
2d "	John J. Prevoux,	Amesbury,	9 00	750 00	759 00
3d "	Henry H. Johnson,	Haverhill,	7 00	750 00	757 00
4th "	J. Otis Wardwell,	Haverhill,	7 00	750 00	757 00
5th "	William R. Rowell,	Methuen,	7 00	750 00	757 00
6th "	Martin L. Storer,	Haverhill,	7 00	750 00	757 00
7th "	Michael F. Sullivan,	Lawrence,	6 00	750 00	756 00
8th "	John F. Howard,	Lawrence,	6 00	750 00	756 00
	Phineas W. Haseltine,	Lawrence,	6 00	750 00	756 00
	John H. Stafford,	Lawrence,	6 00	750 00	756 00
	Thomas K. Gilman,	North Andover,	6 00	750 00	756 00
	Baxter P. Pike,	Topsfield,	5 00	750 00	755 00
	Edward P. Shaw,	Newburyport,	8 00	750 00	758 00
	Luther Dame,	Newbury,	8 00	750 00	758 00
	<i>Carried forward,</i>		\$626 00	\$33,750 00	\$34,376 00
					\$31,225 00

¹ Failed to qualify.

² Died January 25th.

³ In place of Bowerman, deceased.

STATEMENT VII.

Revenue Expenses.

DETAILS 81.

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AUDITOR'S REPORT.

[Jan.

1890.]

PUBLIC DOCUMENT—No. 6.

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STATEMENT VII.

Revenue Expenses.

DETAILS 81.

STATEMENT VII.

Revenue Expenses.

DETAILS.

STATEMENT VII.

Revenue Expenses.

DETAILS.

HOUSE PAY-ROLL — Continued.

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.	
	<i>Brought forward,</i>		\$626 00	\$33,750 00	\$34,376 00	\$31,225 00
9th Essex,	Simeon Dodge, Jr.,	Wenham,	5 00	750 00	755 00	
	Edgar S. Taft,	Gloucester,	7 00	750 00	757 00	
10th "	Epes Davis,	Gloucester,	7 00	750 00	757 00	
	Forbes P. Haskell,	Gloucester,	7 00	750 00	757 00	
11th "	William H. Nichols,	Gloucester,	7 00	750 00	757 00	
12th "	William D. Sobier,	Beverly,	4 00	750 00	754 00	
13th "	Francis T. Berry,	Salem,	4 00	750 00	754 00	
14th "	Samuel L. Gracey,	Salem,	4 00	750 00	754 00	
15th "	Edward F. Brown,	Salem,	4 00	750 00	754 00	
16th "	Thomas Snow,	Marblehead,	4 00	750 00	754 00	
17th "	James H. Richards,	Lynn,	2 00	750 00	752 00	
	Daniel P. Stimpson,	Swampscott,	3 00	750 00	753 00	
18th "	James P. Martin,	Lynn,	2 00	750 00	752 00	
	Elihu B. Hayes,	Lynn,	2 00	750 00	752 00	
19th "	John McFarlane,	Lynn,	2 00	750 00	752 00	
	Rufus Kimball,	Lynn,	2 00	750 00	752 00	
20th "	Langdon H. Holden,	Lynn,	2 00	750 00	752 00	
	Horace H. Atherton,	Saugus,	2 00	750 00	752 00	
21st "	Stephen S. Littlefield,	Peabody,	4 00	750 00	754 00	
22d "	Charles H. Shepard,	Danvers,	4 00	750 00	754 00	
1st Franklin,	Naham S. Cutler,	Greenfield,	21 00	750 00	771 00	
2d "	Henry D. Hurlston,	New Salem,	19 00	750 00	769 00	
3d "	Ralph A. Atherton,	Old,	21 00	750 00	771 00	
4th "	John B. Packard,	Conway,	21 00	750 00	771 00	
5th "	Charles Howes,	Ashfield,	27 00	750 00	777 00	
1st Hampden,	John B. Ripley,	Granville,	21 00	750 00	771 00	
2d "	Oren B. Parks,	Westfield,	22 00	750 00	772 00	
	Robert B. Crane,	Westfield,	22 00	750 00	772 00	
3d "	John Hildreth,	Holyoke,	22 00	750 00	772 00	
4th "	Jeremiah J. Keane,	Holyoke,	22 00	750 00	772 00	
5th "	George D. Eldridge,	Chicopee,	21 00	750 00	771 00	
6th "	William F. Ferry,	Springfield,	20 00	750 00	770 00	
	Hiram B. Lane,	Springfield,	20 00	750 00	770 00	
7th "	A. Olin Brooks,	Springfield,	20 00	750 00	770 00	
8th "	Charles A. Call,	Springfield,	20 00	750 00	770 00	
	Charles H. Bennett,	Springfield,	20 00	750 00	770 00	
9th "	Lurin J. Potter,	Longmeadow,	21 00	750 00	771 00	
10th "	William W. Leach,	Palmer,	17 00	750 00	767 00	
1st Hampshire,	John B. Botturb,	Northampton,	23 00	750 00	773 00	
2d "	Henry A. Kimball,	Northampton,	23 00	750 00	773 00	
3d "	Charles K. Brewster,	Worthington,	27 00	750 00	777 00	
4th "	John N. Pierce,	Hadley,	24 00	750 00	774 00	
5th "	Frank E. Paige,	Amherst,	20 00	750 00	770 00	
	William S. Douglas,	Greenwich,	18 00	750 00	768 00	
1st Middlesex,	George A. Perkins,	Cambridge,	1 00	750 00	751 00	
	Chester F. Sanger,	Cambridge,	1 00	750 00	751 00	
2d "	Horace E. Clayton,	Cambridge,	1 00	750 00	751 00	
	Horace G. Kemp,	Cambridge,	1 00	750 00	751 00	
3d "	John W. Coveney,	Cambridge,	1 00	750 00	751 00	
	<i>Carried forward,</i>		\$1,228 00	\$70,500 00	\$71,728 00	\$31,225 00

HOUSE PAY-ROLL — *Continued.*

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.	
	<i>Brought forward,</i>		\$1,228 00	\$70,500 00	\$71,728 00	\$31,225 00
4th Middlesex,	Frank W. Dallinger,	Cambridge,	1 00	750 00	751 00	
5th "	Moses D. Church,	Cambridge,	1 00	750 00	751 00	
6th "	Joshua H. Davis,	Somerville,	1 00	750 00	751 00	
7th "	Francis H. Raymond,	Somerville,	1 00	750 00	751 00	
8th "	Irving L. Russell,	Somerville,	1 00	750 00	751 00	
9th "	J. Henry Norcross,	Medford,	1 00	750 00	751 00	
10th "	Henry E. Turner, Jr.,	Malden,	1 00	750 00	751 00	
11th "	Thomas E. Barker,	Malden,	1 00	750 00	751 00	
12th "	Joseph H. Connell,	Everett,	1 00	750 00	751 00	
13th "	William E. Barrett,	Melrose,	1 00	1,500 00	1,501 00	
14th "	Myron J. Ferren,	Stoneham,	2 00	750 00	752 00	
15th "	Charles F. Woodward,	Wakefield,	2 00	750 00	752 00	
16th "	Montessor T. Allen,	Woburn,	2 00	750 00	752 00	
17th "	Lewis M. Bancroft,	Reading,	3 00	750 00	753 00	
18th "	Samuel W. McCall,	Winchester,	2 00	750 00	752 00	
19th "	Charles Q. Pierce,	Watertown,	2 00	750 00	752 00	
20th "	Gorham D. Gilman,	Newton,	2 00	750 00	752 00	
21st "	Winfield S. Slocum,	Newton,	2 00	750 00	752 00	
22d "	Henry S. Milton,	Waltham,	2 00	750 00	752 00	
23d "	George W. Cutting,	Weston,	3 00	750 00	753 00	
24th "	John F. Hutchinson,	Lexington,	2 00	750 00	752 00	
25th "	Edward M. Nichols,	Wilmington,	4 00	750 00	754 00	
26th "	Michael J. Garvey,	Lowell,	6 00	750 00	756 00	
27th "	Francis W. Qua,	Lowell,	6 00	750 00	756 00	
28th "	Peter J. Brady,	Lowell,	6 00	750 00	756 00	
29th "	Charles H. Barber,	Lowell,	6 00	750 00	756 00	
30th "	Thomas H. Connell,	Lowell,	6 00	750 00	756 00	
31st "	Richard B. Allen,	Lowell,	6 00	750 00	756 00	
32d "	Albert Mead,	Natick,	4 00	750 00	754 00	
1st Nantucket,	Abner Greenwood,	Ashland,	5 00	750 00	755 00	
2d "	George A. Reed,	Framingham,	5 00	750 00	755 00	
3d "	Charles E. Spring,	Holliston,	5 00	750 00	755 00	
4th "	I. Porter Morse,	Marlborough,	7 00	750 00	757 00	
5th "	Francis C. Curtis,	Marlborough,	7 00	750 00	757 00	
6th "	Nelson B. Conant,	Littletton,	6 00	750 00	756 00	
7th "	John O. Bennett,	Pepperell,	8 00	750 00	758 00	
8th "	Horace S. Brooks,	Ashby,	10 00	750 00	760 00	
1st Norfolk,	Anthony Smalley,	Nantucket,	24 00	750 00	774 00	
2d "	George C. Stearns,	Dedham,	2 00	750 00	752 00	
3d "	George N. Carpenter,	Brookline,	1 00	750 00	751 00	
4th "	Ferdinand A. Wyman,	Hyde Park,	2 00	750 00	752 00	
5th "	Walter P. Beck,	Milton,	2 00	750 00	752 00	
6th "	Warren W. Adams,	Quincy,	2 00	750 00	752 00	
7th "	John F. Merrill,	Quincy,	2 00	750 00	752 00	
8th "	Louis A. Cook,	Weymouth,	3 00	750 00	753 00	
9th "	Thos. Haven Dearing,	Braintree,	3 00	750 00	753 00	
10th "	Robert S. Gray,	Walpole,	4 00	750 00	754 00	
11th "	Rufus A. Thayer,	Randolph,	3 00	750 00	753 00	
12th "	William A. Wyckoff,	Franklin,	6 00	750 00	756 00	
13th "	James D. Lincoln,	Wrentham,	5 00	750 00	755 00	
14th "	Albert E. Miller,	Needham,	3 00	750 00	753 00	
	<i>Carried forward,</i>		\$1,428 00	\$110,250 00	\$111,678 00	\$31,225 00

¹ Speaker.

HOUSE PAY-ROLL.—Continued.

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.
	<i>Brought forward,</i>		\$1,428 00	\$110,350 00	\$111,578 00
					\$31,225 00
1st Plymouth,	Everett F. Sherman,	Plymouth,	8 00	750 00	758 00
2d "	Thomas Alden,	Duxbury,	8 00	750 00	758 00
3d "	J. Dean Bonney,	Pembroke,	6 00	750 00	756 00
4th "	Z. Taylor Harrington,	Hull,	5 00	750 00	755 00
5th "	William Henry Brooks,	Hanover,	5 00	750 00	755 00
6th "	Harvey H. Pratt,	Abington,	4 00	750 00	754 00
7th "	Ellis B. Purrington,	Mattapoisett,	11 00	750 00	761 00
8th "	Jared F. Alden,	Middleborough,	7 00	750 00	757 00
9th "	Robert O. Harris,	E. Bridgewater,	5 00	750 00	755 00
10th "	Charles French Porter,	Brockton,	5 00	750 00	755 00
11th "	A. Cranston Thompson,	Brockton,	5 00	750 00	755 00
12th "	Charles C. Bixby,	Brockton,	5 00	750 00	755 00
1st Suffolk,	Charles T. Witt,	Boston,	1 00	750 00	751 00
	Clarence P. Lovell,	Boston,	1 00	750 00	751 00
2d "	Patrick J. Kennedy,	Boston,	1 00	750 00	751 00
	Thomas O. McEhanev,	Boston,	1 00	750 00	751 00
3d "	William H. Murphy,	Boston,	1 00	750 00	751 00
	John W. O'Neil,	Boston,	1 00	750 00	751 00
4th "	William H. Preble,	Boston,	1 00	750 00	751 00
	Ira A. Worth,	Boston,	1 00	750 00	751 00
5th "	Omer Ellsbury,	Boston,	1 00	750 00	751 00
	George N. Swallow,	Boston,	1 00	750 00	751 00
6th "	John P. Gillespie,	Boston,	1 00	750 00	751 00
	Richard M. Barry,	Boston,	1 00	750 00	751 00
7th "	Thomas G. Farron,	Boston,	1 00	750 00	751 00
8th "	Daniel McLaughlin,	Boston,	1 00	750 00	751 00
	John H. Sullivan,	Boston,	1 00	750 00	751 00
9th "	Harrison H. Atwood,	Boston,	1 00	750 00	751 00
	Frank Morison,	Boston,	1 00	750 00	751 00
10th "	Andrew B. Lattimore,	Boston,	1 00	750 00	751 00
	Jacob Fotler,	Boston,	1 00	750 00	751 00
11th "	Edward Sullivan,	Boston,	1 00	750 00	751 00
	George P. Sanger, Jr.,	Boston,	1 00	750 00	751 00
12th "	Andrew Blume,	Boston,	1 00	750 00	751 00
	Dennis J. Quinn,	Boston,	1 00	750 00	751 00
13th "	James J. Burke,	Boston,	1 00	750 00	751 00
	Michael J. Moore,	Boston,	1 00	750 00	751 00
14th "	Edward J. Leary,	Boston,	1 00	750 00	751 00
	Robert F. Means,	Boston,	1 00	750 00	751 00
15th "	John H. Crowley,	Boston,	1 00	750 00	751 00
	William S. McNary,	Boston,	1 00	750 00	751 00
16th "	Joseph Nolan,	Boston,	1 00	750 00	751 00
	Jeremiah Desmond,	Boston,	1 00	750 00	751 00
17th "	Thomas J. Celiher,	Boston,	1 00	750 00	751 00
	Robert H. Bowman,	Boston,	1 00	750 00	751 00
18th "	John W. O'Mealey,	Boston,	1 00	750 00	751 00
	John Albree,	Boston,	1 00	750 00	751 00
19th "	Henry Frost,	Boston,	1 00	750 00	751 00
	Thomas H. Duggan,	Boston,	1 00	750 00	751 00
20th "	William H. Monahan,	Boston,	1 00	750 00	751 00
	Michael J. McEttrick,	Boston,	1 00	750 00	751 00
	John J. McDonough,	Boston,	1 00	750 00	751 00
	<i>Carried forward,</i>		\$1,542 00	\$149,250 00	\$150,792 00
					\$31,225 00

STATEMENT VII.

Revenue Expenses.

DETAILS 81.

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AUDITORS REPORT.

[Jan.

1890.]

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STATEMENT VII.

Revenue Expenses.

DETAILS 81.

HOUSE PAY-ROLL.—*Continued.*

DISTRICT.	Name.	Residence	Mileage.	Compensation.	Totals.
	<i>Brought forward,</i>		\$1,542 00	\$149,250 00	\$150,792 00
21st Suffolk,	Henry S. Dewey,	Boston,	1 00	750 00	751 00
22d "	Francis W. Kittredge,	Boston,	1 00	750 00	751 00
23d "	John E. Heslan,	Boston,	1 00	750 00	751 00
	Pelatah R. Tripp,	Boston,	1 00	750 00	751 00
24th "	Edward W. Brewer,	Boston,	1 00	750 00	751 00
	Henry P. Oakman,	Boston,	1 00	750 00	751 00
25th "	Thomas W. Bicknell,	Boston,	1 00	750 00	751 00
	James W. Harvey,	Boston,	1 00	750 00	751 00
26th "	Franklin O. Barnes,	Chelsea,	1 00	750 00	751 00
	William S. Hixon,	Chelsea,	1 00	750 00	751 00
27th "	William Howland,	Chelsea,	1 00	750 00	751 00
	Charles Grant, Jr.,	Revere,	1 00	750 00	751 00
1st Worcester,	John D. Holbrook,	Athol,	16 00	750 00	766 00
2d "	John H. Wilkins,	Ashburnham,	13 00	750 00	763 00
3d "	Percival Blodgett,	Templeton,	15 00	750 00	765 00
4th "	George Ayers,	Petersham,	15 00	750 00	765 00
	Herbert W. Howe,	Hubbardston,	15 00	750 00	765 00
5th "	George Bliss,	Warren,	15 00	750 00	765 00
	John B. Gould,	Warren,	15 00	750 00	765 00
6th "	Harry O. Smith,	Leicester,	10 00	750 00	760 00
7th "	George L. Clarence,	Southbridge,	14 00	750 00	764 00
8th "	Lynna R. Eddy,	Webster,	12 00	750 00	762 00
9th "	Stillman Russell,	Douglas,	16 00	750 00	766 00

10th "	Joseph A. Partridge,	Upton,	9 00	750 00	759 00
11th "	James Lally, Jr.,	Milford,	7 00	750 00	757 00
	Thomas McGooey,	Blackstone,	7 00	750 00	757 00
12th "	Alden M. Bigelow,	Grafton,	8 00	750 00	758 00
	Samuel Wood,	Northborough,	7 00	750 00	757 00
13th "	Frank E. Holman,	Clinton,	9 00	750 00	759 00
	Albert H. Newhall,	Sterling,	9 00	750 00	759 00
14th "	Charles C. Putnam,	Lunenburg,	10 00	750 00	760 00
15th "	John W. Kimball,	Fitchburg,	10 00	750 00	760 00
	Nelson F. Bond,	Fitchburg,	10 00	750 00	760 00
16th "	Joseph P. Cheney, Jr.,	Worcester,	9 00	750 00	759 00
17th "	Alfred S. Pinkerton,	Worcester,	9 00	750 00	759 00
18th "	Peter T. Carroll,	Worcester,	9 00	750 00	759 00
19th "	James H. Mellen,	Worcester,	9 00	750 00	759 00
20th "	James M. Cronin,	Worcester,	9 00	750 00	759 00
21st "	John W. Plaisted,	Worcester,	9 00	750 00	759 00
22d "	William B. Sprout,	Worcester,	9 00	750 00	759 00
23d "	Edward B. Glasgow,	Worcester,	9 00	750 00	759 00
			\$1,862 00	\$180,000 00	\$181,862 00

House Compensation,

House Mileage,

Carried forward,

\$180,000 00

1,862 00

181,862 00

\$213,087 00

STATEMENT VII.

Revenue Expenses.

DETAILS 81.

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AUDITORS REPORT.

[Jan.

1890.]

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STATEMENT VII.

Revenue Expenses.

DETAILS 81.

STATEMENT VII.

Revenue Expenses.

DETAILS 82 to 84.

DETAILS No. 82.

CLERKS—SENATE AND HOUSE.

[Acts 1884, Chap. 329; 1888, Chap. 1; 1889, Chap. 4.]

Amount brought forward,		\$218,087 00
Henry D. Coolidge, Clerk of the Senate,	\$3,000 00	
Edward A. McLaughlin, Clerk of the House,	3,000 00	\$6,000 00
William H. Sanger, Assistant Clerk of the Senate,	\$1,500 00	
James W. Kimball, Assistant Clerk of the House,	1,500 00	3,000 00
Thomas J. Hurley, Clerical Services,	\$600 00	
William F. Pope, Clerical Services,	575 00	
Adelbert E. Bullum, Clerical Services,	536 67	1,711 67
		10,711 67

DETAILS No. 83.

CHAPLAINS—HOUSE AND SENATE.

[Pub. Stat. Chap. 2, Sect. 23; Acts 1880, Chap. 3.]

Edmund Dowse,	\$300 00
Daniel W. Waldron,	300 00

DETAILS No. 84.

SERGEANT-AT-ARMS' DEPARTMENT.

[Pub. Stat., Chap. 5; Acts 1884, Chap. 331; 1887, Chap. 128; 1889, Chaps. 9 and 35.]

SERGEANT-AT-ARMS.		\$3,000 00
John G. B. Adams, Salary,		
CLERK.		1,800 00
Charles G. Davis, Salary,		
CONTINGENT EXPENSES.		
Newspapers,	\$48 40	
Telephone and Telegrams,	36 78	
Wreath for Funeral of John Reardon,	15 00	
Coat Case,	11 00	
Carriage and Expressage,	7 00	
Paper and Envelopes,	6 50	
Postage,	3 00	
Calendars and Pens,	1 85	
Ink,	1 65	131 18

Amount carried forward,

\$220,329 83

STATEMENT VII.

Revenue Expenses.

DETAILS 85.

DETAILS No. 85.

DOORKEEPERS, MESSENGERS AND PAGES.

[Pub. Stat., Chap. 5, Sect. 5; Acts 1882, Chap. 257; 1887, Chap. 116; 1889, Chaps. 3 and 472.]

Amount brought forward,		\$229,329 83
Sillman W. Edgell, Doorkeeper to the Senate,	\$1,400 00	
Joseph Sidwell, Assistant Doorkeeper to the Senate,	850 00	
James E. Armstrong, Messenger to the Senate,	750 00	
Luke K. Davis, Messenger to the Senate,	750 00	
Benjamin H. Jellison, Messenger to the Senate,	750 00	
Charles N. Marsh, Messenger to the Senate,	750 00	
Charles W. Parker, Messenger to the Senate,	750 00	
William H. Whiting, Messenger to the Senate,	750 00	
Alfred D. Wise, Messenger to the Senate,	750 00	
Henry Finan, Page to the Senate,	450 00	
Herbert E. Stevens, Page to the Senate,	450 00	
Thomas J. Tucker, Doorkeeper to the House,	1,400 00	
John Kinnear, Assistant Doorkeeper to the House,	850 00	
James J. Mahoney, Postmaster,	850 00	
Charles R. Ayer, Messenger to the House,	750 00	
James Beatty, Messenger to the House,	750 00	
Benjamin B. Brown, Messenger to the House,	750 00	
Thomas Coyne, Messenger to the House,	750 00	
Joseph Connerton, Messenger to the House,	750 00	
Edmund Gardner, Messenger to the House,	750 00	
John B. Hollis, Jr., Messenger to the House,	750 00	
Thomas F. Pedrick, Messenger to the House,	750 00	
Erin T. Pope, Messenger to the House,	750 00	
Francis Steele, Messenger to the House,	750 00	
Henry W. Sykes, Messenger to the House,	750 00	
Charles D. Ufford, Messenger to the House,	750 00	
R. F. Willson, Messenger to the House,	750 00	
John B. Fisher, Messenger to the House,	601 13	
William O. Stevens, Messenger to the House,	435 68	
George C. Clapp, Messenger to the House,	424 65	
Charles H. Smith, Messenger to the House,	148 90	
George Lysholm, Page to the House,	450 00	
Wilfred B. Tyler, Page to the House,	450 00	
Charles W. Philbrick, Services,	939 00	
J. Albert Roberts, Services,	474 00	
Benjamin Tanner, Services,	350 00	
John L. Galloway, Services,	280 00	
John Kinnear, Services,	135 00	
William M. Graham, Services,	90 00	
		26,028 36
Amount carried forward,		\$255,358 21

STATEMENT VII.

Revenue Expenses.

DETAILS 86.

DETAILS No. 86.

SENATE PRINTING AND BINDING.

[Pub. Stat., Chap. 16; Res. 1858, Chap. 74; 1888, Chap. 18; Acts 1880, Chaps. 5, 82, 76, 186, 343 and 440.]

<i>Amount brought forward,</i>		\$255,358 21
900 copies Report—Board of Health on Sewerage in Mystic and Charles Rivers,	\$724 05	
900 copies Report—Board of Health on Purity of Inland Waters,	67 16	
2,100 copies Governor's Message,	53 29	
1,400 copies Report—Commissioners on Topographical Survey,	40 10	
900 copies Report—Committee on Prisons on State Penal Institutions,	32 95	
900 copies Report—Pardons Granted,	19 34	
900 copies Report—Cattle Commissioners,	19 16	
900 copies Report—State House Commission,	9 05	
900 copies Governor's Message on Plans for State House Extension,	4 47	
3,600 copies Bills—Committee on Agriculture,	21 19	
9,000 copies Bills—Committee on Banks and Banking,	48 01	
12,600 copies Bills—Committee on Bills in Third Reading,	75 17	
12,600 copies Bills—Committee on Cities,	65 89	
4,500 copies Bills—Committee on Constitutional Amendments,	30 13	
900 copies Bills—Committee on Drainage,	4 47	
2,700 copies Bills—Committee on Election Laws,	32 07	
5,400 copies Bills—Committee on Education,	26 82	
7,200 copies Bills—Committee on Expenditures,	46 12	
1,800 copies Bills—Committee on Federal Relations,	8 94	
4,500 copies Bills—Committee on Fisheries and Game,	22 35	
6,300 copies Bills—Committee on Harbors and Public Lands,	34 60	
2,700 copies Bills—Committee on Insurance,	13 41	
55,800 copies Bills—Committee on Judiciary,	305 63	
3,600 copies Bills—Committee on Labor,	17 88	
3,600 copies Bills—Committee on Liquor Laws,	17 88	
1,800 copies Bills—Committee on Manufactures,	12 25	
<i>Amounts carried forward,</i>	\$1,752 38	\$255,358 21

STATEMENT VII.

Revenue Expenses.

DETAILS 86.

SENATE PRINTING AND BINDING—*Concluded*

<i>Amounts brought forward,</i>	\$1,752 38	\$255,358 21
12,800 copies Bills—Committee on Military Affairs,	112 44	
12,000 copies Bills—Committee on Mercantile affairs,	476 28	
4,500 copies Bills—Committee on Public Health,	22 35	
7,200 copies Bills—Committee on Public Charitable Institutions,	35 76	
12,800 copies Bills—Committee on Public Service,	93 87	
4,400 copies Bills—Committee on Parishes and Religious Societies,	26 82	
2,700 copies Bills—Committee on Prisons,	13 41	
2,300 copies Bills—Committee on Printing,	31 29	
3,600 copies Bills—Committee on Probate and Insolvency,	17 88	
10,700 copies Bills—Committee on Railroads,	119 36	
4,500 copies Bills—Committee on Roads and Bridges,	25 66	
4,500 copies Bills—Committee on Street Railways,	22 35	
2,300 copies Bills—Committee on Towns,	38 34	
2,700 copies Bills—Committee on Treasury,	13 41	
3,600 copies Bills—Committee on Taxation,	21 19	
12,800 copies Bills—Committee on Water Supply,	155 25	
900 copies Bills—Committee on Woman Suffrage,	4 47	
15,750 copies Orders of the Day,	562 99	
4,500 copies Manual of the General Court,	2,654 43	
25,400 copies Daily Journal of the Senate,	1,333 81	
1,000 copies Journal of the Senate,	1,194 93	
700 copies Legislative Diary,	1,012 89	
300 copies Index to Senate Documents,	32 47	
2,137 hours Night-work,	2,184 25	
Senary Committee Bills,	169 74	
Binding and Lettering,	50 10	
Letter Blanks,	47 19	
Lists of Committees,	38 00	
Newspapers,	37 60	
Bullet Slips, etc,	23 19	
Tea and Noy Lists,	20 70	
Envelopes,	7 00	
Mounting Maps,	3 75	
<i>Amount carried forward,</i>	12,355 57	\$267,713 78

STATEMENT VII.

Revenue Expenses.

DETAILS 87.

[DETAILS No. 87.

HOUSE PRINTING AND BINDING.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1889, Chaps. 5, 32, 70, 188, 343 and 440.]

Amount brought forward,		\$267,713 78
900 copies Report—Commissioners on Grade Crossings,	\$1,190 69	
950 copies Abstract of Auditor's Report,	336 04	
900 copies Report—Civil Service Commission,	234 50	
900 copies Report—Commissioners on Boundary Line between New Hampshire and Massachusetts,	225 87	
900 copies Report—Boston Board of Police,	143 17	
900 copies Report—Board of Arbitration,	96 04	
2,100 copies Report—Board of Registration in Dentistry,	79 40	
900 copies Apportionment of Taxes,	73 31	
900 copies Auditor's Report of Estimates,	63 34	
900 copies Abstract of Liquor Licenses,	53 55	
900 copies Returns of the number of Registered Female Voters,	48 99	
900 copies Report—General Superintendent of Prisons,	32 30	
900 copies Report—Inspector of Gas Meters,	25 25	
900 copies Report—Board of Registration in Pharmacy,	10 64	
900 copies Auditor's Report of expenditures in 1888, in excess of appropriations,	9 16	
900 copies Auditor's Report of Committee Advertisements to April 1, 1889,	8 73	
900 copies Governor's Letter on Extension of State House,	7 78	
900 copies Returns of Sheriffs,	6 44	
900 copies Returns of Registers of Deeds,	6 44	
900 copies Report—Pension Agent,	5 53	
5,400 copies Bills—Committee on Agriculture,	33 44	
7,200 copies Bills—Committee on Banks and Banking,	35 76	
6,500 copies Bills—Committee on Bills in Third Reading,	31 29	
6,300 copies Bills—Committee on Constitutional Amendments,	31 29	
4,500 copies Bills—Committee on County Estimates,	22 35	
26,100 copies Bills—Committee on Cities,	186 83	
3,600 copies Bills—Committee on Drainage,	38 60	
Amounts carried forward,	\$3,036 82	\$267,713 78

STATEMENT VII.

Revenue Expenses.

DETAILS 87.

HOUSE PRINTING AND BINDING—Continued.

Amounts brought forward,	\$3,036 82	\$267,713 78
3,400 copies Bills—Committee on Election Laws,	33 44	
14,200 copies Bills—Committee on Education,	80 46	
35,900 copies Bills—Committee on Finance,	288 36	
4,500 copies Bills—Committee on Federal Relations,	22 35	
3,400 copies Bills—Committee on Fisheries and Game,	26 82	
3,600 copies Bills—Committee on Harbors and Public Lands,	21 19	
3,600 copies Bills—Committee on Insurance,	17 88	
13,600 copies Bills—Committee on Judiciary,	385 84	
3,100 copies Bills—Committee on Labor,	59 50	
900 copies Bills—Committee on Library,	4 47	
3,900 copies Bills—Committee on Liquor Laws,	49 17	
3,600 copies Bills—Committee on Manufactures,	24 50	
3,600 copies Bills—Committee on Military Affairs,	143 04	
11,500 copies Bills—Committee on Mercantile Affairs,	163 07	
7,200 copies Bills—Committee on Public Health,	40 23	
13,300 copies Bills—Committee on Public Charitable Institutions,	75 99	
3,400 copies Bills—Committee on Public Service,	196 68	
11,700 copies Bills—Committee on Parishes and Religions Societies,	61 42	
7,200 copies Bills—Committee on Prisons,	35 76	
3,600 copies Bills—Committee on Printing,	65 85	
3,200 copies Bills—Committee on Probate and Insolvency,	112 24	
3,100 copies Bills—Committee on Railroads,	44 70	
900 copies Bills—Committee on Rules,	4 47	
4,200 copies Bills—Committee on Roads and Bridges,	22 35	
4,300 copies Bills—Committee on State House,	34 60	
2,100 copies Bills—Committee on Street Railways,	157 59	
7,200 copies Bills—Committee on Towns,	52 31	
4,100 copies Bills—Committee on Taxation,	55 03	
4,200 copies Bills—Committee on Water Supply,	62 84	
Amounts carried forward,	\$5,378 97	\$267,713 78

STATEMENT VII.

Revenue Expenses.

DETAILS 88.

HOUSE PRINTING AND BINDING—*Concluded.*

<i>Amounts brought forward,</i>	\$5,378 97	\$267,713 78
900 copies Bills—Committee on Woman Suffrage,	4 47	
99,900 copies Orders of the Day,	829 66	
95,900 copies Daily Journal of the House,	1,480 96	
1,000 copies Journal of the House,	1,384 09	
500 copies Index to House Documents,	54 67	
9,589 hours Night-work,	2,397 25	
Letter Blanks, etc.,	221 14	
Sundry Committee Bills,	125 31	
Newspapers,	120 81	
Yea and Nay Lists,	47 00	
Envelopes,	42 70	
Binding and Lettering,	42 43	
Billets, Slips, etc.,	41 60	
		12,171 06

DETAILS No. 88.

STATIONERY FOR THE SENATE, ORDERED BY THE CLERK.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1889, Chap. 33.]

Letter Paper,	\$133 50
Envelopes,	63 75
Wrapping Paper and Twine,	52 96
Shears,	48 00
Blotting Paper,	45 50
Books,	43 50
Ivory Folders,	30 00
Inkstands,	22 75
Penholders,	15 00
Rubber Bands,	13 75
Mucilage and Bottles,	13 00
Memorandum Blocks,	12 75
Ink,	12 50
Document Covers and Boxes,	12 40
Postage,	12 25
Directories,	12 00
Files,	10 00
Pencils,	9 60
Pens,	8 87
Rubber Stamps,	6 50
"Pathfinder,"	2 50
Calendars,	2 50
Erasers,	2 25
Match Safe,	2 00
Lettering Gavel,	1 40

Amount carried forward,

\$280,474 06

STATEMENT VII.

Revenue Expenses.

DETAILS 89 AND 90.

DETAILS No. 89.

STATIONERY FOR THE HOUSE, ORDERED BY THE CLERK.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74.]

<i>Amount brought forward,</i>	\$280,474 06
Letter Paper,	\$268 85
Wrapping Paper and Twine,	196 53
Record Books,	105 36
Blotting Paper,	92 28
Calligraph and Supplies,	90 25
Envelopes,	82 41
Pencils,	80 00
Shears,	50 00
Rubber Bands,	33 60
Mucilage and Bottles,	31 40
Pens,	29 65
Document Covers,	28 00
Files and Cases,	21 63
Ink,	20 87
Penholders,	17 25
Inkstands,	17 15
Memorandum Blocks,	16 38
Postage,	16 00
Erasers,	10 15
Rubber Stamps,	8 00
Pencil Protectors,	7 20
Rubber,	6 25
Letter-Punch,	2 50
Calendars,	1 50
Pen Boxes,	1 50
Cammois Skins, Tacks, etc.,	1 35
Copy Brush, Bowl, etc.,	1 10
	1,237 16

DETAILS No. 90.

STATIONERY, PRINTING, Etc., ORDERED BY THE SERGEANT-AT-ARMS.

[Pub. Stat., Chap. 16; Res. 1856, Chap. 74; Acts 1889, Chap. 33.]

Binding and Binding,	\$340 32
Postage,	33 00
Directories,	16 78
	390 10
<i>Amount carried forward,</i>	\$282,101 32

STATEMENT VII.

Revenue Expenses.

DETAILS 91.

DETAILS No. 91.

CONTINGENT EXPENSES OF THE LEGISLATURE.

(Pub. Stat., Chap. 5, Sect. 12; Acts 1889, Chap. 3.)

Amount brought forward,		\$282,101 32
Margaret Noonan and others, cleaning State House.	\$1,209 95	
Washing Towels,	438 51	
Plants and Bulbs,	431 49	
Telephones and Telegrams,	431 02	
Ice,	316 25	
Benjamin D. Jackson, Services,	306 00	
John Reardon, Removing Snow,	900 00	
Benjamin T. Tanner, Services,	250 00	
Estate of John Reardon, Care of Grounds,	233 33	
John L. Galloway, Services,	200 00	
Work on Awnings,	177 15	
J. P. Clark, Care of Grounds,	166 66	
Cleaning Carpets,	166 60	
Spring Water,	163 64	
Gas Fittings,	152 10	
Watering Streets,	150 00	
Brushes and Dusters,	135 33	
Range, Broiler, etc.,	135 00	
Mats and Matting,	102 46	
Washing Windows,	102 25	
Flags and Repairs,	90 69	
Sponges,	89 04	
Electrical Supplies,	71 99	
Furniture and Repairs,	62 00	
Toilet Paper,	62 00	
Plumbing,	57 05	
Disinfectant,	50 39	
Star Compound,	45 00	
Rent of Auxiliary Fire Alarm,	45 00	
Mason Work,	41 45	
Cuspidors,	34 50	
Clocks and Repairs,	27 78	
Hose,	25 50	
Blacking,	24 00	
Charles H. Davis, Services,	20 00	
Towelling and Marking Same,	19 70	
Carpet Sweepers and Dust Pans,	19 00	
Soap and Candles,	18 98	
Charles O. Adams, Services,	17 50	
Diagram of House,	15 00	
Baskets and Pails,	11 68	
Labor in Basement,	10 00	
Wire on Fence,	6 55	
Steel Punches,	5 25	
Truck,	5 22	
Amounts carried forward,	\$6,532 26	\$282,101 32

STATEMENT VII.

Revenue Expenses.

DETAILS 92.

CONTINGENT EXPENSES OF THE LEGISLATURE — Concluded.

Amounts brought forward,	\$6,532 26	\$282,101 32
"Pathfinder,"		
Scales,	5 00	
Arbestos Covering,	5 00	
Insect Powder,	5 00	
Map of Massachusetts,	4 80	
Call Bell,	4 50	
Library Steps,	4 50	
Matches,	4 00	
Engraving Gavel,	3 85	
Washing Blankets,	3 30	
Cornicade,	3 00	
Sawdust,	3 00	
Rubber Stamps,	2 50	
Painting Notices,	2 25	
Figures,	2 20	
Camphor,	1 80	
Match Boxes,	1 53	
Picture Wire,	1 50	
Alcohol,	1 42	
	1 15	
	6,592 56	
DETAILS No. 92.		
EXPENSES OF LEGISLATIVE COMMITTEES.		
Pub. Stat., Chap. 10; Res. 1889, Chap. 3; Acts 1889, Chap. 3, 65, 70 and 343.]		
Committee on Agriculture, —		
Advertising,	\$239 49	
Hotel Bills,	165 00	
Carriage Hire,	72 00	
Chairs,	12 00	
	\$488 49	
Committee on Banks and Banking, —		
Advertising,	166 78	
	493 42	
Committee on Cities, —		
Advertising,		
Committee on County Estimates, —		
Carriage Hire,	\$64 90	
Hotel Bills,	47 75	
Advertising,	42 26	
Chairs,	16 25	
	171 16	
Committee on Constitutional Amend- ments, —		
Advertising,	110 16	
Amounts carried forward,	\$1,130 01	\$288,693 88

STATEMENT VII.

Revenue Expenses.

DETAILS 92

EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

Amounts brought forward, . . .		\$1,430 01	\$288,693 88
Committee on Drainage, —			
Carriage Hire, . . .	\$190 00		
Hotel Bills, . . .	79 00		
Advertising, . . .	51 53		
Cigars, . . .	22 00		
Travelling Expenses, . . .	1 00	843 53	
Committee on Election Laws, —		222 81	
Advertising, . . .			
Committee on Education, —			
Advertising, . . .	\$838 69		
Hotel Bills, . . .	45 25		
Carriage Hire, . . .	28 50		
Cigars, . . .	11 00		
Travelling Expenses, . . .	3 75	927 19	
Committee on Finance, —		700 00	
Clerk's Services, . . .			
Committee on Fisheries and Game, —			
Advertising, . . .	\$292 40		
Hotel Bills, . . .	133 10		
Carriage Hire, . . .	46 25		
Cigars, . . .	6 50		
Travelling Expenses, . . .	1 50	469 75	
Committee on Harbors and Public Lands, —			
Hotel Bills, . . .	\$131 50		
Carriage Hire, . . .	57 00		
Advertising, . . .	54 76		
Cigars, . . .	15 00		
Travelling Expenses, . . .	1 90	263 16	
Committee on Insurance, —		67 55	
Advertising, . . .			
Committee on Judiciary, —			
Advertising, . . .	\$1,031 55		
Hotel Bills, . . .	168 50		
Carriage Hire, . . .	17 50	1,217 55	
Committee on Labor, —		277 25	
Advertising, . . .			
Committee on Library, —			
Photographs of Busts of Washington and Adams, . . .		45 00	
Amounts carried forward, . . .		\$5,963 80	\$288,693 88

STATEMENT VII.

Revenue Expenses.

DETAILS 92.

EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

Amounts brought forward, . . .	\$5,963 80	\$288,693 88
Committee on Liquor Laws, —		
Advertising, . . .	267 31	
Committee on Manufactures, —		
Travelling Expenses, . . .	\$687 43	
Hotel Bills, . . .	429 52	
Advertising, . . .	218 85	
Carriage Hire, . . .	84 95	1,420 75
Committee on Mercantile Affairs, —		
Stenographer's Services, . . .	\$421 50	
Advertising, . . .	417 26	838 76
Committee on Military Affairs, —		
Advertising, . . .	\$82 98	
Hotel Bills, . . .	64 50	
Carriage Hire, . . .	35 00	
Travelling Expenses, . . .	32 75	215 23
Committee on Probate and Insolvency, —		
Advertising, . . .		430 10
Committee on Public Charitable Institutions, —		
Stenographer's Services, . . .	\$840 30	
Carriage Hire, . . .	278 65	
Hotel Bills, . . .	255 55	
Advertising, . . .	137 57	
Travelling Expenses, . . .	43 80	
Cigars, . . .	20 00	1,575 87
Committee on Public Health, —		
Travelling Expenses, . . .	\$273 00	
Advertising, . . .	116 15	
Hotel Bills, . . .	109 00	
Carriage Hire, . . .	41 95	540 10
Committee on Prisons, —		
Hotel Bills, . . .	\$1,313 22	
Travelling Expenses, . . .	514 25	
Carriage Hire, . . .	316 61	
Cigars, . . .	86 25	
Advertising, . . .	41 70	2,272 03
Committee on Public Service, —		
Advertising, . . .	50 63	
Amounts carried forward, . . .	\$13,574 58	\$288,693 88

STATEMENT VII.

Revenue Expenses.

DETAILS 92.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward,</i>	\$13,574 58	\$288,693 88
Committee on Parishes and Religious Societies, —		
Advertising,	5 88	
Committee on Railroads, —		
Advertising,	498 07	
Committee on Roads and Bridges, —		
Hotel Bills,	\$165 00	
Advertising,	121 96	
Cigars,	17 00	
Travelling Expenses,	8 10	
	312 06	
Committee on State House, —		
Travelling Expenses,	\$287 48	
Hotel Bills,	241 00	
Carriage Hire,	43 50	
	571 98	
Committee on Street Railways, —		
Advertising,	\$755 34	
Hotel Bills,	149 00	
Travelling Expenses,	103 25	
Carriage Hire,	22 50	
	1,033 09	
Committee on Taxation, —		
Stenographer's Services,	\$272 00	
Advertising,	184 40	
	456 40	
Committee on Towns, —		
Stenographer's Services,	\$602 66	
Advertising,	82 76	
Carriage Hire,	36 00	
Hotel Bills,	15 00	
	736 42	
Committee on Water Supply, —		
Advertising,	\$643 03	
Hotel Bills,	306 10	
Carriage Hire,	120 00	
Cigars,	62 25	
Travelling Expenses,	6 21	
	1,137 59	
Committee on Woman Suffrage, —		
Advertising,	29 72	
<i>Amounts carried forward,</i>	\$18,355 79	\$288,693 88

STATEMENT VII.

Revenue Expenses.

DETAILS 92.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

<i>Amounts brought forward,</i>	\$18,355 79	\$288,693 88
Joint Special Committee of 1888 to sit during recess to consider the subject of completing and perfecting the Records of officers and enlisted men serving from Massachusetts in the Army and Navy during the War of the Rebellion, —		
Joseph F. Bartlett, Services and Expenses,	\$802 00	
Benjamin F. Cook, Services and Expenses,	557 50	
John W. Kimball, Services and Expenses,	530 00	
Benjamin F. Southwick, Services and Expenses,	502 90	
Charles F. Woodward, Services and Expenses,	482 25	
David Walker, Services and Expenses,	469 50	
Edward J. Donovan, Services and Expenses,	445 55	
Advertising,	4 50	
	3,794 20	
Joint Special Committee on Investigation of the work of the Commissioner on Provincial Laws, —		
Stenographer's Services,	\$777 00	
Night Watchman,	7 50	
Summoning Witnesses,	2 50	
	787 00	
Joint Special Committee on Rules, —		
Advertising,	11 05	
Joint Special Committee on Contested Election Cases, —		
Carriage Hire,	\$6 70	
Expressage,	1 50	
Witness Fees,	1 25	
	9 45	
Committee on Prisons (1888), —		
Carriage Hire,	3 50	
Carriage Hire at Funeral of Representative J. L. D. Bowerman,	15 60	
Editing Legislative Bulletin,	300 00	
Printing Legislative Bulletin,	194 58	
Postage,	143 86	
Nehemiah Brown, making out Pay-Roll,	25 00	
	29,640 03	
<i>Amount carried forward,</i>		\$312,333 91

STATEMENT VII.

Revenue Expenses.

DETAILS 93 AND 94.

DETAILS No. 93.

WITNESS FEES BEFORE COMMITTEES.

[Pub. Stat., Chap. 16; Acts 1889, Chap. 3.]

Amount brought forward,		\$312,333 91
Paid to Witnesses summoned to appear before Committees,		115 40
DETAILS No. 94.		
POSTAGE AND EXPRESSAGE ON DOCUMENTS.		
[Acts 1889, Chaps. 53, 76 and 472.]		
Expressage,	\$942 35	
J. Albert Roberts, Services,	465 00	
Packing Documents,	89 50	
		1,496 85
Total Legislative Expenses, 1889,		\$313,946 16

STATEMENT VII.

Revenue Expenses.

DETAILS 95 AND 96.

GOVERNOR AND COUNCIL.

DETAILS No. 95.

GOVERNOR'S SALARY.

[Pub. Stat., Chap. 16; Acts 1884, Chap. 328.]

Oliver Ames, Salary,	\$5,000 00
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DETAILS No. 96.

COMPENSATION AND TRAVELLING EXPENSES OF LEUTENANT GOVERNOR AND COUNCIL.

[Pub. Stat., Chap. 15; Acts 1889, Chap. 4.]

J. Q. A. Brackett, Lieutenant Governor,—		
Salary,	\$2,000 00	
Travelling Expenses,	21 50	\$2,021 50
George W. Johnson,—		
Salary,	\$800 00	
Travelling Expenses,	175 15	975 15
Levi J. Gunn,—		
Salary,	\$800 00	
Travelling Expenses,	87 00	887 00
Francis Jewett,—		
Salary,	\$800 00	
Travelling Expenses,	9 50	809 50
Isaac N. Keith,—		
Salary,	\$725 93	
Travelling Expenses,	78 75	804 68
Arthur W. Tufts,—		
Salary,	\$725 93	
Travelling Expenses,	41 59	767 52
Augustus Mudge,—		
Salary,	\$725 93	
Travelling Expenses,	18 95	744 88
Amounts carried forward,	\$7,010 23	\$5,000 00

STATEMENT VII.

Revenue Expenses.

DETAILS 266.

UNCLAIMED DIVIDENDS, ETC. — *Concluded.*

(SAVINGS BANKS.)

EMIGRANT SAVINGS BANK.

NAMES OF PERSONS TO WHOM PAID.	Number of Books.	Amount.	Total.
<i>Amount brought forward,</i>			\$43 59
Bridget Donovan,	9,189	\$595 00	
Bridget Nagle,	18,437	595 00	
Margaret Scully (formerly Dillon),	6,607	233 53	
Honora Landers,	14,328	45 44	
Annie Sullivan,	3,637	18 95	
Ellen Morissey,	19,719	13 68	
Anne Costello,	14,721	5 43	
John Davison,	—	3 94	
John J. Haley,	6,327	2 44	
John J. Welsh,	12,795	1 88	
Edward Cunningham,	17,541	98	
			1,516 27

NORTH BRIDGEWATER SAVINGS BANK.

James J. Dowd (on account of Nellie T. Moran, administratrix),	—	\$43 38	
David T. Burrell,	—	37 49	
Francis Smith, administrator,	—	24 55	
Caroline Naucler,	—	12 25	
Horace L. Shurtleff,	—	7 66	
O. A. Campbell, Jr.,	6,392	4 34	
F. A. Baker,	3,856	2 56	
F. A. Baker,	3,857	50	
Edwin C. Jenney,	—	32	
D. Lyman Reed,	5,651	32	
			133 37

MERCANTILE SAVINGS INSTITUTION.

Mary McPhee,	29,005	—	13 01
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WEST BOSTON SAVINGS BANK.

Cynthia A. Sanborn (formerly Cynthia A. Joy),	17,479	\$6 29	
George F. Boynton,	16,386	85	
			7 14
Total,			\$1,713 38

STATEMENT VII.

Revenue Expenses.

DETAILS 267 TO 270.

DETAILS No. 267.

UNSETTLED WAR CLAIMS.

[Res. 1889, Chap. 89; Acts 1889, Chap. 472.]

Paid Theodore E. Davis, Massachusetts State Agent, Commission on Collections,	\$40,976 26
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DETAILS No. 268.

ESCHEATED ESTATES.

[Acts 1883, Chap. 204; 1880, Chap. 33.]

Charles Wright and Moses G. Howe,	\$73 00	
Mary Thomas, on Account Estate of Sarah Jones,	3 27	\$76 27

DETAILS No. 269.

CONSTRUCTION OF ROADS IN MASHPEE.

[Acts 1870, Chap. 203; 1880, Chap. 33.]

Paid Barnstable County for Repairs to Mash- pee Roads in 1888,	\$300 00
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DETAILS No. 270.

GRATUITIES.

[Acts 1889, Chaps. 6, 76, 188, 343 and 472.]

Massachusetts Institute of Technology (Res. 1888, Chap. 83),	\$50,000 00	
New England Industrial School for Deaf Mutes (Res. 1889, Chap. 51),	2,000 00	
Abby P. Choate (Res. 1889, Chap. 37),	1,646 50	
Henry J. Coolidge (Res. 1889, Chap. 55),	1,591 40	
William Mullen et al., Madawaska (Res. 1889, Chap. 67),	1,500 50	
George Eldridge (Res. 1889, Chap. 109),	750 00	
Widow of Lewis Hayden (Res. 1889, Chap. 66),	657 50	
Florence W. Adams (Res. 1889, Chap. 95),	450 00	
George W. Warren (Res. 1889, Chap. 36),	357 00	
James K. Beede (Res. 1889, Chap. 48),	100 00	
William B. Potter (Res. 1889, Chap. 48),	100 00	
W. P. Balcom (Res. 1889, Chap. 48),	100 00	
		\$59,252 90