

PUBLIC DOCUMENT.

2006

No. 6.

REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1890.

BOSTON :
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1891.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 19, 1891.

To the Honorable Senate and House of Representatives.

I have the honor to present the forty-second annual report of this department, it being for the year ending Dec. 31, 1890.

ARRANGEMENT OF THE REPORT.

The report is in two parts. Part I 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.

Part II 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, 1890,	\$1,587,838 44
Cash received during the year,	11,381,720 82
Total,	\$12,969,559 26
Payments during the year,	11,481,502 07
Cash in the treasury Jan. 1, 1891,	\$1,488,057 19

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

STATEMENT NO. I., pages 24-27, is a general exhibit of the receipts and payments.

STATEMENT NO. II., page 28, shows the sources of the revenue.

STATEMENT NO. III., page 32, 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 1889 and 1890.

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

STATEMENT NO. VII. shows the expenses of 1890 in detail.

ESTIMATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1890, the amount actually received and the sources from which it was derived are given:—

SOURCES OF REVENUE.	Estimated Revenue. 1890.	Actual Revenue. 1890.
Corporation taxes, net,	\$650,000 00	\$901,531 77
Bank stock taxes, net,	419,412 00	487,759 59
Savings bank taxes,	900,000 00	1,013,060 44
Insurance companies' taxes and licenses, including Massachusetts Hospital Life Insurance Company,	280,000 00	308,963 65
Excise tax on life insurance companies,	100,000 00	120,434 74
Gas commissioners' tax,	11,300 00	10,944 03
Hawkers' and peddlers' licenses,	21,000 00	22,165 00
State Prison income,	5,000 00	6,548 45
Massachusetts Reformatory income,	35,000 00	54,110 88
Almshouse, Women's Prison, State Farm and Reform School income,	16,000 00	20,125 98
Secretary's fees and commissions,	22,000 00	24,662 43
Cities and towns for support of paupers,	65,000 00	102,161 34
Railroad commissioners' tax,	24,000 00	25,448 85
Fees from courts of insolvency,	12,000 00	14,620 55
Liquor licenses,	375,000 00	426,309 62
Confiscated liquors,	2,500 00	2,200 00
Foreign railroad companies' tax,	46,000 00	27,768 00
Coal and mining companies' tax,	4,000 00	3,714 25
State Prison industries,	240,000 00	165,361 34
Corporation taxes, 1886, 1887, 1888 and 1889, due and unpaid,	96,661 37	55,439 93
Gas inspection tax,	4,100 00	2,913 87
Interest on Armory Loan,	-	40,528 33
Interest on Metropolitan Sewerage Loan,	-	32,034 97

SOURCES OF REVENUE.	Estimated Revenue. 1890.	Actual Revenue. 1890.
Income, Troy and Greenfield Railroad and Hoosac Tunnel,	-	\$9,903 81
Foreign mortgage corporation tax,	-	3,056 71
Balance State tax, 1888,	\$1,845 00	-
Bank taxes, due and unpaid, 1889,	1,049 87	3,080 47
Interest on deposits,	100,000 00	117,881 84
Miscellaneous,	30,000 00	31,125 63
Cash in the treasury, Jan 1, 1890,	-	1,587,838 44
Totals,	\$3,461,868 24	\$5,621,694 91
Direct State tax received,	-	1,749,212 50
Actual revenue, 1890,	-	\$7,370,907 41

The above table is made from Statement No. I., page 26. The cash in the treasury January 1 was not included in the column of estimates for the year.

The actual revenue shows an excess over the estimates of \$571,988 23. Of this excess \$251,531.77 was on account of Corporation taxes, \$113,060.44 on account of Savings bank taxes, \$68,347.59 on account of taxes on National bank stock, and \$51,309.62 from liquor licenses. The balance of the excess, less than \$100,000.00, came from several other sources. The revenue in detail is shown in Statement No. III.

COMPARATIVE RESULTS.

The following is a summary of the expenses, paid and unpaid, belonging to the years 1889 and 1890, so far as they have been presented, or are known to this department:—

	1889.	1890.
Ordinary expenses,	\$2,589,410 91	\$2,496,789 80
Exceptional expenses,	6,068,827 08	6,427,925 09
Totals,	\$8,658,237 99	\$8,924,714 89
Deduct taxes of corporations, national banks, etc., distributed to cities and towns, etc., under the law,	2,824,058.67	2,896,699 29
Actual expenses,	\$5,834,179 32	\$6,027,015 60

This statement shows that the expenses in 1890 were \$192,836.28 less than in 1889.

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

GENERAL STATEMENT OF EXPENSES.

The expenses of 1890 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,	\$1,523,556 77
Legislative department,	315,254 73
Executive and other departments,	108,238 80
State House and Commonwealth Building, etc.,	35,542 43
Sundry commissions,	194,910 80
Printing,	123,603 07
Educational, including State Library,	137,095 35
Judiciary,	252,276 97
Public buildings,	528,841 34
Agriculture, including scholarships, etc.,	58,821 26
State and military aid, including expenses,	421,711 00
Charitable,	567,740 48
Reformatory and correctional,	775,386 96
Military,	227,315 14
Massachusetts Institute of Technology,	50,000 00
Prison and Hospital Loan Sinking Fund,	60,000 00
Commonwealth's Flats Improvement Fund,	127,000 00
Soldiers' Home and other gratuities,	46,739 26
State Board of Health,	10,557 49
Adulteration of food and drugs,	9,999 44
Purity of Inland Waters,	27,000 00
Expenses of the Fire Marshal of Boston,	10,576 88
National Encampment of the G. A. R.,	49,991 80
Massachusetts State Firemen's Association,	10,000 00
State House Loan, 1901,	92,585 83
Extermination of Gypsy Moths,	25,539 32
Miscellaneous,	43,894 20
	\$5,834,179 32

The large item of interest, as shown above, was paid on the following accounts:—

On Troy & Greenfield Railroad Loan,	\$443,821 68
Boston, Hartford & Erie Railroad Loan,	181,660 96
War and Bounty Loans,	423,704 81
Loans for public buildings, etc.,	474,369 32
Total,	\$1,523,556 77

INSTITUTIONS, INCOME AND EXPENSES.

The following table shows the expenses of the institutions named in 1890, the income received from each, and the expenses of the same in excess of the income:—

INSTITUTIONS.	EXPENSES 1890.	INCOME 1890.	EXCESS OF EXPENSES 1890.
State Primary School at Monson,	\$39,167 62	\$156 00	\$39,011 62
State Industrial School for Girls at Lancaster,	20,966 50	422 93	20,543 57
Lyman School for Boys at Westborough,	42,373 00	1,525 95	40,847 05
State Almshouse at Tewksbury,	112,747 95	173 25	112,574 70
State Farm at Bridgewater,	66,225 25	4,158 45	62,066 80
Reformatory Prison for Women at Sherborn,	53,729 44	13,689 40	40,040 04
Massachusetts Reformatory at Concord,	164,998 37	23,285 00	141,713 37
State Prison at Boston (Charlestown),	137,302 88	6,548 45	130,754 43
	\$637,571 91	\$49,959 49	\$607,612 42

The average number of prisoners in each institution for the year ending Sept. 30, 1890, was as follows:—

State Prison,	586
Massachusetts Reformatory,	681
Reformatory Prison for Women,	219

The net cost per week per capita was:—

Massachusetts Reformatory,	\$3 35
State Prison,	3 50
Reformatory Prison for Women,	3 12

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, 1890, were as follows:—

INSTITUTIONS.	Average Number.	Cost per Week.
State Primary School at Monson,	359	\$2 82
State Industrial School for Girls at Lancaster,	94	4 08
Lyman School for Boys at Westborough,	186	4 24
State Almshouse at Tewksbury,	932	2 23
State Farm at Bridgewater,	574	2 09

The books and accounts of the eight institutions above named have been kept under the supervision of the Auditor since 1887, as is required by chapter 87 of the Acts of that year. Under the system adopted, very satisfactory results have been secured. The receipts and expenditures of each institution are entered in detail, and all information concerning the financial transactions therewith is easily obtained from the officer in charge.

The farm accounts required under the law indicate successful management, showing a profit in favor of the farm at each institution as follows:—

At Monson,	\$2,781 90
Westborough,	662 29
Lancaster,	984 52
Tewksbury,	3,778 27
Bridgewater,	3,112 56
Concord,	1,987 85
Sherborn,	189 60
Total,	<u>\$13,496 99</u>

PRISON INDUSTRIES.

The State Prison at Boston (Charlestown district), the Massachusetts Reformatory at Concord and the Reformatory Prison for Women at Sherborn have all employed prisoners under the requirements of chapter 447 of the Acts of 1887, during the year 1890.

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

Receipts from the industries,	\$196,187 16
Expenses of the business,	\$186,117 33
Salary of General Superintendent and other expenses of the work,	6,153 38
	<u>192,270 71</u>
Excess of receipts,	<u>\$3,916 45</u>

In 1889 the excess of receipts was \$24,396.80.

BALLOTS FOR THE NOVEMBER ELECTION.

The expense for the printing and distributing of ballots for use at the State election in November last was less than

in 1889. Under chapter 413 of the Acts of 1889, two sets of ballots, "each of not less than one hundred for every fifty and fraction of fifty registered male voters in each voting place," were provided at the public expense. Chapter 436 of the Acts of 1890 reduced the number of ballots to sixty in each set for every fifty and fraction of fifty of such registered voters. The number of official ballots printed under this act was 1,000,000 as against 1,644,200 under the Act of 1889.

Sixteen new ballot boxes were provided; as follows: For the city of Chicopee four boxes, the city of Pittsfield three, the city of Marlborough six, the city of Newton one, and for the towns of Billerica and Royalston one each; but these boxes are not to be included as part of the expenses resulting from the new law. The total expense for ballots was as follows:—

Cost of paper, about	\$911 55
Cost of printing and distributing 1,000,000 ballots,	8,041 84
Total expense,	<u>\$8,953 39</u>

TROY & GREENFIELD RAILROAD AND HOOSAC TUNNEL.

Nearly four years have elapsed since the sale of this railroad and tunnel by the Commonwealth to the Fitchburg Railroad Company was effected, and the account with this enterprise is not yet closed. There are still outstanding 1,200 shares of the capital stock of the corporation, which the Commonwealth will buy when offered for sale at eight dollars per share, as authorized by chapter 48 of the Resolves of 1883. No shares have been bought during the last fiscal year. In my report for 1889 it was stated that an action was pending in the Superior Court by the Commonwealth against the Fitchburg Railroad Company for rents due under the lease of the Southern Vermont Railroad Company.

Near the close of the year 1890 the case was tried and judgment recovered by the Commonwealth for \$59,395.16 for rent due to May 1, 1887.

The court allowed to be deducted from the claim of the Commonwealth the amount paid for taxes in the State of Vermont, as had been done from the date of the lease.

The defendant has taken the case to the Supreme Judicial Court on exceptions, so that nothing has been realized to the treasury as the result of the trial. It is gratifying, however, to learn from the Attorney-General that there will be no controversy as to the rent subsequent to May, 1887.

Negotiations are now pending for the sale of the Southern Vermont Railroad by the Commonwealth to the Fitchburg Railroad Company.*

The transactions for 1890 were as follows:—

Paid for salary and expenses of the treasurer,	\$2,073 12
Paid for interest on loans,	443,821 68
Total payments,	\$445,894 80

	<i>Receipts.</i>	
From rents,	9,903 81	
Net payments in 1890,	\$435,990 99	

	<i>Cost of the Enterprise.</i>	
Net cost Jan. 1, 1890,	\$27,481,947 56	
Add net payments in 1890,	435,990 99	
Net cost Jan. 1, 1891,	\$27,917,938 55	

It will be remembered that the Commonwealth received from the Fitchburg Railroad Company \$5,000,000 in its bonds in payment for the Hoosac Tunnel, in 1887, which, with the interest on them, should at some time be credited to this enterprise; also 50,000 shares of the common stock of said railroad company, par value \$5,000,000, at present of no market value.

STATE AID.

The following statistics showing the operation of the revised State aid laws were furnished by State Aid Commissioner Capt. C. W. Hastings:—

The disbursements of State and military aid in 1889 amounted to \$403,801.25 as against \$386,549.16 for 1888.

This increase was mostly caused by enlarging the scope of chapter 301, Acts of 1889, which omitted the provisions heretofore embodied in all State aid laws, requiring that widows

* The sale was effected Jan. 7, 1891, for \$175,000 in four per cent. bonds of the Fitchburg Railroad Company, due June 1, 1920.

otherwise eligible should have been married prior to the soldier's or sailor's final discharge from the service, and also that the widow must furnish evidence to show that her husband died of disease or wounds incurred in service after his honorable discharge therefrom.

These provisions left out of the law largely increased the applications of widows and widowed mothers, necessitating an increased expenditure.

The reimbursements in 1890 were for payments made by cities and towns in 1889, under the provisions in part of chapter 30 of the Public Statutes and the revised laws, chapters 301 and 279 of the Acts of 1889, which became operative June 1, 1889, and were as follows:—

Under chapter 30, Public Statutes, and chapter 301, Acts of 1889,	\$322,296 67
Under chapter 30, Public Statutes, and chapter 279, Acts of 1889,	81,504 58
Total,	\$403,801 25

Reimbursed to cities and towns (one-half of the expense) on account of burial of soldiers and sailors (\$1), chapter 395, Acts of 1889,	1,339 78
	\$405,141 03

Paid trustees of Soldiers' Home at Chelsea (Resolves, chapter 14, 1890),	25,000 00
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Total for the year,	\$430,141 03
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Excess (including burial expenses stated above, \$1,339.78) of \$22,252.09 over the payments in 1889.

The average payment for each day in the year was about \$1,178.46.

The number of persons aided in 1889 under chapter 30, Public Statutes, and chapter 301, is classified as follows:—

Invalid pensioners,	3,170, an increase of	119
Widows,	2,993, an increase of	337
Wives of pensioners,	487, a decrease of	34
Widowed mothers,	699, a decrease of	123
Dependent fathers,	44, a decrease of	9

7,393

The average amount paid by the Commonwealth to each person, under chapter 301, was \$43.59.

The foregoing figures show an increase of payments to the persons classified as above of \$11,542.85 over the payments of 1888, under chapter 301 of Acts of 1889, and an increase of 290 persons aided over the number aided in that year. The number of dependent fathers and mothers has decreased, and will continue to diminish each year, but the number of widows made eligible by the revision of the law shows a marked increase.

INDIGENT SOLDIERS AND SAILORS.

There was disbursed to indigent soldiers and sailors in 1889, under the provisions of chapter 30, Public Statutes, and chapter 279, Acts of 1889, the sum of \$81,504.58.

The number thus aided was 1,934, an increase of 107 over 1888. The average amount paid by the State to each person was \$42.14.

The cities and towns paid the same amount that was paid by the Commonwealth, making the average to each person \$84.28 for the year.

There was an increased expenditure in 1889 to this class of cases of \$5,709.24 over 1888.

Many of the recipients are advanced in years, totally unable by disability to earn any part of their living, and require full support outside of public institutions.

The list of these aged and feeble men constantly increases, but after the issue of United States pensions under the law of June, 1890, it is believed that the expenditures under this act (chapter 279) will be considerably lessened.

Number of cities and towns that pay State aid,	325
Number of cities and towns that pay military aid,	259
Number of cities and towns that pay under both laws,	251
Number of towns paying no aid, under either chapter,	18

The number of applicants for State aid examined by Surgeon-General Holt (recently deceased), in 1890, was 223, as against 239 cases in 1889. By his death the Commonwealth lost an able, faithful and conscientious public servant, and the soldier an earnest and constant friend and comrade.

TOTAL PAYMENTS OF STATE AID.

The total payments by the Commonwealth for State and military aid from 1861 to the close of the year 1890, including pensions granted by special resolves, amount to, \$19,856,656 88

Add amounts paid in 1890:—

State aid,	\$405,141 03	
Special laws,	2,573 33	
Soldiers' Home,	25,000 00	
		<u>432,714 36</u>

Total to Jan. 1, 1891, \$20,289,371 24

BOUNTIES.

No bounties were paid in 1890.

Total payments to Jan. 1, 1891, \$17,719,087 22

BURIAL OF VETERANS.

Under the provisions of chapter 395, Acts of 1889, there were eighty-one (81) burials of soldiers and sailors who died without means to defray funeral expenses, involving an expenditure by the cities and towns of \$2,679.56. The average expense of each burial was \$33, and it can, in no case, exceed \$35.

The expense to the Commonwealth under this law, one-half the amount expended for the year 1889, was \$1,339.78.

As time passes, the expenses under this head will naturally increase.

ESTIMATES FOR 1891.

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.

Chapter 415 of the Acts of 1890 requires the annual appropriation of \$20,000 for certain extraordinary expenses, to be paid in the discretion of the governor and council, and that amount is included in the estimates for 1891.

Chapter 428 of the Acts of 1890 is "an act to promote

the abolition of grade crossings" of public ways by steam railroads. Under its provisions the Commonwealth may be required to pay not to exceed thirty-five per centum of the cost of such abolition of grade crossing, and must pay at least twenty-five per centum of such costs upon the decree of the court confirming the finding of the commission in charge of the matter.

The amount to be paid by the Commonwealth in any one year (the year beginning with the passage of the act, June 21, 1890), shall not exceed \$500,000 and the total amount it shall pay shall not exceed \$5,000,000. The treasurer is authorized to pay the amount of cost allotted to the Commonwealth from any money not otherwise appropriated, and when requested by the governor and council so to do, to issue and sell bonds and establish a sinking fund for the redemption of the same. These are the more important financial provisions of the act. Under it, steps have been taken to separate grades in several localities on the lines of two of the railroad corporations in the Commonwealth, viz.: The Boston & Albany Railroad Company and the Old Colony Railroad Company. From information received from the officers of these corporations, I am convinced that the Commonwealth will not be required to pay more than \$100,000 under this act in 1891, and that amount will be found in the estimates on that account.

Hon. Marcus Morton resigned his office as Chief Justice of the Supreme Judicial Court in August last (27th), and under the provisions of chapter 162 of the Acts of 1885 he is entitled to receive annually three-fourths of the salary attached to that office (\$6,500) during his natural life from the date of his resignation. No appropriation is necessary under the Constitution and the laws for the payment of the salaries of acting or retired justices of this court, but the amount required is always included in the estimates for each year. Hon. Lincoln F. Brigham resigned his office as Chief Justice of the Superior Court on the thirty-first day of August, 1890, and under chapter 420 of the Acts of 1887 he is entitled annually to one-half of the salary allowed to that officer (\$5,500) from the date of his resignation during his natural life. No appropriation was made by the Legislature

of 1890 in anticipation of this event, and the salary due from the 31st of August to the end of the year has not been paid. The sum required on that account appears as a deficiency in a special report, and the full amount for the current year will be found in the estimates for 1891. In view of the fact that another justice of the Superior Court has reached the age that would entitle him to receive the salary of a retired justice in case of his resignation during the year, I have included the amount required for such salary in the estimates for 1891, so as to avoid the disagreeable necessity of delaying the payment of the salary of an able and faithful retired justice of the court until an appropriation could be made for the purpose by a succeeding Legislature.

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

Estimated Expenses.

Executive Department,	\$24,900 00
Legislative Department,	319,800 00
Secretary's Department,	24,700 00
Treasurer's Department,	21,350 00
Tax Commissioner's Department,	24,000 00
Auditor's Department,	12,300 00
Attorney-General's Department,	11,850 00
Commissioner of Corporations,	400 00
Commissioners on Savings Banks,	15,500 00
Commissioners of Inland Fisheries and Game,	13,550 00
Railroad Commissioners,	24,600 00
Harbor and Land Commissioners,	10,750 00
Insurance Commissioner's Department,	26,650 00
Bureau of Statistics of Labor,	10,800 00
Civil Service Commissioners,	15,500 00
Gas and Electric Light Commissioners,	12,000 00
Cattle Commissioners,	5,000 00
Comptroller of County Accounts,	7,000 00
Commissioner of Foreign Mortgage Corporations,	5,800 00
Commissioner on Public Records of Parishes, Towns and Counties,	4,000 00
State Board of Arbitration,	9,000 00
Inspection of Gas Meters,	4,000 00
Assayer and Inspector of Liquors,	1,200 00

Amount carried forward, \$604,650 00

<i>Amount brought forward,</i>	\$604,650 00	
Commissioners on Province Laws,	13,760 00	
State Board of Health,	10,800 00	
		\$629,210 00

Educational — Deaf and Dumb, etc.,	\$84,850 00	
Normal Art School,	17,980 00	
Printing other than Legislative,	94,200 00	
State Library,	11,300 00	
Judiciary,	250,475 00	
		458,805 00

Agricultural Department.

Secretary's Department,	\$6,900 00	
Members' travel,	1,900 00	
Agricultural bounties,	21,000 00	
		29,800 00

CHARITABLE.

Board of Lunacy and Charity.

Department of In-door Poor,	\$35,500 00	
Department of Out-door Poor,	20,000 00	
Inspector's Department,	10,000 00	
Expenses of the Board,	4,500 00	
Auxiliary Visitors,	1,500 00	
		71,500 00

Miscellaneous Charitable.

State lunatic paupers,	\$150,000 00	
Transportation of State paupers,	16,000 00	
Temporary aid to State paupers,	20,000 00	
Support of State paupers,	60,000 00	
Burial of State paupers,	10,000 00	
Support of pauper infants,	15,000 00	
Indigent and neglected children,	18,000 00	
Cases settlement and bastardy,	2,000 00	
State Almshouse,	108,500 00	
State Primary School,	59,000 00	
School for Feeble-minded,	32,000 00	
Expenses contagious diseases,	3,000 00	
Medical examinations and inquests,	3,500 00	
Annuities,	3,600 00	
Pensions,	520 00	
Westborough Insane Hospital, maintenance,	18,000 00	
		519,120 00

Amount carried forward, . \$1,708,435 00

Amount brought forward, \$1,708,435 00

Reformatory and Correctional.

State Prison,	\$149,000 00	
Massachusetts Reformatory,	178,000 00	
Reformatory Prison for Women,	55,000 00	
State Farm,	72,500 00	
Lyman School for Boys,	44,700 00	
State Industrial School for Girls,	21,000 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,	8,700 00	
District Police,	72,900 00	
Trustees State Primary and Reform Schools,	1,200 00	
Commissioners of Prisons' agents,	2,400 00	
General Superintendent of Prisons,	6,800 00	
Industries at the various prisons,	255,000 00	
Miscellaneous,	2,000 00	
		883,975 00

State House expenditures,	\$27,612 50	
Commonwealth Building,	5,900 00	
House No. 13 Beacon Street,	9,500 00	
		43,012 50

War Expenses.

State and Military Aid,	\$150,000 00	
Commissioners on State Aid,	8,260 00	
State Pension Agent,	5,910 00	
Soldiers' Employment Bureau,	800 00	
Postage, Printing, etc., on account of State Aid,	500 00	
State Military and Naval Historian,	3,500 00	
		468,970 00

Military.

Adjutant-General's Bureau,	\$21,000 00	
Quartermaster-General's Bureau,	5,000 00	
Militia bounty,	100,000 00	
Militia transportation,	18,500 00	
Quartermasters' supplies,	12,000 00	
Armory rents,	36,000 00	

Amounts carried forward, \$192,500 00 \$3,104,392 50

<i>Amounts brought forward,</i>	\$192,500 00	\$3,104,392 50
Militia camp ground,	1,000 00	
Military accounts,	4,000 00	
Surgeon-General's Bureau,	1,700 00	
Medical supplies,	500 00	
Record of officers, sailors and marines,	2,000 00	
Continuous Service Badges,	2,000 00	
Repairs to clothing,	9,000 00	
Care of armories,	12,330 00	
Rifle practice,	9,300 00	

234,330 00

Interest, including January payment, 1892,	\$1,400,000 00
Premium on exchange,	5,000 00
Unpaid warrants,	787 18
Unexpended appropriations, about,	554,580 00
Deficiencies,	21,136 34
Unpaid interest,	5,137 50

1,989,641 02

Miscellaneous.

Escheated estates,	\$4,000 00
Annuities M. Johonnot,	500 00
Eye and Ear Infirmary,	15,000 00
Construction of roads in Mashpee,	300 00
Weights, measures, balances and reports,	1,000 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,	900 00
Bureau of Labor Statistics, rent of rooms,	3,000 00
Massachusetts Soldiers' Home,	25,000 00
Commonwealth's Flats Improvement Fund,	20,000 00
Annual Industrial Statistics,	6,500 00
Adulteration of food and drugs,	11,500 00
Protection of inland waters,	27,000 00
Rent of rooms for comptroller of county accounts,	750 00

Amounts carried forward, \$230,950 00 \$5,328,363 52

<i>Amounts brought forward,</i>	\$230,950 00	\$5,328,363 52
Printing and distributing ballots (chapter 386, Acts of 1890),	10,000 00	
Aid small towns to provide school superintendents,	27,000 00	
Support of normal schools, revenue,	15,000 00	
Extraordinary expenses,	20,000 00	
Abolishment of grade crossings,	100,000 00	
	402,950 00	
		\$5,731,313 52

ESTIMATED REVENUE.

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.

Balance State tax, 1890,	\$787 50
Corporation taxes, net,	710,000 00
Bank stock taxes, net,	490,000 00
Savings bank taxes,	975,000 00
Insurance taxes and licenses, including Massachusetts Hospital Life Insurance Company,	300,000 00
Excise tax on life insurance companies,	125,000 00
Gas Commissioners' tax,	12,000 00
Hawkers' and peddlers' licenses,	20,000 00
State Prison income,	5,000 00
Almshouse, Women's Prison and Reform School income,	20,000 00
Secretary's fees and commissions,	25,000 00
Cities and towns for support of paupers,	75,000 00
Railroad Commissioners' tax,	24,600 00
Commissioner on foreign mortgage corporation tax,	5,800 00
Fees from courts of insolvency,	13,500 00
Liquor licenses,	425,000 00
Confiscated liquors,	2,000 00
Foreign railroad companies' tax,	50,000 00
Massachusetts Reformatory,	50,000 00
Coal and mining companies' tax,	3,500 00
Gas Inspection tax,	4,050 00
Prison industries,	175,000 00
Corporation tax due and unpaid, net, about,	30,000 00
Interest on armory loan bonds,	26,100 00

Amount carried forward, \$3,567,337 50

<i>Amount brought forward,</i>	\$3,567,337 50
Interest on Metropolitan sewerage loan bonds,	85,500 00
Interest on deposits,	100,000 00
Miscellaneous,	30,000 00
	<hr/>
Cash on hand Jan. 1, 1891,	1,488,057 19
	<hr/>
Total,	\$5,270,894 69
Estimated expenses,	\$5,731,313 52
Estimated revenue,	5,270,894 69
	<hr/>
Deficit,	\$460,418 83

This is the condition to-day, as developed by a careful consideration of the wants of the service and the sources of revenue to provide for those wants under existing laws.

With but few exceptions, it is the smallest deficit shown by the annual estimates of the Auditor in the last thirty years.

I cannot anticipate the action of the Legislature, nor see the end from the beginning. To-day a direct State tax of \$1,500,000, which amount is \$250,000 less than the tax of 1890, would be sufficient to supply all the needs of the treasury as disclosed by the estimates, and provide for its necessities till the revenues of 1892 shall be realized. The Legislature of 1890 by new legislation increased the appropriations for public buildings, special grants and gifts, \$496,523 above the estimates for that year. Upon the legislation in a similar direction this year will largely depend the amount of the State tax necessary for the service in 1891.

SERVICES AND SALARIES.

Considering the amount and the importance of its work, this department is the least expensive of any department of the State government.

Here, every financial transaction of the year is scrutinized, verified, analyzed, tabulated and sent out for the information of the people in the Auditor's report. The aggregate amount of these transactions in 1890 was more than \$50,000,000. In 1879, when there was a general reduction of salaries, the aggregate was in round numbers

\$18,900,000. The average amount for fifteen years, or since 1875, has exceeded \$37,250,000 and for the last ten years these transactions have been more than \$43,000,000.

These figures represent laborious and brain-wearying clerical work, — work too that cannot be done by mere copyists. The skill and accuracy of expert accountants are required in the handling of these large amounts and in preparing them for publication.

Yet the entire expenses of the department for ten years, since 1879, have averaged a little more than \$9,500 annually. The average ordinary expenses have been even less than this amount. About forty-five hundred dollars have been spent in the last four years in the re-arranging and refiling of vouchers and other papers, and in the binding and indexing of thirty-eight large volumes of Bounty Rolls containing the names of nearly seventy thousand soldiers and sailors who served in the late war of the rebellion. This work was imperatively demanded in order to preserve important and valuable papers from being lost or totally destroyed. Deducting this special expenditure, and the average annual cost of the department since 1879 has been a little more than nine thousand dollars.

I therefore repeat the recommendation in my report for 1889, that the salaries of all clerks in this department be increased, and would suggest that the salaries paid in 1875 would be just and reasonable, viz., first clerk, \$2,200; second clerk, \$2,000 and each of the extra clerks \$1,500. The aggregate of the increase would amount to only \$1,100, which is a mere pittance for the Commonwealth to pay for most valuable and faithful services rendered by these experienced clerks.

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 places, near the end of the report, immediately following Revenue Statement No. VII.

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STATEMENT No. VII.
LEGISLATURE—REGULAR SESSION.

DETAILS No. 92.
[Acts 1886, Chap. 352; 1890, Chap. 1.]
SENATE PAY-ROLL.

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.
1st Suffolk,	Benjamin F. Campbell,	Boston,	\$1 00	\$750 00	\$751 00
2d "	George H. Gammans,	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, ¹	Boston,	1 00	1,500 00	1,501 00
6th "	Michael J. Creed,	Boston,	1 00	750 00	751 00
7th "	Charles Carleton Coffin,	Boston,	1 00	750 00	751 00
8th "	William H. Carberry,	Boston,	1 00	750 00	751 00
9th "	William H. Goodwin,	Boston,	1 00	750 00	751 00
1st Essex,	Arthur B. Breed,	Lynn,	2 00	750 00	752 00
2d "	Simeon Dodge,	Marblehead,	4 00	750 00	754 00
3d "	Aaron Low,	Essex,	6 00	750 00	756 00
4th "	Alden P. Jaques,	Haverhill,	7 00	750 00	757 00
5th "	George D. Hart,	Lynn,	2 00	750 00	752 00
6th "	Joseph M. Bradley,	Andover,	5 00	750 00	755 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 "	Freeman Hunt,	Cambridge,	1 00	750 00	751 00
4th "	William N. Davenport,	Marlborough,	7 00	750 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 "	Edward M. Tucke,	Lowell,	6 00	750 00	756 00

1st Worcester,	Henry L. Parker,	Worcester,	9 00	750 00	759 00
2d "	Lucius Field,	Clinton,	9 00	750 00	759 00
3d "	Charles Haggerty,	Southbridge,	14 00	750 00	764 00
4th "	Alfred S. Pinkerton,	Worcester,	9 00	750 00	759 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 "	Oscar Ely,	Holyoke,	22 00	750 00	772 00
Franklin,	Edwin Baker,	Shelburne,	25 00	750 00	775 00
Berkshire,	Oliver W. Robbins,	Pittsfield,	30 00	750 00	780 00
Berkshire and Hampshire,	Alfred S. Fassett,	Great Barrington,	35 00	750 00	785 00
1st Norfolk,	Willard F. Gleason,	Holbrook,	3 00	750 00	753 00
2d "	George Makepeace Towle,	Brookline,	1 00	750 00	751 00
1st Plymouth,	Hiram A. Oakman,	Marshfield,	7 00	750 00	757 00
2d "	James H. Harlow,	Middleborough,	7 00	750 00	757 00
1st Bristol,	Cyrus Savage,	Taunton,	7 00	750 00	757 00
2d "	Robert Howard,	Fall River,	11 00	750 00	761 00
3d "	Thomas W. Cook,	New Bedford,	11 00	750 00	761 00
Cape,	David Fisk,	Dennis,	17 00	750 00	767 00
			\$316 00	\$30,750 00	\$31,066 00

Senate Compensation, \$30,750 00

Senate Mileage, 316 00

Amount carried forward,

\$31,066 00
\$31,066 00

¹ President.

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STATEMENT VII.

Revenue Expenses.

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STATEMENT VII.

Revenue Expenses.

DETAILS 93.

DETAILS No. 93.
HOUSE OF REPRESENTATIVES PAY-ROLL.

[Acts 1890, Chap. 352; 1890, Chaps. 1 and 453.]

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.
	<i>Amount brought forward, .</i>				\$31,066 00
1st Barnstable,	Nathan Edson,	Barnstable,	\$16 00	\$750 00	\$766 00
2d "	George B. Clarke,	Falmouth,	16 00	750 00	766 00
3d "	George N. Mansell,	Harwich,	18 00	750 00	768 00
	Richard A. Rich,	Truro,	24 00	750 00	774 00
1st Berkshire,	H. Torrey Cady,	North Adams,	28 00	750 00	778 00
2d "	Henry S. Lyons,	North Adams,	28 00	750 00	778 00
3d "	Andrew J. Bucklin,	Adams,	33 00	750 00	783 00
4th "	William Mahanna,	Lenox,	32 00	750 00	782 00
5th "	Ansel E. Chamberlin,	Dalton,	29 00	750 00	779 00
6th "	Peter J. McDonald,	Pittsfield,	30 00	750 00	780 00
7th "	Sidney H. Cheeseman,	Becket,	28 00	750 00	778 00
	Emerson G. Harrington,	Egremont,	36 00	750 00	786 00
	Philo Smith,	Otis,	34 00	750 00	784 00
1st Bristol,	Stephen Stanley,	N. Attleborough,	7 00	750 00	757 00
2d "	Horatio Carpenter,	Seekonk,	8 00	750 00	758 00
3d "	Lorenzo B. Crockett,	Easton,	5 00	750 00	755 00
4th "	S. Hopkins Emery,	Taunton,	7 00	750 00	757 00
	Edward Mott,	Taunton,	7 00	750 00	757 00
	William M. Hale,	Taunton,	7 00	750 00	757 00
	James A. Lewis,	Fairhaven,	12 00	750 00	762 00
5th "	Haile R. Luther,	New Bedford,	11 00	750 00	761 00
6th "	David B. Kompton,	New Bedford,	11 00	750 00	761 00
7th "	George F. Tucker,	New Bedford,	11 00	750 00	761 00
8th "	William M. Butler,	New Bedford,	11 00	750 00	761 00
9th "	Albert C. Kirby,	Westport,	13 00	750 00	763 00
10th "	John J. McDonough,	Fall River,	11 00	750 00	761 00
	John Edwards,	Fall River,	11 00	750 00	761 00
	John T. Hurley,	Fall River,	11 00	750 00	761 00
	Walter J. D. Bullock,	Fall River,	11 00	750 00	761 00
	Pardon Macomber,	Fall River,	11 00	750 00	761 00
	Alfred W. Paul,	Dighton,	8 00	750 00	758 00
1st Dukes,	Cornelius B. Marchant,	Edgartown,	20 00	750 00	770 00
1st Essex,	Herbert O. Delano,	Merrimac,	9 00	750 00	759 00
2d "	H. G. Leslie,	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. Stover,	Haverhill,	7 00	750 00	757 00
7th "	John O'Brien,	Lawrence,	6 00	750 00	756 00
8th "	John F. Howard,	Lawrence,	6 00	750 00	756 00
9th "	Richard A. Carter,	Lawrence,	6 00	750 00	756 00
	John H. Hulford,	Lawrence,	6 00	750 00	756 00
	Charles Greene,	Andover,	5 00	750 00	755 00
	John Parkhurst,	Boxford,	6 00	750 00	756 00
	Arthur C. Richardson,	Newburyport,	8 00	750 00	758 00
	Luther Dane,	Newbury,	8 00	750 00	758 00
	Frank T. Goodhue,	Ipswich,	6 00	750 00	756 00
	<i>Carried forward,</i>		\$648 00	\$35,250 00	\$35,898 00
					\$31,066 00

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HOUSE PAY-ROLL — Continued.

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.
	<i>Brought forward,</i>		\$648 00	\$35,250 00	\$35,898 00
10th Essex,	Edgar S. Taft,	Gloucester,	7 00	750 00	757 00
11th "	Epes Davis,	Gloucester,	7 00	750 00	757 00
12th "	Isaac N. Story,	Gloucester,	7 00	750 00	757 00
13th "	James S. Wallace,	Rockport,	8 00	750 00	758 00
14th "	William D. Solier,	Beverly,	4 00	750 00	754 00
15th "	Benjamin P. Pickering,	Salem,	4 00	750 00	754 00
16th "	William E. Meade,	Salem,	4 00	750 00	754 00
17th "	William H. Stearns,	Salem,	4 00	750 00	754 00
18th "	Benjamin Day,	Marblehead,	4 00	750 00	754 00
19th "	John J. Salter,	Lynn,	2 00	750 00	752 00
20th "	Edwin A. Tibbets,	Lynn,	2 00	750 00	752 00
21st "	Charles H. Baker,	Lynn,	2 00	750 00	752 00
22d "	Elihu B. Hayes,	Lynn,	2 00	750 00	752 00
1st Franklin,	John Macfarlane,	Lynn,	2 00	750 00	752 00
2d "	Rufus Kimball,	Lynn,	2 00	750 00	752 00
3d "	Langdon H. Holden,	Lynn,	2 00	750 00	752 00
4th "	Alonzo Penney,	Lynn,	2 00	750 00	752 00
	Stephen S. Littlefield,	Lynn,	2 00	750 00	752 00
	Robert K. Sears,	Peabody,	4 00	750 00	754 00
		Danvers,	4 00	750 00	754 00
	Nahum S. Cutler,	Greenfield,	22 00	750 00	772 00
	Edward A. Goddard,	Orange,	18 00	750 00	768 00
	William W. Hunt,	Wendell,	19 00	750 00	769 00
	Alfred F. Field,	Leverett,	22 00	750 00	772 00
5th "	George E. Bemis,	Charlmont,	26 00	750 00	776 00
1st Hampden,	Dwight H. Hollister,	Southwick,	23 00	750 00	773 00
2d "	Oren B. Parks,	Westfield,	22 00	750 00	772 00
3d "	Robert B. Crane,	Westfield,	22 00	750 00	772 00
4th "	John Hildreth,	Holyoke,	22 00	750 00	772 00
5th "	William P. Buckley,	Holyoke,	22 00	750 00	772 00
6th "	George D. Eldredge,	Chicopee,	21 00	750 00	771 00
7th "	George W. Miller,	Springfield,	20 00	750 00	770 00
8th "	Hiram B. Lane,	Springfield,	20 00	750 00	770 00
9th "	John McFethries,	Springfield,	20 00	750 00	770 00
10th "	Herman Buchholz,	Springfield,	20 00	750 00	770 00
	Charles H. Bennett,	Springfield,	20 00	750 00	770 00
	Carlos M. Gage,	Monson,	18 00	750 00	768 00
	Horace H. Sanders,	Palmer,	17 00	750 00	767 00
1st Hampshire,	Arthur G. Hill, ¹	Northampton,	23 00	750 00	773 00
2d "	Carlos W. Smith, ²	Easthampton,	25 00	750 00	775 00
3d "	Henry A. Kimball,	Northampton,	23 00	750 00	773 00
4th "	Talcott Bancroft,	Chesterfield,	27 00	750 00	777 00
5th "	Roswell Billings,	Hatfield,	24 00	750 00	774 00
	Chester Kellogg,	Granby,	20 00	750 00	770 00
	Lysander Thurston,	Enfield,	20 00	750 00	770 00
1st Middlesex,	Otis S. Brown,	Cambridge,	1 00	750 00	751 00
2d "	William B. Durant,	Cambridge,	1 00	750 00	751 00
3d "	Horace E. Clayton,	Cambridge,	1 00	750 00	751 00
	Andrew J. Rudy,	Cambridge,	1 00	750 00	751 00
	John W. Coveney,	Cambridge,	1 00	750 00	751 00
	<i>Carried forward,</i>		\$1,262 00	\$71,500 00	\$72,762 00
					\$31,066 00

¹ Resigned March 4.² Elected April 1; qualified April 16 in place of Arthur G. Hill.

STATEMENT VII.

Revenue Expenses.

DETAILS 93.

STATEMENT VII.

Revenue Expenses.

DETAILS 93.

HOUSE PAY-ROLL—Continued.

DISTRICT.	Name.	Residence.	Range.	Compensation.	Totals.	
	<i>Brought forward,</i>		\$1,262 00	\$71,500 00	\$72,762 00	\$31,066 00
4th Middlesex,	Frank W. Dallinger,	Cambridge,	1 00	750 00	751 00	
5th "	Charles W. Henderson,	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 "	Frederick M. Kilmer,	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 "	John S. Cate,	Everett,	1 00	750 00	751 00	
13th "	William E. Barrett, ¹	Melrose,	1 00	1,500 00	1,501 00	
14th "	Myron J. Ferren,	Stoneham,	2 00	750 00	752 00	
15th "	William S. Greenough,	Wakefield,	2 00	750 00	752 00	
16th "	John S. True, ²	Woburn,				
17th "	David S. Moreland, ³	Woburn,	2 00	750 00	752 00	
18th "	Charlie A. Jones,	Woburn,	2 00	750 00	752 00	
19th "	William H. H. Tuttle,	Arlington,	1 00	750 00	751 00	
20th "	J. Henry Fletcher,	Belmont,	2 00	750 00	752 00	
21st "	Gorham D. Gilman,	Newton,	2 00	750 00	752 00	
	Frederick J. Ranlett,	Newton,	2 00	750 00	752 00	
	Henry S. Milton,	Waltham,	2 00	750 00	752 00	
	Charles Moore,	Waltham,	2 00	750 00	752 00	
	Charles S. Wheeler,	Lincoln,	4 00	750 00	754 00	
	Charles W. Flint,	Chelmsford,	6 00	750 00	756 00	
	Michael J. Garvey,	Lowell,	6 00	750 00	756 00	
22d "	Daniel H. Varnum,	Lowell,	6 00	750 00	756 00	
23d "	Owen M. Donohoe,	Lowell,	6 00	750 00	756 00	
24th "	Charles E. Carter,	Lowell,	6 00	750 00	756 00	
25th "	Charles H. Hanson,	Lowell,	6 00	750 00	756 00	
26th "	Thomas E. Connell,	Draut,	7 00	750 00	757 00	
27th "	Richard B. Allen,	Lowell,	6 00	750 00	756 00	
28th "	Frank B. Tilton,	Natick,	4 00	750 00	754 00	
29th "	Alonzo Coburn,	Hopkinton,	6 00	750 00	756 00	
30th "	James L. Brophy,	Frammingham,	5 00	750 00	755 00	
31st "	Charles H. Boodey,	Weyland,	4 00	750 00	754 00	
32d "	Francis C. Curtis,	Marlborough,	7 00	750 00	757 00	
	Hermon C. Tower,	Hudson,	7 00	750 00	757 00	
	Aaron C. Handley,	Acton,	5 00	750 00	755 00	
	James M. Swallow,	Dunstable,	8 00	750 00	758 00	
	Charles F. Worcester,	Townsend,	8 00	750 00	758 00	
1st Nantucket,	Anthony Smalley,	Nantucket,	21 00	750 00	774 00	
1st Norfolk,	George Fred Williams,	Dedham,	2 00	750 00	752 00	
2d "	George N. Carpenter,	Brookline,	1 00	750 00	751 00	
3d "	Wilbur H. Powers,	Hyde Park,	2 00	750 00	752 00	
4th "	Augustus Hemenway,	Canton,	3 00	750 00	753 00	
5th "	Josiah Quincy,	Quincy,	2 00	750 00	752 00	
6th "	Joseph A. Cushing,	Weymouth,	3 00	750 00	753 00	
7th "	Louis A. Cook,	Weymouth,	3 00	750 00	753 00	
	Ansel O. Clark,	Braintree,	3 00	750 00	753 00	
	Robert S. Gray,	Walpole,	4 00	750 00	754 00	
	Henry W. Britton,	Stoughton,	4 00	750 00	754 00	
	<i>Carried forward,</i>		\$1,449 00	\$109,000 00	\$110,449 00	\$31,066 00

STATEMENT VII.

Revenue Expenses.

DETAILS 98.

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AUDITORS REPORT.

[Jan.

1891.]

PUBLIC DOCUMENT—No. 6.

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STATEMENT VII.

Revenue Expenses.

DETAILS 98.

¹ Speaker.² Died January 3. (Paid as gratuity.)³ Elected Feb. 11; qualified Feb. 26 in place of John S. True, deceased.

HOUSE PAY-ROLL — Continued.

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.	
	<i>Brought forward,</i>		\$1,449 00	\$109,000 00	\$110,449 00	\$31,066 00
8th Norfolk,	Daniel S. Woodman,	Medway,	6 00	750 00	756 00	
9th "	James D. Lincoln,	Wrentham,	5 00	750 00	755 00	
	Moses C. Adams,	Millis,	6 00	750 00	756 00	
1st Plymouth,	Everett F. Sherman,	Plymouth,	8 00	750 00	758 00	
2d "	Thomas Alden,	Duxbury,	8 00	750 00	758 00	
3d "	Edwin T. Clark,	Hanson,	5 00	750 00	755 00	
4th "	Lewis P. Loring,	Hull,	5 00	750 00	755 00	
5th "	Charles S. Millet,	Rockland,	4 00	750 00	754 00	
6th "	Benjamin F. Peterson,	Whitman,	4 00	750 00	754 00	
7th "	John W. Delano,	Marion,	10 00	750 00	760 00	
8th "	Jared F. Alden,	Middleborough,	7 00	750 00	757 00	
9th "	George Mitchel Hooper,	Bridgewater,	6 00	750 00	756 00	
10th "	Edward E. Herrod,	Brockton,	5 00	750 00	755 00	
11th "	Hiram A. Monk,	Brockton,	5 00	750 00	755 00	
12th "	Harrison O. Thomas,	Brockton,	5 00	750 00	755 00	
1st Suffolk,	Frederick B. Day,	Boston,	1 00	750 00	751 00	
	Joseph B. Maccabe,	Boston,	1 00	750 00	751 00	
2d "	Patrick J. Kennedy,	Boston,	1 00	750 00	751 00	
	Thomas O. McEnaney,	Boston,	1 00	750 00	751 00	
3d "	J. Homer Edgerly,	Boston,	1 00	750 00	751 00	
	Michael J. Mitchell,	Boston,	1 00	750 00	751 00	
4th "	Winfield F. Prime,	Boston,	1 00	750 00	751 00	
	Ira A. Worth,	Boston,	1 00	750 00	751 00	
5th "	Edward W. Presbo,	Boston,	1 00	750 00	751 00	
	George N. Swallow,	Boston,	1 00	750 00	751 00	
6th "	John F. Gillespie,	Boston,	1 00	750 00	751 00	
	Richard M. Barry,	Boston,	1 00	750 00	751 00	
7th "	Patrick Cannon,	Boston,	1 00	750 00	751 00	
	Daniel McLaughlin,	Boston,	1 00	750 00	751 00	
8th "	John H. Sullivan,	Boston,	1 00	750 00	751 00	
	Joseph P. Lomasney,	Boston,	1 00	750 00	751 00	
9th "	Frank Morison,	Boston,	1 00	750 00	751 00	
	Andrew B. Lattimore,	Boston,	1 00	750 00	751 00	
10th "	Nathaniel W. Ladd,	Boston,	1 00	750 00	751 00	
	Edward Sullivan,	Boston,	1 00	750 00	751 00	
11th "	George P. Sanger, Jr.,	Boston,	1 00	750 00	751 00	
	Frank E. Winslow,	Boston,	1 00	750 00	751 00	
12th "	James B. Hayes,	Boston,	1 00	750 00	751 00	
	James J. Burke,	Boston,	1 00	750 00	751 00	
13th "	Michael J. Moore,	Boston,	1 00	750 00	751 00	
	Jeremiah J. McNamara,	Boston,	1 00	750 00	751 00	
14th "	Robert F. Means,	Boston,	1 00	750 00	751 00	
	George H. Bond,	Boston,	1 00	750 00	751 00	
15th "	William S. McNary,	Boston,	1 00	750 00	751 00	
	John B. Lynch,	Boston,	1 00	750 00	751 00	
16th "	Jeremiah Desmond,	Boston,	1 00	750 00	751 00	
	Everett Allen Davis,	Boston,	1 00	750 00	751 00	
17th "	Robert H. Bowman,	Boston,	1 00	750 00	751 00	
	Alpheus Sanford,	Boston,	1 00	750 00	751 00	
18th "	John Albree,	Boston,	1 00	750 00	751 00	
	Augustus C. Perkins,	Boston,	1 00	750 00	751 00	
	<i>Carried forward,</i>		\$1,574 00	\$147,250 00	\$148,824 00	\$31,066 00

STATEMENT VII.

Revenue Expenses.

DETAILS 93.

STATEMENT VII.

Revenue Expenses.

DETAILS 93.

HOUSE PAY-ROLL — *Concluded.*

DISTRICT.	Name.	Residence.	Mileage.	Compensation.	Totals.	
	<i>Brought forward,</i>		\$1,574 00	\$147,250 00	\$148,824 00	\$81,066 00
19th Suffolk,	Willis R. Russ,	Boston,	1 00	750 00	751 00	
	Lewis G. Grossman,	Boston,	1 00	750 00	751 00	
20th "	Michael J. McEttrick,	Boston,	1 00	750 00	751 00	
	John H. McDonough,	Boston,	1 00	750 00	751 00	
21st "	Henry S. Dewey,	Boston,	1 00	750 00	751 00	
22d "	Francis W. Kittredge,	Boston,	1 00	750 00	751 00	
	John E. Heslan,	Boston,	1 00	750 00	751 00	
23d "	Pelotiah R. Tripp,	Boston,	1 00	750 00	751 00	
	William G. Baker,	Boston,	1 00	750 00	751 00	
24th "	Henry P. Oakman,	Boston,	1 00	750 00	751 00	
	Thomas W. Bicknell,	Boston,	1 00	750 00	751 00	
25th "	James W. Harvey,	Boston,	1 00	750 00	751 00	
26th "	Franklin O. Barnes,	Chelsea,	1 00	750 00	751 00	
	David E. Gould,	Chelsea,	1 00	750 00	751 00	
27th "	Willard Howland,	Chelsea,	1 00	750 00	751 00	
	Warren Fenno,	Revere,	1 00	750 00	751 00	
1st Worcester,	C. Waldo Bates,	Phillipston,	15 00	750 00	765 00	
2d "	Morton E. Converse,	Winchendon,	13 00	750 00	763 00	
	George Kendall,	Gardner,	13 00	750 00	763 00	
3d "	Walter A. Wheeler,	Rutland,	12 00	750 00	762 00	
4th "	Moses C. Goodnow,	Princeton,	12 00	750 00	762 00	
5th "	George K. Tufts,	New Braintree,	14 00	750 00	764 00	
	Jesse Allen,	Oakham,	12 00	750 00	762 00	

STATEMENT VII.

Revenue Expenses.

DETAILS 93.

6th "	Louis E. P. Moreau,	Spencer,	13 00	750 00	763 00	
7th "	Lewis C. Prindle,	Charlton,	13 00	750 00	763 00	
8th "	Richard H. Warren,	Auburn,	10 00	750 00	760 00	
9th "	Nathan H. Sears,	Millbury,	9 00	750 00	759 00	
10th "	James M. Farnum,	Uxbridge,	9 00	750 00	759 00	
11th "	George P. Cooke,	Millford,	7 00	750 00	757 00	
	James Quigley,	Mendon,	8 00	750 00	758 00	
12th "	John W. Fairbanks,	Westborough,	7 00	750 00	757 00	
	Lymau Morse,	Berlin,	7 00	750 00	757 00	
13th "	Stanley B. Hildreth,	Harvard,	7 00	750 00	757 00	
	Wellington E. Parkhurst,	Clinton,	9 00	750 00	759 00	
14th "	Henry Cook,	Leominster,	10 00	750 00	760 00	
	John W. Kimball,	Fitchburg,	10 00	750 00	760 00	
15th "	Michael J. Murray,	Fitchburg,	10 00	750 00	760 00	
16th "	Henry C. Wheaton,	Worcester,	9 00	750 00	759 00	
17th "	William H. Rice,	Worcester,	9 00	750 00	759 00	
18th "	Eugene M. Moriarty,	Worcester,	9 00	750 00	759 00	
19th "	Peter A. Conlin,	Worcester,	9 00	750 00	759 00	
20th "	Patrick J. Quinn,	Worcester,	9 00	750 00	759 00	
21st "	Franklin B. White,	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	
			\$1,882 00	\$181,000 00	\$182,882 00	

House Compensation,

\$181,000 00

House Mileage,

1,882 00

\$182,882 00

Carried forward,

\$213,948 00

STATEMENT VII.

Revenue Expenses.

DETAILS 93.

STATEMENT VII.

Revenue Expenses.

DETAILS 94 TO 96.

DETAILS No. 94.

CLERKS — SENATE AND HOUSE.

[Acts 1884, Chap. 320; 1888, Chap. 1; 1890, Chap. 2.]

<i>Amount brought forward,</i>		\$213,948 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, . . . \$640 00		
Herbert E. Stevens, Clerical Services, . . . 625 00		
Samuel F. McGill, Clerical Services, . . . 370 55		
William F. Pope, Clerical Services, . . . 225 00		
Nathaniel P. Tyler, Clerical Services, . . . 5 00	1,865 85	
		10,865 85

DETAILS No. 95.

CHAPLAINS — SENATE AND HOUSE.

[Pub. Stat., Chap. 2, Sect. 23; Acts 1890, Chap. 1.]

Edmund Dowse,	\$300 00	
Daniel W. Waldron,	300 00	600 00

DETAILS No. 96.

SERGEANT-AT-ARMS' DEPARTMENT.

[Pub. Stat., Chap. 5; Acts 1884, Chap. 323; 1887, Chap. 128; 1890, Chaps. 2, 42 and 455.]

SERGEANT-AT-ARMS.		
John G. B. Adams, Salary,	\$3,000 00	
CLERK.		
Charles G. Davis, Salary,	1,800 00	
Charles G. Davis, Extra Services,	100 00	
CONTINGENT EXPENSES.		
Telephone and Telegrams,	\$59 20	
Carriage Hire,	43 75	
Newspapers,	35 00	
Buttons and gilding same,	26 14	
Expressage,	3 15	
Pens,	1 00	
	168 24	
		5,068 24
<i>Amount carried forward,</i>		\$230,482 09

STATEMENT VII.

Revenue Expenses.

DETAILS 97.

DETAILS No. 97.

DOORKEEPERS, MESSENGERS AND PAGES.

[Pub. Stat., Chap. 5, Sect. 5; Acts 1882, Chap. 257; 1887, Chap. 116; 1890, Chaps. 1 and 455.]

<i>Amount brought forward,</i>		\$230,482 09
Stillman W. Edgell, Doorkeeper to the Senate,	\$1,500 00	
Joseph Sidwell, Assistant Doorkeeper to the Senate,	950 00	
James E. Armstrong, Messenger to the Senate,	850 00	
Luke K. Davis, Messenger to the Senate,	850 00	
Benjamin H. Jellison, Messenger to the Senate,	850 00	
Charles N. Marsh, Messenger to the Senate,	850 00	
David F. Remington, Messenger to the Senate,	850 00	
William H. Whiting, Messenger to the Senate,	850 00	
Alfred D. Wise, Messenger to the Senate,	850 00	
Henry Finnan, Page to the Senate,	517 00	
Mary E. Dodge, Page to the Senate,	517 00	
Thomas J. Tucker, Doorkeeper to the House,	1,500 00	
John Kinnear, Assistant Doorkeeper to the House,	950 00	
James J. Mahoney, Postmaster,	950 00	
Charles R. Ayer, Messenger to the House,	850 00	
James Beatty, Messenger to the House,	850 00	
Benjamin B. Brown, Messenger to the House,	850 00	
Thomas Coyne, Messenger to the House,	850 00	
Joseph Connerton, Messenger to the House,	850 00	
Sidney Gardner, Messenger to the House,	850 00	
John B. Hollis, Jr., Messenger to the House,	850 00	
Thomas F. Pedrick, Messenger to the House,	850 00	
Ezra T. Pope, Messenger to the House,	850 00	
Francis Steele, Messenger to the House,	850 00	
Henry W. Sykes, Messenger to the House,	850 00	
Charles D. Ufford, Messenger to the House,	850 00	
B. E. Willson, Messenger to the House,	850 00	
John B. Fisher, Messenger to the House,	850 00	
William O. Stevens, Messenger to the House,	850 00	
George Lysholm, Page to the House,	517 00	
Wilfred B. Tyler, Page to the House,	517 00	
Charles W. Philbrick, Services,	1,039 00	
J. Albert Roberts, Services,	546 00	
Benjamin Tanner, Services,	300 00	
John L. Galway, Services,	240 00	
Daniel C. Palmer, Services,	100 00	
John Kinnear, Services,	90 00	
Thomas Coyne, Services,	15 00	
		28,948 00
<i>Amount carried forward,</i>		\$259,430 09

STATEMENT VII.

Revenue Expenses.

DETAILS 98.

DETAILS No. 98.

SENATE PRINTING AND BINDING.

[Pub. Stat., Chap. 16; Res. 1558, Chap. 74; Acts 1890, Chap. 5.]

<i>Amount brought forward,</i>		\$259,430 09
900 copies Report—Special committee on investigation of certain charges as to the methods adopted by the West End R. R. Co. to obtain a charter for an elevated railroad in the city of Boston,	\$202 21	
1,900 copies Report—Commissioner on Public Records, etc.,	92 85	
900 copies Report—Board of Health on Purity of Inland Waters,	86 84	
2,100 copies Governor's Message,	85 60	
1,400 copies Report—Commissioners on Topographical Survey,	28 27	
900 copies Report—Pardons Granted,	13 75	
900 copies Report—Associate Justices of Superior Court on the matter of the Dudley Indians,	13 75	
900 copies Report—Board of Health on Adulteration of Food and Drugs,	12 95	
900 copies Governor's Veto of Gas and Electric Light Consolidation Act,	8 34	
900 copies Report—Cattle Commissioners,	7 78	
900 copies Report—Board of Education on investigation of technical education in schools,	7 78	
900 copies Report—State House Commission,	5 74	
900 copies Attorney General's Opinion on Gas and Electric Lighting by Cities and Towns,	4 47	
8,100 copies Bills—Committee on Agriculture,	46 85	
10,800 copies Bills—Committee on Banks and Banking,	56 95	
4,500 copies Bills—Committee on Bills in Third Reading,	22 35	
9,900 copies Bills—Committee on Cities,	59 53	
4,500 copies Bills—Committee on Constitutional Amendments,	28 97	
5,400 copies Bills—Committee on County Affairs and Criminal Costs,	26 82	
4,500 copies Bills—Committee on Drainage,	28 97	
3,600 copies Bills—Committee on Election Laws,	17 88	
8,100 copies Bills—Committee on Education,	43 54	
6,300 copies Bills—Committee on Expenditures,	38 34	
<i>Amounts carried forward,</i>	\$940 53	\$259,430 09

STATEMENT VII.

Revenue Expenses.

DETAILS 98.

SENATE PRINTING AND BINDING—Continued.

<i>Amounts brought forward,</i>	\$940 53	\$259,430 09
5,400 copies Bills—Committee on Federal Relations,	26 82	
4,500 copies Bills—Committee on Fisheries and Game,	22 35	
1,800 copies Bills—Committee on Harbors and Public Lands,	8 94	
2,700 copies Bills—Committee on Insurance,	38 22	
36,900 copies Bills—Committee on Judiciary,	189 89	
2,700 copies Bills—Committee on Labor,	13 41	
2,700 copies Bills—Committee on Liquor Law,	13 41	
900 copies Bills—Committee on Library,	4 47	
6,300 copies Bills—Committee on Manufactures,	46 04	
6,300 copies Bills—Committee on Military Affairs,	31 29	
22,500 copies Bills—Committee on Mercantile Affairs,	336 93	
2,700 copies Bills—Committee on Public Health,	13 41	
2,700 copies Bills—Committee on Public Charitable Institutions,	13 41	
12,600 copies Bills—Committee on Public Service,	65 89	
3,600 copies Bills—Committee on Parishes and Religious Societies,	24 50	
4,500 copies Bills—Committee on Printing,	22 35	
2,700 copies Bills—Committee on Probate and Insolvency,	13 41	
10,800 copies Bills—Committee on Railroads,	56 95	
4,500 copies Bills—Committee on Roads and Bridges,	25 66	
2,700 copies Bills—Committee on Rules,	13 41	
9,000 copies Bills—Committee on Street Railways,	63 26	
900 copies Bills—Committee on State House,	4 47	
7,200 copies Bills—Committee on Towns,	60 94	
1,800 copies Bills—Committee on Treasury,	8 94	
3,600 copies Bills—Committee on Taxation,	17 88	
12,600 copies Bills—Committee on Water Supply,	79 99	
27,000 copies Orders of the Day,	564 56	
8,500 copies Manual of the General Court,	2,415 68	
107,600 copies Daily Journal of the Senate,	1,468 17	
1,000 copies Journal of the Senate;	1,242 36	
700 copies Legislative Diary,	788 33	
<i>Amounts carried forward,</i>	\$8,635 87	\$259,430 09

STATEMENT VII.

Revenue Expenses.

DETAILS 99.

SENATE PRINTING AND BINDING — *Concluded.*

<i>Amounts brought forward,</i>	\$8,635 87	\$259,430 09
500 copies Index to Senate Documents,	33 87	
9,008 hours Night-work,	2,252 00	
Sundry Committee Bills,	120 20	
Binding and Lettering,	46 65	
Letter Blanks,	92 00	
Lists of Committees,	44 31	
Newspapers,	41 91	
Billets, Slips, etc.,	22 90	
Yea and Nay Lists,	27 30	
Envelopes,	6 78	
		11,323 79

DETAILS No. 99.

HOUSE PRINTING AND BINDING.

[Pub. Sect. Chap. 10. Res. 1536, Chap. 74; Acts 1890, Chap. 3.]

900 copies Report — Special Committee to investigate methods adopted by the West End R. R. Co to obtain a charter for an elevated railroad in the city of Boston,	\$693 96	
900 copies Report — Board of Health on Pollution of Ponds from which Ice is cut,	317 29	
900 copies Report — Civil Service Commission,	237 43	
900 copies Abstract of Auditor's Report,	150 42	
900 copies Report — Boston Board of Police,	124 25	
900 copies Tax Commissioners' List of Massachusetts Corporations,	82 03	
900 copies Votes cast for Representatives in 1889,	60 91	
900 copies Auditor's Report of Estimates,	56 25	
900 copies Abstract of Liquor Licenses,	53 55	
900 copies Number of Registered Voters and votes cast in 1889,	52 05	
900 copies Report — Inspector of Gas Meters,	23 20	
900 copies Report — Metropolitan Sewerage Commission,	14 64	
900 copies Auditor's Report of Expenditures in 1889, in excess of appropriations,	10 72	
900 copies Report — Trustees of Hospital for Dipsomaniacs,	9 53	
900 copies Report — Commissioners of Massachusetts School Fund,	9 23	
<i>Amounts carried forward,</i>	\$1,895 46	\$270,753 88

STATEMENT VII.

Revenue Expenses.

DETAILS 99.

HOUSE PRINTING AND BINDING — *Continued.*

<i>Amounts brought forward,</i>	\$1,895 46	\$270,753 88
900 copies Auditor's Report of Committee Advertisements to April 1, 1890,	9 05	
900 copies Report — Pension Agent,	8 72	
900 copies Opinion of the Justices of the Supreme Judicial Court of the Power of the Legislature to enact a Law conferring power to cities and towns to manufacture and sell Gas and Electric Light,	8 05	
900 copies Opinion of the Justices of the Supreme Judicial Court of the Power of Cities and Towns to manufacture and sell Gas and Electric Light,	7 91	
900 copies Attorney-General's Opinion of the Power of Cities and Towns to manufacture and sell Gas and Electric Light,	7 78	
900 copies Returns of Sheriffs,	5 74	
900 copies Returns of Registers of Deeds,	5 74	
900 copies Report — Commission on State House Extension,	4 65	
900 copies Report — Insurance Commissioner on Mutual Fire Insurance Companies,	4 47	
900 copies Report — Board of Police of Boston on Chap. 106, Sect. 9,	4 47	
900 copies Report — Commissioners on Boundary Line between New Hampshire and Massachusetts,	4 47	
900 copies Governor's letter on additional appropriation for the extermination of the Gypsy Moth,	4 47	
900 copies Governor's letter on Sewerage at Reformatory Prison for Women,	4 47	
900 copies Governor's letter on Fire Escapes at Westfield Normal School,	4 47	
9,000 copies Bills — Committee on Agriculture,	44 70	
9,900 copies Bills — Committee on Banks and Banking,	49 17	
18,000 copies Bills — Committee on Bills in Third Reading,	104 67	
4,500 copies Bills — Committee on Constitutional Amendments,	17 88	
10,800 copies Bills — Committee on County Affairs and Criminal Costs,	60 69	
1,800 copies Bills — Committee on County Estimates,	8 94	
35,100 copies Bills — Committee on Cities,	236 47	
<i>Amounts carried forward,</i>	\$2,502 44	\$270,753 88

STATEMENT VII.

Revenue Expenses.

DETAILS 99.

HOUSE PRINTING AND BINDING — *Continued.*

<i>Amounts brought forward,</i>	\$2,502 44	\$270,753 88
4,500 copies Bills — Committee on Drainage,	28 97	
17,100 copies Bills — Committee on Election Laws,	201 10	
11,700 copies Bills — Committee on Education,	58 11	
36,000 copies Bills — Committee on Finance,	222 04	
2,700 copies Bills — Committee on Federal Relations,	13 41	
10,800 copies Bills — Committee on Fisheries and Game,	53 64	
1,800 copies Bills — Committee on Harbors and Public Lands,	3 24	
4,500 copies Bills — Committee on Insurance,	28 97	
77,400 copies Bills — Committee on Judiciary,	439 49	
23,400 copies Bills — Committee on Labor,	119 53	
1,800 copies Bills — Committee on Library,	8 94	
9,700 copies Bills — Committee on Liquor Law,	48 01	
1,800 copies Bills — Committee on Manufactures,	15 99	
23,400 copies Bills — Committee on Military Affairs,	134 78	
35,100 copies Bills — Committee on Mercantile Affairs,	190 88	
3,600 copies Bills — Committee on Public Health,	17 88	
15,300 copies Bills — Committee on Public Charitable Institutions,	75 99	
9,900 copies Bills — Committee on Public Service,	49 17	
6,300 copies Bills — Committee on Parishes and Religious Societies,	31 29	
12,600 copies Bills — Committee on Prisons,	69 20	
6,300 copies Bills — Committee on Printing,	31 29	
13,500 copies Bills — Committee on Probate and Insolvency,	70 36	
16,200 copies Bills — Committee on Railroads,	87 08	
4,500 copies Bills — Committee on Rules,	22 35	
5,400 copies Bills — Committee on Roads and Bridges,	26 82	
8,100 copies Bills — Committee on Street Railways,	85 03	
8,100 copies Bills — Committee on Towns,	43 51	
7,200 copies Bills — Committee on Taxation,	39 07	
11,700 copies Bills — Committee on Water Supply,	74 66	
900 copies Bills — Committee on Woman Suffrage,	4 47	
<i>Amounts carried forward,</i>	\$4,803 44	\$270,753 88

STATEMENT VII.

Revenue Expenses.

DETAILS 100.

HOUSE PRINTING AND BINDING — *Concluded.*

<i>Amounts brought forward,</i>	\$4,803 44	\$270,753 88
113,400 copies Orders of the Day,	1,093 69	
110,300 copies Daily Journal of the House,	1,991 24	
1,000 copies Journal of the House,	1,427 37	
500 copies Index to House Documents,	59 92	
10,585 hours Night-work,	2,616 25	
Letter Blanks, etc.,	337 48	
Sundry Committee Bills,	484 92	
Newspapers,	114 89	
Yea and Nay Lists,	45 00	
Envelopes,	25 66	
Binding and Lettering,	44 65	
Billets, Slips, etc.,	84 29	
		13,158 80

DETAILS No. 100.

STATIONERY FOR THE SENATE, ORDERED BY THE CLERK.

[Pub. Stat., Chap. 10; Res. 1556, Chap. 74; Acts 1890, Chap. 42.]

Letter Paper,	\$94 50	
Envelopes,	81 00	
Blotting Paper,	47 60	
Record Books,	30 75	
Ivory Folders,	30 00	
Shears,	25 50	
Inkstands,	24 50	
Memorandum Blocks,	24 05	
Directories,	24 00	
Wrapping Paper and Twine,	23 85	
Pencils and Protectors,	22 00	
Postage,	19 50	
Document Boxes,	16 50	
Penholders,	16 20	
Rubber Bands,	15 25	
Ink,	12 64	
Files,	12 25	
Pens,	12 05	
Sundry Stationery,	11 65	
Mucilage and Bottles,	11 25	
Cards,	6 25	
Erasers,	4 00	
"Pathfinder,"	2 50	
		567 79
<i>Amount carried forward,</i>		\$284,480 47

STATEMENT VII.

Revenue Expenses.

DETAILS 101 AND 102.

DETAILS No. 101.

STATIONERY FOR THE HOUSE, ORDERED BY THE CLERK.

[Pub. Stat., Chap. 16; Res. 1536, Chap. 74; Acts 1590, Chap. 42.]

<i>Amount brought forward,</i>		\$284,480 47
Letter Paper,	\$231 50	
Wrapping Paper and Twine,	197 81	
Record Books,	85 80	
Envelopes,	79 80	
Shears,	69 75	
Pencils and Protectors,	63 30	
Blotting Paper,	45 25	
Rubber Bands,	36 20	
Pens,	33 55	
Mucilage and Bottles,	32 00	
Document Covers,	28 00	
Postage,	26 00	
Document Cases,	20 00	
Penholders,	19 00	
Erasers,	18 75	
Ink,	17 25	
Rent of Type-writer,	15 00	
Inkstands,	14 50	
Memorandum Blocks,	13 50	
Sundry Stationery,	8 85	
Rubber Stamps,	8 25	
Type-writer Supplies,	7 00	
Folders,	5 00	
		1,075 56

DETAILS No. 102.

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

[Pub. Stat., Chap. 16; Res. 1556, Chap. 74; Acts 1590, Chap. 42.]

Printing and Binding,	\$300 11	
Directories,	16 50	
Stationery,	13 07	
		329 68
<i>Amount carried forward,</i>		\$285,885 71

STATEMENT VII.

Revenue Expenses.

DETAILS 103.

DETAILS No. 103.

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Pub. Stat., Chap. 5, Sect. 12; Acts 1557, Chap. 123; 1890, Chap. 1.]

<i>Amount brought forward,</i>		\$255,885 71
Margaret Noonan and others, cleaning State House,	\$1,389 48	
Ice,	506 95	
Washing Towels,	469 59	
Telephones and Telegrams,	452 20	
Plants and Bulbs,	417 40	
J. P. Clark, care of Grounds,	350 00	
J. P. Clark, removing Snow,	300 00	
Benjamin Tanner, Services,	300 00	
Spring Water,	257 85	
Jonu L. Galway, Services,	240 00	
Gas Fittings,	174 60	
Charles O. Adams, Services,	167 50	
Cleaning Carpets,	155 74	
Washing Windows,	151 50	
Watering Streets,	150 00	
Work on Awnings,	142 80	
Plumbing,	125 66	
Brushes and Dusters,	120 52	
Furniture and Repairs,	117 25	
Electrical Supplies,	94 32	
Soap,	85 76	
Matting,	70 09	
Gavels and Engraving,	62 25	
Carpeting and Curtains,	54 86	
Disinfectant,	50 00	
Forge, Anvil and Pipe,	49 68	
Auxiliary Fire Alarm,	45 00	
Cuspidors,	37 80	
Asbestos,	27 00	
Towels and Marking same,	21 20	
Clock Repairs,	20 90	
Benjamin Smith, Services,	20 00	
Blacking,	17 10	
Ventilators,	15 30	
Photographs of State House with G. A. R. Decorations,	15 00	
Diagram of House,	15 00	
Star Compound,	15 00	
Snow Shovels and Ice Cutters,	14 50	
Locks and Keys,	14 10	
Benjamin D. Jackson, Services,	13 00	
Thermometers,	13 00	
Baskets,	11 75	
Repairing Flags,	11 35	
Carpet Sweepers and Repairs,	10 50	
<i>Amounts carried forward,</i>	\$6,793 09	\$285,885 71

STATEMENT VII.

Revenue Expenses.

DETAILS 104.

CONTINGENT EXPENSES OF THE LEGISLATURE—*Concluded.*

<i>Amounts brought forward,</i>	\$6,793 09	\$285,885 71
Water Cooler,	10 00	
Chamois Skins,	9 85	
Pitchers,	9 00	
Pails,	8 43	
Matches,	6 60	
Newspaper Files,	6 00	
Cleaning Range,	5 60	
A. D. Earle, Services,	5 00	
Setting Glass,	5 00	
Sundry Incidentals,	4 22	
Labor on Boilers,	4 20	
Tinware,	3 15	
		6,870 14

DETAILS No. 104.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Pub. Stat., Chap. 16; Res. 1889, Chap. 3; Acts 1890, Chaps. 1, 49 and 137.]

<i>Committee on Agriculture,—</i>		
Advertising,	\$189 10	
Carriage Hire,	23 00	
Hotel Bills,	18 66	
Cigars,	6 00	
		\$536 76
<i>Committee on Banks and Banking,—</i>		
Advertising,		292 97
<i>Committee on Cities,—</i>		
Advertising,	\$672 31	
Hotel Bills,	111 76	
Carriage Hire,	23 00	
Cigars,	19 00	
Travelling Expenses,	15 74	
		841 81
<i>Committee on County Estimates,—</i>		
Advertising,	\$74 75	
Cigars,	9 00	
Carriage Hire,	8 50	
Hotel Bills,	5 25	
Travelling Expenses,	3 15	
		100 65
<i>Committee on Constitutional Amend- ments,—</i>		
Advertising,		142 51
<i>Amounts carried forward,</i>	\$1,914 70	\$292,755 85

STATEMENT VII.

Revenue Expenses.

DETAILS 104.

EXPENSES OF LEGISLATIVE COMMITTEES—*Continued.*

<i>Amounts brought forward,</i>	\$1,914 70	\$292,755 85
<i>Committee on Drainage,—</i>		
Advertising,	\$167 25	
Hotel Bills,	52 12	
Cigars,	39 00	
		258 37
<i>Committee on Election Laws,—</i>		
Advertising,	\$313 74	
Experts' Services,	225 00	
Stenographers' Services,	126 50	
		735 24
<i>Committee on Education,—</i>		
Advertising,	\$210 98	
Hotel Bills,	44 37	
Carriage Hire,	26 00	
Cigars,	6 00	
Travelling Expenses,	3 60	
		290 90
<i>Committee on Expenditures,—</i>		
Advertising,		29 97
<i>Committee on Federal Relations,—</i>		
Advertising,		112 06
<i>Committee on Finance,—</i>		
Clerk's Services,		700 00
<i>Committee on Fisheries and Game,—</i>		
Advertising,	\$325 31	
Hotel Bills,	136 00	
Carriage Hire,	26 00	
Cigars,	14 00	
		501 31
<i>Committee on Harbors and Public Lands,—</i>		
Advertising,	\$70 90	
Hotel Bills,	25 00	
Cigars,	5 00	
		100 90
<i>Committee on Insurance,—</i>		
Advertising,		392 39
<i>Committee on Judiciary,—</i>		
Advertising,	\$834 61	
Hotel Bills,	20 00	
		854 61
<i>Amounts carried forward,</i>	\$5,890 45	\$292,755 85

STATEMENT VII.

Revenue Expenses.

DETAILS 104.

EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

<i>Amounts brought forward,</i>	\$5,890 45	\$292,755 85
Committee on Labor, —		
Advertising,	\$543 98	
Hotel Bills,	52 50	
Carriage Hire,	23 00	
Cigars,	14 00	
Travelling Expenses,	6 50	
Rent of Hall at North Adams,	5 00	
	644 98	
Committee on Library, —		
Advertising,	54 68	
Committee on Liquor Laws, —		
Advertising,	428 24	
Committee on Manufactures, —		
Travelling Expenses,	\$409 42	
Hotel Bills,	385 23	
Advertising,	181 80	
Carriage Hire,	103 05	
Cigars,	45 00	
	1,124 50	
Committee on Mercantile Affairs, —		
Advertising,	\$630 07	
Stenographer's Services,	285 25	
Hotel Bills,	8 50	
Travelling Expenses,	2 00	
Carriage Hire,	50	
	926 32	
Committee on Military Affairs, —		
Hotel Bills,	\$148 67	
Travelling Expenses,	144 00	
Advertising,	126 89	
Carriage Hire,	50 00	
Cigars,	28 00	
	506 56	
Committee on Probate and Insolvency, —		
Advertising,	244 47	
Committee on Public Charitable Institutions, —		
Hotel Bills,	\$361 66	
Carriage Hire,	273 50	
Advertising,	85 25	
Travelling Expenses,	30 42	
Cigars,	19 00	
	769 83	
<i>Amounts carried forward,</i>	\$10,090 03	\$292,755 85

STATEMENT VII.

Revenue Expenses.

DETAILS 104.

EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

<i>Amounts brought forward,</i>	\$10,590 03	\$292,755 85
Committee on Public Health, —		
Advertising,	149 51	
Committee on Prisons, —		
Hotel Bills,	\$666 74	
Travelling Expenses,	349 30	
Carriage Hire,	334 50	
Cigars,	137 00	
Advertising,	38 68	
	1,526 22	
Committee on Public Service, —		
Advertising,	981 12	
Committee on Printing, —		
Advertising,	14 34	
Committee on Parishes and Religious Societies, —		
Advertising,	34 86	
Committee on Railroads, —		
Advertising,	\$504 88	
Carriage Hire,	41 00	
Hotel Bills,	11 25	
Cigars,	3 50	
	560 63	
Committee on Roads and Bridges, —		
Advertising,	\$246 20	
Stenographer's Services,	57 00	
Hotel Bills,	24 75	
Carriage Hire,	12 50	
Cigars,	6 75	
	347 20	
Committee on State House, —		
Advertising,	21 25	
Committee on Street Railways, —		
Advertising,	\$414 87	
Hotel Bills,	366 40	
Travelling Expenses,	226 95	
Carriage Hire,	99 00	
Cigars,	30 00	
	1,137 22	
Committee on Taxation, —		
Advertising,	242 21	
<i>Amounts carried forward,</i>	\$15,604 59	\$292,755 85

STATEMENT VII.

Revenue Expenses.

DETAILS 104.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

<i>Amounts brought forward,</i>	\$15,604 59	\$292,755 85
Committee on Towns, —		
Stenographer's Services,	\$304 47	
Advertising,	155 72	
Hotel Bills,	50 50	
Carriage Hire,	12 00	
Cigars,	7 00	
	529 69	
Committee on Water Supply, —		
Advertising,	\$265 80	
Cigars,	35 00	
Hotel Bills,	34 13	
	334 93	
Committee on Woman Suffrage, —		
Advertising,	14 77	
Joint Special Committee on Investigation of certain charges in connection with the West End Street Railway, —		
Stenographers' Services,	\$2,757 85	
Summoning Witnesses,	262 70	
	3,020 55	
Joint Special Committee on County Affairs and Criminal Costs, —		
Advertising,	408 14	
Joint Special Committee on Rules, —		
Advertising,	78 93	
House Committee on Rules, —		
Advertising,	24 94	
Funeral of Representative John S. True, —		
Floral Tribute,	\$15 00	
Carriage Hire,	12 00	
	27 00	
Editing Legislative Bulletin,	500 00	
Printing Legislative Bulletin,	259 89	
Postage,	166 85	
Extra Clerical Assistance in copying adver- tisements,	111 20	
Nehemiah Brown, making out Pay-Roll,	50 00	
	21,131 48	
<i>Amount carried forward,</i>		\$313,887 33

STATEMENT VII.

Revenue Expenses.

DETAILS 105 AND 106.

DETAILS No. 105.

WITNESS FEES BEFORE COMMITTEES.

[Pub. Stat., Chap. 16; Acts 1890, Chap. 1.]

<i>Amount brought forward,</i>	\$313,887 33
Paid to Witnesses summoned to appear before Committees,	20 00

DETAILS No. 106.

POSTAGE AND EXPRESSAGE ON DOCUMENTS.

[Acts 1889, Chap. 53; 1890, Chap. 1.]

Expressage,	\$764 00	
J. Albert Roberts, Services,	493 00	
Postage,	88 00	
Envelopes,	2 40	
	1,347 40	
Total Legislative Expenses, 1890,		\$315,254 73

STATEMENT VII.

Revenue Expenses.

DETAILS 286.

EXTRAORDINARY EXPENSES — *Concluded.*

<i>Amounts brought forward,</i>	\$2,650 29	\$2,908 72
Carriage hire,	1,052 50	
Floral decorations,	250 00	
<i>First Battalion of Light Artillery.</i>		
Henry Hastings, Paymaster,—		
Officers and men,	\$129 50	
Horses,	104 00	
	233 50	
<i>First Corps of Cadets.</i>		
Charles E. Stevens, Paymaster,—		
Detachment,	152 34	
Adjutant General and Others,		
Making Arrangements,	134 32	
Badges,	64 00	
Lunch on Revenue Cutter,	40 89	
Clerical Services,	29 93	
Adjutant General's Expenses to		
Washington,	28 71	
Postage,	15 00	
Printing Invitations,	9 94	
Telegrams,	2 86	
		5,664 28
<i>FUNERAL OF SURGEON GENERAL ALFRED</i>		
<i>F. HOLT, DIED DECEMBER 26.</i>		
Boston & Maine Railroad Company,		
Special Train,	\$180 00	
Casket,	155 00	
Carriage Hire,	138 50	
Transportation of Remains with		
Escort from Florida,	111 50	
Floral Tribute,	75 00	
C. W. Wilson, Travel,	69 28	
Undertaker's Services,	66 00	
Lunch,	50 00	
<i>First Regiment of Infantry.</i>		
Horace B. Parker, Paymaster,—		
Detachment of Company B,	43 00	
Mendelssohn Quartette,	35 00	
Crape,	26 90	
<i>Fifth Regiment of Infantry.</i>		
Albert C. Warren, Paymaster,—		
Detachment of Company B,	26 00	
Adjutant General's Expenses,	14 20	
Servants, etc.,	10 25	
T. W. Henry, Bugler,	10 00	
Clerical Services,	7 42	
Telegrams,	6 12	
		1,024 17
Fine imposed by New Hampshire Court on		
Emma T. Cornish in a Pauper Case,	500 00	
		\$9,087 17

STATEMENT VII.

Revenue Expenses.

DETAILS 287 TO 290.

DETAILS No. 287.

UNSETTLED WAR CLAIMS.

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

Paid Theodore E. Davis, Massachusetts State Agent, Commission on Collections,	\$6,557 11
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DETAILS No. 288.

ESCHEATED ESTATES.

[Res. 1890, Chap. 40; Acts 1890, Chaps. 42 and 263.]

Bosanna Lockaby, Mary O'Leary, Catherine Maher and James McCloskey,	\$988 24	
John McKinnon, on Account Estate of Rod- erick McKinnon,	10 87	\$999 11

DETAILS No. 289.

CONSTRUCTION OF ROADS IN MASHEPEE.

[Acts 1870, Chap. 203; 1890, Chap. 42.]

Paid Barnstable County for Repairs to Mashpee Roads in 1889,	\$300 00
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DETAILS No. 290.

GRATUITIES.

[Acts 1890, Chaps. 4, 156, 263, 279, 327, 433 and 453.]

Massachusetts Institute of Technology (Res. 1888, Chap. 83),	\$50,000 00	
Town of Washington (Res. 1890, Chap. 38),	6,000 00	
Charles E. Stevens and Thomas Harrington, Commissioners on the Dudley Indians (Res. 1890, Chap. 69),	4,851 63	
New England Industrial School for Deaf Mutes (Res. 1890, Chap. 41),	2,000 00	
City of Lynn (Res. 1890, Chap. 45),	868 21	
Arthur Wileox (Res. 1890, Chap. 42),	800 00	
Estate of J. L. D. Bowerman (Res. 1890, Chap. 7),	781 00	
Widow of John S. True (Res. 1890, Chap. 79),	752 00	
City of Worcester (Res. 1890, Chap. 8),	621 42	
John C. Lawrence (Res. 1890, Chap. 49),	350 00	
Samuel T. Crosby (Res. 1890, Chap. 19),	300 00	
Hezekiah Andrews (Res. 1890, Chap. 50),	200 00	
Lemuel Burr (Res. 1890, Chap. 23),	150 00	
Nathan H. Manning (Res. 1890, Chap. 32),	115 00	
		\$67,789 26