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OF THE

AUDi^rf OR. 01 ACCOUN'rS

OF THE

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YEAR ENDING DECEMBER 31, 1896.

FOR THE

BOSTON: WRIGHT & POTTER PRINTING CO., STATE PRINTERS, 18 POST office square,

Qto1n1nonfutaltb of jlltassacgttsdts.

AUDITO!t'S]IEP,UtT rnNT, DoSTO);", Jan. 28, 18!Ji.

To the Honorable Senate mul Ifouse of Re11resentnliucs.

I have the honor to present the forty-eighth annual report of thi::; <lepartment, it heing for the year ending Dec. 31, 1896.

Vcry re,;pectfully yours,

JOHN W. KIMBALL, Auditor.

ARRANOisi\IENT OF THE REPOHT.

The report is in two purls. Part I. exhibits; slillrnurily and m detnil, the rev.enne transactions of the year-, tabulated and arranged in exact conformity to the requirements of chapter 16 of the Public Statutes.

Part JI. 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 mutters of public interest relating to the funded debt.

PART I.

REVENUE RECEIPTS AND PAYJHENTS.

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

Cash iu the h"easnry Jan. 1, 189G,	(4)	:(4):			\$1,884,195 45
Cash received during the year, .					
Total,	542	4	4	сġ.	. f16,844,522 51
Payments during the year,					
Cash in the treasury ,Tan. 1, 1	897,				\$1,389,369 92

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[Jan.

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

STATEMENT No. I. is a general exhibit of the receipts and payments.

STATEMENT No. II. shows the sources of the revenue.

STATEMENT No. III. shows the revenue receipts in detail.

STATIMENT No. IV. shows the revenue payments for the year.

STATEMENT No. V. shows the revenue and the expenses, paid and unpairl, in 18!)5 and 1896.

STATE m;sT No. YL shows the expenses properly belonging to the years 1895 and 1896, with the appropriations for 1896.

STATEUENT No. VIL shows the expenses of 1896 ia detail.

EsTiilIAT1m AND ACTUAL REVENUE.

In the following table the e::itimatecl revenue of 1896, the amount at:tually received and the sources from which it was <lerived are given: -

	- Anna	5-4-
BUTCH	mue.	U91J.
Corporation taxes, net, Corporation tax clue and unpaid, Bank stock taxes, Savings bank taxes, Collateral legacy tax, Insurance taxes and increases	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	\$1,075,02976 417,39766 1,240,46914 275,57324,
Insurance taxes and licenses, including Massachusetts llospital Life Insur- ance Company, I xcise tax on life insurance companies, Gas and Electric Light Commissioners'	316,000 00 160,000 00	3SI,S37 S0· 171,248 38·
Gas inspection tax, Railroad Commissioners' tax, Foreign railroad companies' tax, Coal and mining companies' tax, Hawkers' and peddler's licenses, Secr, itary's fees and commissions, Pees from court.: of insolvency	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Reformatory Prison for Vomen indus	:35,000 00 60,000 00	39,395 63 48,882 59
tries, State Prison industries, Income from Massachusetts Reforma-	18,000 00 90,000 00	11,648 95 287,427 52
tory,	9,000 00	7,740 70c.

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PUBLIC DOCUMENT-No. 6.

SOURCES OF REVENUE.	Estimated Uevenue. 1806.	Actual Revenue. 1806.
		\$7,222,50
Income from State Prison,	\$8,000 00	\$7,232 50
Income from Almshouse, women's Prison,State Farm and RefonnSchools, Operating the Charles River valley	8,000 00	I 8,447 10 d
system of seweruge,	•••000 00	[-
	!J1,500 00	2,1J1 5 70
of sewerage,	600,000 00	669.602 17 .
Liquor licenses,	2,500 00	1,100 00
Confiscated liquors, Cities and towns for support of pau-	2,500 00	1,100 00
	85,000 00	10J.658 42•
pers,	42,600 00	85,813 •16
Care and maintenance of parks, Interest on abolition of grade cross-	42,000 00	05,015 10
ings loan,	-	35,5\H 11
interest on armory loan,	36,575 00	44,5!)1 ff5
nterest on Fitchbnrg Railroad securi-	20,272 00	, , , , ,
ties loan.	175,000 00	175,000 00
nterest on metropolitan parks loan,	62,0 JO 00	2.517 37
interest on metropolitan sewerage loan,	183,000 00	21i-IJ') :B
nterest ou metropolitan water loan,	77,875 00	108.883 50
	11,015 00	:1,3!)3 05
nterest on State highway loan,		3,344 4::;.
nterest on collateral legacy tax,	10. 0. 0. 00	1
nterest on deposits,	100,000-00	1 :14,FI:J J/
	2 0	_
• te of sewerage,	2,500 00	second in contract of the
nterost on metropolftan erage loan,	E STATISTICS	7.520 00
-weponset. system,		1 7,53(} 00
interest on State House construction		0.50 (
loan, . ,		3,536 ,15
nterest on State House, 1901,		7,19•1 45
Aiscellaneous,	40,000 00	42,406 51
	\$5 205 (E.	\$5,548,539 12
Totals,	\$5,285,650_00	
Cash in the treasury Jan. 1, 1896,		1,884,195 45
State tax for 1895,		450 00
Direct tax, so far as was paid Dec. 31,		1 = 1 1 00
1896,	-	1,744,890 00
Actual revenue, 1896,	-	\$9,178,074 57

The revenue in detail is shown in Statement No. 3.

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CoMPARATIYE RESULTS.

The following is u summal'y of the expense,,, paid and unpaid, belonging to the yeal's 1895 tml 189G, so far as they have heen presented or **are** known to this department :-

Ordinary expenses, Exceptional expenses,	1941 1945	ж 2		a) a	•	1893. \$3,468,Dll 11,D9U,4D(30	18911 • \$3,136,83(i 11,510,1;;;;	11 71
Totals,	ζ.	e - 1	e			\$18,4G8,107	7li	\$15,4ii7,'.ltil	82
Deduct taxes of corporu- tions, notional hnn ks, etc., distriliutc(l t, Citic, and towns, etc., un,lcr the lnw, Deduct nlso-sterlin;; in-	S3,22),	1-12 F	! \$'1,3	812,qi8	81				
terest, temporary lonns, houd; redeemed, etc., .	'!, ta:"	∭H 0, -	; -1,3	L0,"7U	:17	ll,122,:iS0	2i	i,r,2;i,;.5s	18
Actual expense;, .			×	×	9	Si,04-5,827	51	\$7,83:J,:;33	G4

These results may he changed to some extent by outstandhig bills n-ot *I*•*t* p enf d **10** tillis clt'.pn:rtrucnL -... St:ite1nent N5:"'V. in"oy be c'onsultecrToi• fui:ther iiifo1:-mation on the subject.

GENERAL STATEIIIENT OF EXPENSES.

The expenses of 189G arc given in a geneml grouping, which embraces all the departments and the public purposes for which appropriations were made by the lust Legislature.

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

Interest,		4	÷.			÷		\$1,27!!,127	2:J
Legislative llrpartment				÷.	5	÷.,	. aw	:1.55,1fi:1	8/i
Executive and other do						1.0		1117 "321j	36
State House and Comm								90,049	65
Sundry commissions, .	4		÷					470,209	45

Printing.				2	f134,700 9	6
Printing, Educational, including State library,				2	280,257 8	38
udiciary.					315,192 7	
udiciary, Public buildings,					812,995 3	30
ITiculture including scholarships, etc			2		71,271 8	32
Public buildings, AllTiculture, including scholarships, etc., ; t e and military aid, including expens	es,			ŝ	646,287 0	0
Tharitable	1.2				679,300 7	
Reformatory and correctional, .					1,028,379 5	
lilitnry,	2	2		÷.	267,803 2	20
Reformatory and correctional, . Vilitnry, Commonwealth's fints improvement fun- Massachusetts school fund, Metropolitan parks loan sinking fund, Decennial census, Vas!>achusetts ln:;titntc Trchnology, Worcester Polytechnic Institute,	d,				50,000 0	00
Massachusetts school fund.					100,000 0	00
Metropolitan parks loan sinking fund,					3,350 0	
Decennial census,	2	1		-	115,695 8	39
las!>achusetts ln:;titnte Trehnology,		÷.			31,000 0	00
Worcester Polytechnic Institute,			÷		3,000 0	
E:itermination of gypsy moth,		ŝ	ĝ.	8	12H,77!J 2	
E:itermination of gypsy moth, Cattle Commissioners,	8	2	<u>_</u>	- Ç -	269,365 0	
State Fire i\larshal,				÷.	39,170 1	
Divitiencles from insolvent corporations,		÷.		- 1	257 2	
Soldiers' Home,	12	2		- 2	56,!!16 4	
Boundary lines between l\las,aclin,ctts	ancl	Nrw	Har	np-		
shire,					2,83!1 0	31
State Board of Health.			10	1	15,55!! 4	
State Board of Health, Adulteration of milk, food and drugs,	20 G	10 64	÷.		11,-!!)9 5	
Purity of inlnncl waters.					29,999 5	
Charles River valley system of sewcmg	е.				32,70!:I 0	
w.h mdropoliCao system of sefflirlig"	19410	in the second	12.5	1000	'16,201'-8	
Purity of inlnncl waters, Charles River valley system of sewcmg w.h. mdropoliCao system of.seffllrllg"_ Neponset system of'sewenige,	100		Sile.		23i 5	
Ballot boxes, cities nnd towns, Nassnchusetts State Firemen's Associati					2,648 6	51
Massnchusetts State Firemen's Associati	on.			2	10,000 0	
Annual insurance tax,				- Q -	2,000 0	
State Board of Lunacy and Charity,	š				78,221 4	
mprovement of Sudbury meadows.					5,586 0	
nvestigation Neponset menclows, Gratuities, . Sewage disposal, Salem and Peabody,			-	- G	636 8	
Gratuities.					14,88!! 9	99
Sewage disposal. Salem and Peabody.					2,184 8	
Bounties Massachusetts volunteers, .		2		- S	14,676 1	17
Protection of Agawam from further	encr	oachr	nent	of		
Connecticut River, . Compensation of inspectors of animnls,			14	12	1,655 3	33
Compensation of inspectors of animnls,					8,430 8	36
United States direct tnx of 1861,		÷.			18,186	
Disposal of sewage l\lassadrnsctts Schoo	l Fe	nble-1	mind	lccl.	17,'17G ()1
Funeral expenses GoY. Greenhalge,					11,857 3	3-1
Gift to Imttleship 1\lassaehusctls,					1,000 (
Consolidation of Pnhlic Stntutes,			1.		7,043 6	
Restoration of Green Harbor,					2,238 2	
3nst of Samuel F. Smith,					1,000 (
Cemporary quarters for Senate,					4,811 4	

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A: in towns in construction	ofba	ttor	roode				
Alding lowing in construction	01 06	tter	roads	·, •			f 11,962 50
Mclammny voting machine					14	12	12,500 00
Memorini John Hancock,							3,000 00
			2		Ŷ.		22,000 00
	(*			×		÷.	1,026 48
Establishment of textile school	1			:*:	×	*	4,1!}7 32
Supplement to the Public State	JIS,		2			\sim	25,000 00
International Exposition at A	tlamlit	*:	* 2			18	2,1!}0 27
Statue of Charles Demus	uam;t,		* 5	\mathbf{e}		147	3,753 01
Viscellancous.	÷.	*	÷.	5	\mathbf{E}	$\langle (\mathbf{a}) \rangle$:J,250 00
	191	000	046	3		18	3,510 47
						-	
	McTammnny voting machine Memorinl John Hancock, Endowment colleges, Eschcated estates, Extraordinary expenses, Establishment of textile schoo Supplement to the Public Stat Iuternational Exposition at A Statue of Charles Demus.	McTammnny voting machine, Memorinl John Hancock, Endowment colleges, Eschcated estates, Extraordinary expenses, Establishment of textile schools, Supplement to the Public Statutes Iuternational Exposition at Atlanl;t, Statue of Charles Demus.	McTammnny voting machine, Memorinl John Hancock, Endowment colleges, Eschcated estates, Extraordinary expenses, Establishment of textile schools, Supplement to the Public Statutes Iuternational Exposition at Atlant	McTammnny voting machine, Memorinl John Hancock, Endowment colleges, Eschcated estates, Extraordinary expenses, Establishment of textile schools, Supplement to the Public Statutes Iuternational Exposition at Atlanl;t, Statue of Charles Demus, Niscellancous,	McTammnny voting machine, Memorinl John Hancock, Endowment colleges, Eschcated estates, Extraordinary expenses, Establishment of textile schools, Supplement to the Public Statutes Iuternational Exposition at Atlanl;t, Statue of Charles Demus.	Memorinl John Hancock, Endowment colleges, Eschcated estates, Extraordinary expenses, Establishment of textile schools, Supplement to the Public Statutes Iuternational Exposition at Atlanl;t, Statue of Charles Demus, Niscellancous,	McTammnny voting machine, Memorinl John Hancock, Endowment colleges, Eschcated estates, Extraordinary expenses, Establishment of textile schools, Supplement to the Public Statutes Iuternational Exposition at Atlanl;t, Statue of Charles Demus, Niscellancous,

F,833,533 64

The large item of interest, as shown .abov, was p:iid on the following accounts :-

			*		
On auolition of grade crossings loan,	, j	2			0 125 00
armory loan,		- C.	•		·s,0,125 00
bouuty fuud loan,.	e ×	15	1	. e.	12,JOU 00
Iloston, Hartford & Erie Railroad	5 K.	¥0		1.67	262 51)
Danvers Hospital loan,	l loan,	10			182,015 41
denosit	C 533	(gi)	÷.		30,200 00
deposit,. Fitchburg Deilaged	(6)	- A	÷.		50,007 !\8
Thenoung Kallroad securifies loss	n –				173,250 00
Ilassacimsetts Hospital for Emilei	4. 1	n			
J'fa!!'ICL1 seat• 11i!fJri11i.B:arCon's)	- 1	4	1.00	4,850 00
Mede a:Lyinm loon,	m p t Ives	s Ionr	l,		4,5QO 00
metropolitan a sulse 1				-	35;000 00
metropolitan parks loan,				Ψ.	45,500 00
metropolitan parks loan, series tw	о,				17,500 00
metropolitan sewerage loan					
metropolitan sewerage loan Nenc	ncet	atama		۲	J!}0,830 00
metropolitan water loan,	moet sy		(4)	- 140	15,000 00
State House Ioan, 1901,	+	•	5 1 512		160,125 00
State House construction 1	(90)				59,550 00
State House construction loan, State highway loan,	191	2	4	÷.	!11,500 00
temporary loan	<u>(</u> *				24,500 00
temporary loan,	- 14				45,456 34
Troy & Greenfield Railroad loan,				14	
Worcester Lunatic Hospital loan,					18,650 00
	-		•		17,375 00

\$1,279,127 23

INSTITUTIONS, INCOLLE AND EXPENSES.

The following table shows the expenses of the institutions named in 1896, the income received from each, and the expenses of the same in excess of the income : -

PUBLIC DOCUMENT-No. 6.

INSTITUTIONS.	-	EXPENSES. 1806.	!NCO1\] 1806		EXCEBB OF En•ENSEB. Isou.	NET [INCOl\1E. um6.
State Almshonse, Tewksbury,. State Fnrm, Bridgewater, . Stale In <ttstrint for="" girls,="" ln<br="" school="">caater, Lyman School for Boye, ,vcstborougb, State Prison, Boston, State rnsan loduetrlcs, MassachasettH Itcformntory, Concord, MassachasetU U.cformnlory iuduetrice, Reformitory Irison for Women, She born, Reformatory Prison for Women indu tries,</ttstrint>	• • • •	\$133,001 3 8 114,000 00 28,110 05 60,834 23 146,411 32 250,953 01 209,784 52 19,t2°G D 50,922 IS 163:2 ^7[\$1,040,002 gg	3,485 580 1,072 7,740 287,42i 7/232 48,88 1,i50 11r,is	70 20 07 70 52 50 50 08 08	202,5;9;: ¹ 02 65,10:1 10	443 61 1827, - 211,551i 39 I 0,16 08

PmsoN INDUSTRIES.

The State Prison at Bostun (Charlestown 1fo,trict), the Nfossnebusetts Reformatory at Concord and the Reformatory Prison for women are the only State in,;titutious iu which the prisoners have been employed, under the requirements of chapter.447 of t be Acts of 1887, and nets in umenclment thereof, clm: ing the your 1896.

T e results..?how:.n dt ring the year ending Dec. 31, 1896, Ee !'ii !oUows: -:- -!

Receipts from the industri	es,		4	14	S4 - S4	9	\$3,17,959 06
Expenses of the sume,			54	34	281, 142	38	
Salary of General Superin							
expenses for the work,	121		3	5	5,08-1	53	286,226 91
Excess of receipts,	ā¥5	848	3 4 3	(a)	241 13		\$61,732 15

The average number of prisoners in each institution for the year ending Sept. 30, 1896, was us follows: -

State Prison,	4	104				÷.	750
Massachusetts Reformatory,							
Reformatory Prison for Vomen,		÷.,	1.0	3	5	12	3/36

The cost per capita per week was : -

State Prison, .	,	 ~		4	4	\$3	67
Massachusetts Reformatory,				×		4	02
Reformatory Prison for Women,.						. 8	19

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The average number of persons in the other institutions named in the foregoing table, nnd the per capita expense per week for the year ending Sept. 30, 1896, were as follows: -

			Cost per Week.
State Industiial School for Girls at Lancaster Lyman School for EQys at Westuorough, State Almshouse at Tewksbury, State Ft1m at Bridgc1vater,	•	 120 261 1,2:]I 1,0US	8t 17 4 61 2 17 2 00

. : 1' c 'hooks and 'accounts' of the seven institutions 'abo;e -amed h:ve heen kep uncler tun supervision of the Auclitor smce 188 '' as IS required by chapter 87 of the Acts of that y_ear. under the -;ystem adopted, very Rati::,factory results !1,1 h: c n secure<1. h e receipts and expenditures of each n;t1tut1on are entered Ill detail' at11 all information concernrng the financial transactions there with is easily oLtained f^rom the officer in charge.

The form accounts r q h:ecl under'-th aw- -indicate_ SWr cossful m::mitgementy- showmgJl profit Jn favor of -the--firm: at the following institutions :-

At	West borough	9									1077	83
	Lancaster,		4		St		ŝ.	2		.Ц.	1,115	"S
	Bridgewater,			8	8			95	÷.		2,935	52
	Concord, Tewksbury,	5	ж.	÷	\sim	÷	*		×.	24	2,403	87
		on			×	2		8		€.	5,680	GG
	\-Vomeu'i pris	011,	•	2	t:	κ.	τ.	÷	÷.		7,017	13
	Total, .	6			÷	÷	£				f20,230	79

Acts 1891, chapter 384, provides that the nccounts of the boarding-houses of the titate nonn:tl school; ...,ball he kept under the direction of the Auditor of the Commonwealth in accordance with the provisions of ehapter 87 of the Acts of 1887. I find the accounts in good condition, and a cfo, pooition on the part of the officers thereof to conform to the requirements of this office, as the law provides.

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PUBLIC DOCUMENT - No. 6.

TROY & GREENFIBLD RAILROAD AND HOOSAC TUNNEL.

There still remain outstanding 659 shares of stock of the old company, which the Common wealth is authorized to buy at eight dollars per share. The transactions for 1896 were as follows :-

Net cost to ,Jan. 1, 1816, Add payments 1816,	an i	a.:		94 14	× ×	× ×	\$2H,S1 !!,2-!fi fi4 : 1865-0 00
Net cost Jan. 1, 1817,			4	12	19	ă.	. \$1,8.17,896 64

The last issue of honds become due Sept. 1, 1897, nt, which time all expenditures on account of the Troy & ·ere enfiehl Railroad and Hoo<iac Tunnel will cea:-;e; theonly :: _7 thin()' remaining to be paid will he tho stock referred to. TheOCommonwealth now hold: the Fitchbu1:g Hail road Com puny hoods, dmwing intere:-;t at the rah' of 4 per cnt. pel annum. These will undouhte<lly he palt at maturity' the proceeds of which, as well as the :nnount $r_{\rm c}\,alined$ from t1c sale' of the common stock of saicl rail 10 ad company, will ...nteriaH f 'fedu&n: • - of_t-lle enterprise.

• SniE AND MILITARY Am AND BURIAL EXPENSES OF INDIGENT OR FRIENDLESS SOLDIERS, SAILORS AND MARINES OF THE LATE ... VAR .

The disbursements of State and military aid, under chapters 301 and 279 of the Acts of 1894, :md chapter 395, us amended by chapter 62, Acts of 1894, by the cities and towns of this Commonwealth, as per official report of the Commissioner of State Aid, Capt. Charles '\V. Hastings, were for the year 1895, reim hursemeuts being made on or before the first clay of December in the yent next after the year in which the expenditures are made.

Unden hapter 801 (State aid), Under da1>ter 279 (military :tid),	5 12	е 1		95) 4	\$551,IH 56,262		
Total for the year,	÷	e	(•),	18	\$610,709	83	

The persons aided nuder chapter 301 during the year 1895 are classified as follows :-

Invalid pensioned soldiers and sailors, 5,790, au increase of	12	214
Wives of pensioned soldier,; allll sailors, 671, au increase of		16
Widows of sohliers and ;,ailur,,, i,16!, an increase of		226
Vidowell mother,, of »oldier" ull »ailor,,, 1:18, a dccn!ase of		30
Dependent fathers of soldier,; and sailor, 21, i deci case of		2
Army nurses,	×	3

Number of n•cipie1!ts, 12,1!G

•The above figures show au increase of expenditures under chapter 301 of \$21",nH.0J, and an ilistellse of 504 cases for the year 18!15, averaging less thau two new applicants for each city and tu\\ 11 in 1111•C.;;tIII.

A law (chapter 3tn) l'nf.itled ' \11 Act to make certain army nur,,es eligible 11>receive 8tate aid" was cnaeted hy the General Court of Hi9.>, and took effect ;\fay H, 1895. Under its provisions, women appointed by the proper authorities, o [th!l, United.. States, oi:, by authority of the jOVemor of the.; Coamonwealth, "I(Ito servei n.t 1t't.u.• time mO•tli:: as nurses in the army hospitals of the United States during the war of the rebellion, shall he eligible to receive State aid under the provisions, rules and limitations of chapter 301, Acts of 1894; provided, that the applicant shll have been an actual resident of thi:,; Commonwealth for three consecutive years next prior to <late of application, and provided, that the municipal authorities of the city or town and the commissioners of State aid are satisfied that justice and necessity require the granting of assistance; the aid not to exceed \$4 a month.

There were thrCe applicants under this law, and all were found to be eligible and worthy of assistance. There urn not urnuy regularly appointed army nurses now living, und comparatively few of those surviving will be likely to apply for State aid.

Under chapter 279, which is designated as military aid, there was expended by cities and towns for the relief of 1,272 disabled and indigent soldiers und sailors the sum of

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\$112.,524, one-half of which amount (\$56,252.11) was reimbursed by the Commonwealth.

The number of military aid cases increased to 88 during the year, but the expenditures decreased \$2,044.91. The death of quite a number of extremely helpless veterans who required full maintenance, nursing, medical attenclance, etc., partly accounts for the decrease, and it is safe to assume that the expense to the State under this law will gracluuJly lessen from year to year.

Surg. Gen. Herbert L. Burrell resigned in April, 1895, and was succeeded by Dr. Edward J. Forster, who carried on the examinations for the remail1tler of the year. To both of these oflkinls the Commi-,:,;i.oners of State Aid are greatly irnlchtecl for advice, and timely suggestions connected with the medical examinations of applicants for military :tid.

Btll'ial Expenses of Ill(li!Je111 Soldier. mul Sail01:s.

Under the provisions of the law, ehapter 395, as amended by chapter 62, Acts of 1894, there were buried 399 indigent soldies and sailors, involving an expense to the Common-""OSth of \$13,834.,80. averaging not quite. \$..0 to a"mnn."" The expenses under this law will shown steady increase for some years to come.

In March, 1895, the commissioners decidetl to appoint a female agent, qualified as stenographer anti typewritist, and through the Civil Service Commission seemed the services of Lena G. Bailey, who has developed an aptitude ancl efficiency in the line of her duties that promises the best results.

William K. Spring, being unahle 011 account of failing health to continue his official duties as agent of the Board, was succeeded by Francis A. Bicknell, also a veteran of the late war, whb commenced hie; dutiPs the first of the year, and bus proved a faithful and capable officer.

The agents are constantly at work investigating recipients of aid in citles and towns of the State, correcting errors in the methods of disbursements, and adjusting payments in the interests of economy and fairness to those receiving **assistance**.

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TOTAL PADIENTS OF STATE Arn.

The total payme military aid,	bur	ial of	indi	igent	sold	iers	and sai	lors,		
including app toward maint	-				-					
chnsetts from •Add amounts pa	186	1 to th	ne clo				(83
State aud militar	ту а	id, on	acco	unt d	of 189	95,	\$61 0,70	8		
Buri:i.l of sohlie										
1895,	*	2	÷	\mathbf{x}		\mathbf{x}^{\prime}	13,834			
Special laws,	÷.	7 2	5 2	•2	+1		1,637	SO		
Soldiers' J-fome,	ž.	X		2	1		30,000			
								-	656,182	43
Total to ,Jan	. 1,	1897,				31	a = a	1	\$23,780, !]]]	26

BOUNTIES.

Total payments to Jan 1, 1896,.	1.0	a. 1		\$17,76	1,334	38
Under authurit) of llesolves, chapters l						
108, 109, 110, 115, 117, 120 and 121 o	f the	year	• 1896,			
there w,1,, pai <l amount<="" bounties="" td="" the="" to=""><td>of,</td><td></td><td></td><td>Η</td><td>,676</td><td>17</td></l>	of,			Η	,676	17
Total payment:, to Jan. 1, 1897,.	a.	a -	s	f17.776	5.0 10	55

ESTIMATES FOR 1897.

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

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

Estimated Expenses.

Amount carried forwar	rd				f600.750	0	
Insurance Commissioner's	depa	rtme	nt,		39,400	00	
Commissioners of Savings				e	18,500	0 0	
Tnx Commissioner's depart			*		26,400	0 0	
Attorney-General's depart				3	41,000	0 0	
Auditor's department, .	10		25		17,700	0 0	
Treasurer's department,					28,650	0 0	
Secretary's department,	2		14		37,600	0 0	
Legislative department,				8	358,6 0 0	0 0	
Executive department,					\$32,9 00	00	

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AmOUIit brought forward,	1	ŝ	,750, \$600	00	5	
Harbor and Land Commissioners,	*		13,800	0 0		
Commissioners of Inland Fisher	ies	and				
Come			14,000	0 0		
Railrpad Commissioners,			31,200	0 0		
Bureau of Statistics of Labor,			12,55 o	0 0		
Civil Service Commissioners,		×	24,000	0 0		
Gas and Electric Light fommission	iers.	*	U,000	0 0		
Cattle Co1mnissioners,		2	000, 250	0 0		
Controller of County Accounts, .		.*.	7,300	0 0		
Commissioner of Public Records.	4		1,8 00	00		
Commissioner of Public Records, Sfatc Board of Arbitration,			12,200			
Inspel'tor of Gas i\loters,			4,1 0 0	0 0		
Assayer and Iuspector of Li11uor;;			1,200			
State Boanl of Health,			16,000	0 0		
Commissioners on Nautical 7	Frain	ning	,			
School,			54,500	0 0		
Deputy Sealer of \Yeights, l\Ieasu	res	etc	2,300			
Ballot Law Commission	100,			0.0		
Ballot Law Commissiou, State I-'ire Marshal,		1.0	!,![00	0.0		
Board of Ri-/!istrntion in Pharmacy	, .		7,000			
Commission on Topographical Sm			,,000	0.0		
Ilap of Ilassachnsetts,			181 0.0	0.0		
					il,131,700	0 0
Educational,- deaf and dumb, etc.	, ÷	719	\$Ll4,175	0 0		
Nonu-1 :& t-is chool	inciae.	interior de la	19,7 90	00	(The second s	
Priut5 other tho Ittgisliiv.c;	1.	10.00	11'1,000	00		
State libraty7 💀 , 🚥 🛓		1	15,000	00	Contraction of the	
Jutli<;iar.y,	, P	10	326,600	0 0		
1 4 4 X X X X X X X X X X X X X X X X X					592,565	0 0
.Agrfoultura	ıl D	eparti	nent.			
		î		0.		
Secretary's dei>artment,		•	9,400 1,900			
Members' travel, . Agriculturnl bounties,.			,			
Agriculturnl bounties,. State Dairy Bureau,	- 2		21,000			
State Dalfy Bureau,			8,700			
Nails or spikes for marking trees,			20 0	0 0		
Massachusetts Agricnlturnl Colleg	<u> </u>		0			
tees' travel.			80 0	00		

42,000 00

CHARITAJILK

Board of Lunacy awl Charity.

Amounts carriedforward,		×.		f76,000	00	11,766,265	
Inspector's department,		(*)	* * ·	11,000	00		
Department of ont-doo1 · poor,	143	0.00		25,0 00	00		
Department of in-door poor,	(a)	-	0.00	\$40,000	0 0		

	16 .AUDITOR'S REP	ORT. [Jan.
	Amounts brOltght forward,	\$76,000 00 \$1,766,265 00
	Expenses of the Board,	5,000 00
	Auxiliary visitors,	1,500 00 82,500 00
	Miscellmzeous Chari	table.
	State lunatic paupers,	\$200,000 00
114	Trau portation of State paupers,	20,000 00
Contract of the local data	Temporary aid to State paupers,	40,000 00
	Support of State paupers,	87,300 00
	Burial of State paupers,	10,000 00
	Support of paupcr•iuf:mt.s, .	20,000 00
and the second second	Iudigent and neglected chil <lreu,< td=""><td>88,000 00</td></lreu,<>	88,000 00
in the second second	State Almsl10use,.	146,700 00
	l\focTfiohl .fn,,nne Asylum, expenses, l\lrdlichl In anc Asylum, trnstees' salal'ic	40,000 00
	and expeu,e,	S,675 00
and the	School for Fcehlc-mimlcd, .	;;f!,fiOO 00
Star III	Expense.;; of contagious <liscnsp,< td=""><td>3,000 00</td></liscnsp,<>	3,000 00
	l\leclicnl examin<'rs' fee,	<i>500</i> 00
	Annuities,	3,930 00
	Pensions,	520 00
ALL ALL	J:<1ncatio11 of chiltlrcu in certain ca,,es,	
		723,125 00
	Reformatory and Ckm:	eciumal.
	Stafo.Pri-;on,	J!f.ippo @:
		214,800 00
	Reformatory Prison for ,vomen,	57,600 00
	State Farm,	-127,400 00
	Lyman School for Boys,	67;551 00
	State Industrial School for Girls,	28,900 00
	Agent for ai <ling convicts,<br="" llischrnrgml="">Agent for aiding dischrnrged female con-</ling>	1,200 00
	victs,.	3,775 00
	Aiding prisoners discharged from Massa- chusetts Reformatory,	F000 00
	Commissiouers of Pl'isons, .	5,000 00 9,000 00
	Commissioners of Prisons' agents,	2,400 00
Contra International	Distlict Police,	92,800 00
	Trustees State Iutlu,,trial mul Lyman	52,000 00
	Schools,	5,000 00
	Trustees Lyman anti Imlustrial Schools,	-,
	agents,	1,000 00
	General Superintendent of Prisons,	6,000 00
Contraction in the second	l\fa.ssachusctts Hospital for Dipsomaniacs	the property of the second
Contract and a	and Inebriates, .	20,000 00
	Amounts carried forward,	\$805,426 00 \$2,571,890 00
Sec. 10 (1977) (1971)		

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1·897.] PUBLIC D	OCI	UMI	EN	T-No. 6).		17
,AITUJUnts brought forward,	14	5		\$805,426 (00 \$	2,571,890	00
Industries at the -various prisor Massachusetts Hospital for Ep	1S, vilent	ics ex	۰ ۲-	378,000 (00		
noncoc	÷ .	*	÷.	30,000	00		
Miscellaneous,		51	۶,	900	00	1,214,326	00
State House expenditures,	*	•	$\tilde{\kappa}$	\$101,600	00		
Commonwealth building,	**		2	5,900	00	107,fiOO	00
V	Var E	xpens	PS				
Stnte and militnry aitl,		*		\$652,000	00		
Commi••ioner.; on State aid,				11,820	-		
State Pension Ageut, .				6,800			
Postage, printing, ctr'., 011 nccr				-,			
aid,				500	00		
					-	670,620	00
	1.6-1						
		itary.		¢22.000	00		
Adjutant-Gen '!'al'.,; Bun.mu			•	\$22,900 5,000			
Qunrterm:1::,ter-G cuPral's Bure				108,000			
Militia bounty, Militia trau,,portation,		1		20,000			
Quartermaster's upplies,	0,00	2.4.2		20,000			
Armory rents,			580	37,000			
l',Liiji;ia. camp_grouud.,				1,000			
Miiilary :iecounts.		110		4,010			
Redorl1 O t officers, sallors':·mi:l				2,000		1. 1. 1. C. A. M.	the report of the second
Repairs to clothing,				9,000			
			27 Va	22,000			
Rifle practice,				15,000			
Surgeon-General's Burean, etc				3,200	00		
Care, lighting anti expenses U							
sota,	÷		×	4,000	00	275,100	00
Interest,		12		\$1,500,000	00		
Premium on exchange,				1,000			
0.			÷	3,637			
Unpaid warrants,.				2,382	45		
Unexpended appropriations, a				800,000	00		
Deficiencies, .		14		20,904	89		
						2,327,924	81
	Misce	llaneo	us.				
Eschented estntes,		2		\$-!,000	00		
Annuities i\l. Johonuot,				300			
Construction of roads in Masl	npee,	÷	1	300			
Anl.OUnts carried forward	, .			f4,600	00	\$7,167,360) 84

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	18 AUDITOR'S REP	ORT.		[Ja	n.
	Amount brought Jorwarcl,	f4,600	00	\$7,167,360	84
	Construction of roads in Truro,	500	00		
	Agricultural Experiment Stntion,	10,000	00		
	Massachusetts agricultural scholnrships,	10,000			
	Mnssachusetts Agricultural College,	10,000			-
	Unclainied dividends of insurance com-				
	panies and savings banks,	3,000	00		
	Expenses State ,alnation, .	3,000	00		
	Removal of wrecks from tide-waters, .	5,000	00		
	Arrangement and preservation of the				
	records in Secretary's department, .	5,000	00		-
	Province lmHls in Provincetown,	4,000	00		
	Operating the Charles River Valley system				
	of se,verage,	:ll,000	00		
	Operating North Metropolitan system of				
	sewerage,.	92,500	00		
	Operating Neponset Ri, cr ;;ystem of sewer-				
	age, e e e e e e	4,500			
	Complaint against pharmacists, .	2,000			
	l\Iassachusetts State Firemrn's Association,	10,000			
	Bureau of Labor Statistics, rent uf rooms,	6,000			
	i\lassachusett, school fund, .	100,000	ω		
	Abolition of grade crossings loan sinking	11 1 7 0 7	00		
	fund, reveuue,	11-!,787			
	Commonwealth's flats improvement fund, . Medfield Insana Asylum loo.n smldng-	400,000	ω		
	Wedneid Insana Asylum 100.11 Shiding-	_18,4.7z-	00	5	1
1	Metropolitan parks Joan sinking fund, series	_10,71.7.25	.00.	and the second second	1
	two, .	3,350	m		
	Prison and hospital loan sinking fund,	4,345	1.00		æ
	State highway loan sinking fund,	. 28,372			
	State Honse loans sinking fund, .	16(),963			12
	Annual industrial statistics,	tl,500		10.000	
	Adulterntion of food and drngs,	11,500			
	Protection of inland waters,	30,000	00		
	Printing and distributing ballots, blanks,				
	inspection of ballot boxes, etc.,	20,000	00		
	Aid to small towns to provide school super-				
	intendents,	63,750	00	Page 1	
	Support of normal schools, revenue, .	7,5,000	W		
	.Extraor <linary expenses,<="" td=""><td>lfi,000</td><td>00</td><td></td><td></td></linary>	lfi,000	00		
	Premium on purchases for the Iussachu-				
	setts school fnntl,	10,000			
	Aiu to free public libraries,	:l,500-	00	98 - 192 -	
	Commonwealth's portion of expense of		~		
	sewerage at Waltham,	526			
	Massachusetts Institute of Technology,	29,000	W		
	Amounts carried forward,	fl,302,170	08	\$7,167,360	84

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1897.J

,, j ,			, , ,		, , , ,	
Worcester Polytechnic Institute,.	14/	4	3,000	00		
Examination of teachers,			500	00		
Educational museum,	21		1,500	00		
Tuition of children in small towns,	140	91	5,000	00		
McTammany voting machines, .				00		
Regimental histories, .		(*)	2,000	00		
Compensation of inspectors of anim						
provisions,	1.1	÷21	10,000	00		
lHassachusetts Charitable Eye and						
firmary buildings,	(†)	÷.	50,000	00		
Consolidation and arrangement of S	tatut	es,	20,000	00		
Extermination of gypsy moth,	54	\sim	200,000	00		
l\lisccllane_otis;			25,000	00		
*		- V			2110170	6

2,119,170 05

\$9,286,530 92

ES'l'Ill[ATED RiffENUE.

The estimate-; of the revcnuP arc based upon exi<.ting laws in relation to licen-;e,;, fees, the income of certain institutions, etc., and the taxation of property and corporate franchises.

Corporation taxes, net,	\$92,5,000	00
(19t:perntion tnx."dne ani unpaid,	92,444-	76
Bani cs"taxes. net, • • • • • •	480.()00	00
s g . bank tax s: including l\fas; l1;1	-	
setts Hospital Life [usurance Company,	1,230,000	00
Gollaferal lega cy tax, .	300,000	00
lns[1rai1ce taxes and licenses,	350,000	00
.Kx:cie tax Oil life insural1ce companies,	ltl0,00	00
Gas•ancf Electdc Light Comniissioners' tax,	14,000	00
Gas inspection tax,	4,100	00
Railroad Commissioners' tax,	31,200	
Foreign railroad companies' tax,	26,500	
Coal and mining companies' tax,	3,500	
Hawkers' and peddlers' licenses,.	20,000	
Secretary's fees and commissions,	30,000	
Fees from courts of insolvency, .	35,000	
Massachusetts Reformatory industries,	40,000	
Reformatory Prison for Women intlustri,is,	16,000	
State Priso.n industries,	:325,000	
Income from Mas-sachnsetts- Reformatory, .	8,000	
Inrome from State Prison,	7,500	
, [ncome from Almshouse, Women's Prison	,,000	50
and Reform Schools,	8,200	m
	0,200	
Amount carried forward	¢1 056 114	76

Amount carried forward,

State - State

AUDITOR'S REPORT.

1 1 1 1 1

Operating the Charles River Valley system

Operating the Charles River Valley system

Operating the North Metropolitan system

of sewerage,

of sewerage,

of sewerage, 1896.

Jan.

. \$4,056,444 76

31,000 00

30,000 00

92500 00

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present year in meeting outstanding claims. Such appropriations are available for two political years, and are required to form a part of the Auditor's estimates.

Some of the expenditures for which appropriations were made in 1896, remaining unexpended Dec. 31, 1896, are as follows:-

Salaries and other expenses for December, but paid in

January,				÷	÷	¥.		10	$\hat{\mathbf{x}}$		\$438,974	18
Unexpended	l an :	teconn	t of	sumh	у	public	buil	dings,	÷	156.0	385,58!	88

8824,559 06

Dt::rms of the auditor.

Section Gof chapter 16 of the Public Statutes says: the Auditor "shall annunlly, in the month of January, examine the books, accounts and vouchers of the Treasurer." ...

The books, accounts and voucher:; of the Treasurer were examined by the Auditor during the month of January, as is required by law, and found to be corrnct. The receipts, payments and bonds were found to conform to the records kept in the Auditor's department.

The amount to be provided for by taxation is more hy \$762,093.71 than was the amount as appears by the Auditor's estimates in 1896. Should the present Legislature authorize appropriations in accordance with the estimates herein presented, it is evident that a State tix of at least two millions of do llars will be necessary to meet this proposed expenditure in excess of the estimated receipts.

It will be observed that there is included in the estimate of expenses a large item of \$800,000 unexpended appropriations, a large proportion of which will be needed during the

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1951 1951			- K					
Income Income Income Income Income Income	from Heformate Heformutory Pr from.Rogers be from State Alm from State Farn from State Ind from State Ind from State Priss technical erluca technical educa	rison for ook func ishouse m at Bri ustrial S ion, itional fu	r Wome l, at Tew dgewa chool, und, Co	en ind ksbur ter, Lanc mmo	dustri ry, aster, nwea	lth's		
Income	from Todd nor	mal scho				- gru	inc.	-
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	f registration re					-		
	ig war records, t and neglcctcJ			*		1		
	t soldiers and sa			÷		•	•	199
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	s in connection	with a<'	ciclents	upon	stuHl	ry rca		ds;
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	ges' salaric:-:,	- 2 B		<u>_</u> %		14		1 13
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	rubune ribynnin, worce ter, vurauteri,			
	In:.olnrncy courts:		132	
	Judges' salaric:-:,			1
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	Hr.i::-istcrs' fees,		. 13	
	Iubolvent savings banks,	1	. 3	-
	Inspector of Gas j\foers,	-	-	
100	Inspector of Institutions,	1000	P-4-P-10-	
	In pcctor of Liquors,			100
	Institutions, income null expenses,	а		1
	Insurance Commissioner:			2
	Comrnisioner's salary,		-	
	Deputy,			
	Actuary,		-	
	Cli•rks,			
	Extra clerks,			
	Expcn es,			
	Examiner,.			
	Insurance licenses,		-	
	Insurance taxes,			
	Interest,			
	Interest on abolition grade crossings loan,		1	
	Interct on armory bit11, .			
	IuterPst on Boston, H1trtrord & Eric loan,			
	Interest on bounty loan,		÷ 1	
	latere:.t on collaternl legacy tax,			
	Interest on corporation tux,			
	Interest on D:uwers Lunatic Hospital loan,		1	12
	Interest on deposits,			
	Interest on Fitchburg Railroad securities loar	1.		
			•	
	0. 0 r r			

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Hospital for	Consu	impti	ves	loan,	÷.			1.)2
Massach,usetts Hospital for	Enile	ntics	loni	1.				1.)2
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Magachusetts Hospital Ion	,	2		0.1		a 1	125,	192
metropolital parties	rios 2							102
metropolitil parks	-				2	• 1	125,	192
sewerage loan	n, . Nen	ा onset	- \.al	lev.		. 1	125,	
sewerage loan metro poltan sewerage loan water loan,	I, NCP	011300				. 1	12G,	
metropolit:1D water Joan,		8	20	540				1.12
pristDS loan,		8 -						1![2
			0					
					÷.		12G	1!12
				8	1		12G.]!]2
State House construction		2	2	540	100		-,	123
								1!12
temporary loans,	38 1 Januar	÷	2			24		1.02
								1!]2
D Troy & Greenbeld Taliford	al loan	,	×		57.0 200	HG	547.	-54JI
Worcester Lunatic Ho,pita Exposition nt Atlanta,	18		*	la 1 v v	÷	nu,	5-17	8-H
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court,	1				*		. • :	251
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Statistics, Bureau of,					3	ž	٠	• 2i	1-274
the Armory,			141		4	$\widetilde{\mathcal{A}}$	*		406
bive department, .		5 .0 02	(. •):		×	×	*	• 1!J	3-221
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Senate and House					÷.	*	*	(206
ingent expenses,		1,1			21			. 21	.5, 216
messengers, messengers	and	page	es,						7, 208
interes of committees,					*				16-221
and pay roll,								• 10)5-205

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Senate printing and binding,

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Lyman School for Boys, \Vestborough:

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Loan,

LmrnLic ho pital expenses, Lunatic ho, pitul., valuation,

Manning, Asennth, annuity, Manufactures, Statbtics of, Map of M11.Ssachusetts, MII.Shpee, roads in,

.llfasonic Casualty Company trust deposit,

.llfossachusetts Agricultural College buildings, Massachusetts Agricultural College scholarship9, .

penses, Massachusetts Hospital for Epileptics bonds, .

Lowell Armory,

Buildings, 🚬 Expenses, Valuation, Lynn Armory,

Stationery and printing ordered by Sergeant-at-Arms,

М.

Magdeburg Fire Insurance Company, I\Iagdeburg, German;;, trust deposit, . Maintenance of Charles River system of sewage disposal,

Masonic Equitable Accident Association of the World trust deposit, . Masons' !fraternal Accident Association of America trtllt deposit

.llfassachusetts Agricultural College, trnstees' travel and eipcoses, Massachusetts Agricultural Colle c , aluation, Massachusetts Agricultural Experiment Station, Massachusetts Benellt Life Association trust deposit, Massachusetts Charitable Eye nnd Eal. Inllrmary, • Mns acbusetts Hospital for Consumptives loan fund, • 569, 570, 5 Massachusetts Hospital for Dipsomaniacs and Inebriates, es-

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	and the second sec	Δ				dono	oit		• 69	5. 696
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1st Worcester, S 2d " 3d " 4th " 5th " 5th " 5th " 7th " 8th " 9th "	Harding R. Bar\Jer, George N. Dyer, Henry C. Newell, . George 11 Kelton, Waldo E. Austin, . Wilson H. Fairbank, Clarence H. Parker, . ,varren J. Livermore, . Charles D. Monroe, Cyrus Spaulding, . George F. Chase, . John R. Thurston, . Walter S. V. Cooke, . Cornelius R. Day, John E. McClellan, . J. Henry Robinson, .	.r ^u µol, . Gnrtlner, . A,s bnrnham, Betersham, . H.oJden, . Wij'rren, . Onkham, . Spencer, . Sol,th britlge, . Webster, . Milluury, . OI-th bridge, . .Nflfonl, . Blackstoue, . <imfton, .<br="">South borough, .</imfton,>	$\begin{array}{ccccccc} 170 & 00 & \$750 & 00 \\ 130 & 00 & 750 & 00 \\ 130 & 00 & 750 & 00 \\ 130 & 00 & 750 & 00 \\ 180 & 00 & 750 & 00 \\ 110 & 00 & 750 & 00 \\ 150 & 00 & 750 & 00 \\ 120 & 00 & 750 & 00 \\ 140 & 00 & 750 & 00 \\ 120 & 00 & 750 & 00 \\ 100 & 00 & 750 & 00 \\ 100 & 00 & 750 & 00 \\ 78 & 00 & 750 & 00 \\ 78 & 00 & 750 & 00 \\ 80 & 00 & 750 & 00 \\ 80 & 00 & 750 & 00 \\ 60 & 00 & 750 & 00 \\ \end{array}$	880 00 880 00 930 00 860 00	Revenue Expenses.
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1921) ** · · · · · · · · · · · · · · · · · ·	James H. Mellen, James F. Melavan, Ellery B. Grane, Willie C. Young, George H. Mollen,	V recent, restor, rester, V creater, V dreater, .	90° 00 750 00 90 00 750 00 90 00 11b 00 90 10 15' 00 90 10 180 ti 919,0-1;1.00 \$1;69,100 00	840 00 840 00 840 00 840 00 840 00 8199,791 00 838,780	Storiggiest VII.
House compensation, House travel,	edJorward,		7e1	.so,150 00- 199,79	
			24 I 25		² Expenses.
					DETAIE
		100			

	STATEMENT VII. Revenue Expenses DETAILS 102	Bevenue Expenses.	DETAILS 105.
	DETAILS No. 102.	SERGEANT-AT-ARMS' DEPARTMENT- Conc	luded.
	CLERKS-SENATE AND HOUSE. [Act• 1694, chnp. 3:!0; 1881, cbnp. 1; 1804, cbap. 894; 1806, cbap.el.]	Amounts brought forward, \$6,500 00 CONT • INSENT E: PENSES, 521.00	\$246,434, 00
	Amount brought forwcircl,	Curriage hire, 52,1 00 Spressage, 13 50 Spondry incidentals, 38 90	
	Henry D. Coolillge, clerk of the Senate,	DETAILS No. 105.	6,538 90
	Edward McLaughlin, clerk of the Honse, to ,fan. 1, 1896,	,DOCRJ{.EEPERS, MESSENGERS AND PAGES. filt - Stat., ch-!'- 5, acct. 5; Acts 1882, chnp. 251, acct. 4; 18%, chaps. 11 um! 13; BOG chnp. L]	
	Villimn H. Sanger, assistant clerk of the Senate,	rid T. Remington, doorkccrier to the Senate, iph Siu-well, assistant doorkeeper to the	-
	Fmuk E Bridgman, clerical er- vices, \$750 00 George W. Penniman, rJ,,rical ser-	MESSEXIHI'S TU TUE SENATE James E. ArmstToug, K. Davi 850 00	
	vices, 750 00 Samuel F. i\IcGill, clerical ser- vices, 750 00	Late K. Davi, 850 00 Benjamin H. Jellison, 850 00 Castles H. Johnson, 850 00 Charles N., Marsh, 850 00	1
	Helen Hadley, clerical services, <u>13 00</u> 2,263 00	Augustús Stone, 850 00 William H. Whiting, 850 00 Pactra De THE SEN.UE.	
	DETAILS NO. 103. CHAPLAINS-SENATE AND HousE.	Joseph H. Allen, 510 00 Charles A. Baker, 510 00 Harry W. Iorgail, 510 00	
	(Pub. Btnt., chap. 2, sect. 23; 4ctl! 1890, chnp. L] Echnmucl Dowse, \$300 00	Thoma 1J. T,ucker, doorkeeper to the Honse, John Jau.ear, n.ssistant doorkeeper to the House, James Be:itty, postmaster to the Honse,950 001,100 00 950 00	
	Daniel W. Waldron, 300 00 DETAILS No. 104.	MESSENGERS TO THE HOUSE, Charles R. Ayer, 850 00	1
and the latest of	SERGEANT-AT-Amis' DEPARTMENT.	Benjami n B. Brown, 850 00 Joseph ::qunneton, 850 00 Thomas Coyne, 850 00	
	[Pab. Slnt., cbl>p. 5; Acts 1887, chl>p. 128; 1803, chap. 368; 1895, chnp. 28-l; 1806, chaps. 1 aad 65,]	John B. Fisher, 850 00 Sidney G arclner, 850 00 Edwin C. Gould, 850 00	
	SEUGEAXT-AT-AR-US. John G. B. Adams, salary, \$3,500 00	John B. Hollis, 850 00 Mark C. Louclou, 850 00 Thomas F. Pedrick, 850 00	
	FIRST CLERK. Charles G. Davis, salary, 2,200 00	Ezra F. I. ope,. 850 00 Francis S teele, 850 00 Henry W. Sykes, 850 00 Charles D. Uff'onl, 850 00	
	STENOGRAPHER, Ellen M. Burrill, 800 00	B. F. Willson,. 850 00 John Kinn e:i.r. 150 00	

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AUDITOR'S REPORT.

PUPQC DOCUMENT-No. 6.

TATEMENT VIT. Revenue Essigners	1.	DETAIL	Revenue Expenses	5.	details 10
DOORKEEPERS, MESSENGERS AND	Pages — O	oncluded	SENATE PRINTING AND BINDIN	IG- Oonti	inuecl.
Amozrnts b101tght forward,	I\$26,230 00	\$252,972	Amounts brought forward,		I 8282,i72
PAGES TO TUE HOUSE. Edwanl S. Buckman, Frank W. Cole, George Lysbolm,	51000 51000 51000	- Automation	to IIII amendments, to IIII amendments, 00 00 jes bills - committee on coun-	4 32	-
Carl .A. ltavrnnn1l, George N. 'itichmontl,	51000 51000		es bilis-comm1ttPe on dram-	20 74 15 79	
ay Ľ. Wpley,. Slarence I. Smith,	51 0 0 0 510 0 0	- 00.0	6 - 0.0 9 °bills'-cdmmitte ^e n cduPa		-
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DETAILS No; 106 S1,NATE Pin.NT[NG AND BrnnI	NG.		i.1H copies' bills -COllillilite:- 011 fotleral relations, •	12 96	
[Pub. Stnt., chnp. lli; Rea. 18,ti, chap. 74; Acts 18	91, chap. l.]	1.1	d>pies bills-committee on fi,heries nod-name, 4-p,copies"'blfl -eommittee on harbors	4 32	
900 copie5 report of Uorm1 of Health on water supply, drainage aml sewer-			and phirc lands, 4 M copies bills - committee on i1hm-	48 7-!	
nge, . JOO copies report of Boan! of Airricultnre on extermination of gypsy moth, .	. \$150 . S8 12 .		n11œ, 10BOt copitis bgls -commi_ttec on j1'.1lil'i:1ry, 900 eopies bH1s- comm1ttt,c 011 l!brary, . 2700 copies bills_;_l'()llillilitee OD. iq1101-	2] <i>60</i> 51 !i-l 4 32	
2,000 copies lb ver-uons i\elessage, . 900 copies report of State House Con- struction Commission, .	68 98 t 36 22		luw. 1800-co_pes_liUiscommittee on mann-	12 96	
_ 9f!_e<>p -ri:pe o •rHeruth on food nnct'tfrug mspecnon;	15 67		112!!! .res, 112: !!.res, 112: Olr merenn- ie n:fittr:	8 64	
900 copies report of pardons granted, JOO copies report of Board of Registra-			4,600 copfes bills - committee on metro- politan affairs,	88 70 32 21	
tion in Pharmacy, 900 copiPS report of the Old Colony Com- mission,	14 20 14 20	-	000_copies bills-committee on print- ing	4 32	
90 copies report of Deputy Sealer of Weights and i\lcasnres, .	• 5 0 4	-	1500 eopes bills - committee on prisons, 1200 copies bills - committee on probate and insolrnney,	21 60	
900 copies opinion of Attorney-General as to the constitutionality of a por- tion of a certain bill relative to			1,600 copies bills committee on public charitable institutions,	8 64 8 6-!	
asse ssme nt insurance, 900 copies opinion of Attorney-General	4 32		copies bills - comn1ittee on public health,	39 26	
us to the legality of an order adopted by the Senate relative to the pay- ment of money to heirs of employees	h. I		I copie bills - committee on public sernce, L.00 copies bills - committee on railroads J800 copies bills - collimitte e on roads anci	86. 3935	
of the Commonwealth after death, . 4,500 copies bills-committee on agri-			brHlges, 1800 copies bills - committee on State 1	8 6!	
culture,	16 -12		6800 copies bills - committee on street	8 64	
1,800 copies bills - committee 011 bills in third readi11g,	I 15 79		railways, 900 copies bills comm ittce on taxa• tion,	40 62	
11,700 copies bills - committee on cities, . <i>Amounts carriedforward</i> ,	$-\frac{128}{01}$	\$282,772	copies bills - committee on towns,	24 20	
Amounis carrieujor wara,	01 I f599	9202;112	Amounts carried forward,	t 1,198 m I	282,112 90

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Τ.		[da.	pUBLIC DOCUIIEN'T	-No.	6.		211
	I	DETAILS IN)levenoe Expense			DETAILS	107,
– Con	clu	led.	HOUSE PRINTING AND BINDING	- 001	ntin	tied.	
1,198	13	\$282,771	Amounts brought forward,	f656	48	I 291,151	40
30 8			900 « fes report of Dairy Bureau, Board Agriculture,	31	50		
3.18 1-10 258	09 39		in the vommoowealth	28	35		
1,891 1,15-1	59		CQ0,mmis!ioners, respecting prefer- ence !!h'en to Ycterans, , , , , , , , , , , , , , , , , , ,	22	32		
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1,501 757		and the second	, counts on the expenditure in exce,,s Of npproprintions, Of piss r_put of committe?. on elec- tions, m thu case of \\ 111m111 H.	9	56		
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	1.5.	8,584.60	mittees for publibling, mittees the hearing-s,	27	86	and the second state	Adventing .
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			Comruls loncrs, 'too copies Acting GoYCmor Wolcott's veto of "An net to inc-orporate the l\las-achasetts Pipe Linc Company,"		78 78		
, hop. 1.]	-	-	900, copies Ggmmi ssioners ilassachnsetts				
-T1			School Fund,	5	60		
f268	20		m the merits of voting machines, . WOcopies report of Commissioners to establish a Boundary Linc between	4	32		
119	73		the States of lassaehusetts anti New Hampshire,	4	32		
97	64	- Stable	ti e to the protection of lobsters, . 900 copws opinion of the jn tiees of the snprenll! jmlicinl court on certain	4	32		
85	52		constitutional amendments,		32		
85	391	the same	J.N)\cop1 s hills -committee on banks and banking,		64 52		1.53
\$656	_	\$291,157	Amounts carried forward,	\$918	86	I \$291,157	7 /0
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Nill't-;:111d slip. Binding nnd IL-tiering,

Committf•e hill (2IH) copie). Engn,ssing resolutions, . Envelopes, Ll'tllff blanks, etc, .

. bers; Stenoirraphcr and supplies, Selepbonc, ,¥11:1al04. hay lists,

1':ifrht work,

List of commillees (1,200 copies), . l'ewspapers, .

Ammmt. brought forward,

6,300 ropic;; bills-committee on water supply, 1,800 copiPs hills-committee on whys hills III<':111S, 50,400 eopi, s uills ae eompanying petitions,. 20,700 copies hills on !care, 34,200 copies sumlr.r l.Jills and resolutions, . !!7,200 copies daily ,Journal ur the Sconate, JUU0 copies .Jnnrnal of the S m:1t; (hound in eloth), . 26,100 t.opi(•;; C:ilt>nclar of the Senate, . 500 l'Opies index to Seuate documents,

541 - 54 Hules of Scnat•i and House and list of mem-

STATEJEXT VIL

SENATE PRINTING AND BINDING -

Revenue Expensea.

DETAILS- No. 107.

Ho-c;sE PniNTING AND Dernr:r•w,, [Pub. Stut, drop. 16; ites., iBa6, drop. i4; Act 1996, dr 900 copies abstract nf the report of the 900 copies report of State Board of Edu-Auditor of Accounts, cation on school nttendance anti truanc-y, . • 900 copies statement of estimates of the Âuditor of Accounts, 1.1 900 copil's report of the Secretary of State, glring- a CPnsus of the legal voters of the Commonwealth fur the years 1885-95, 900 copies classified schedule of rs! imntes for county expenses snliruitted hr the Controller of County Accounts, ..4.motmts carried forward, . I \$656 48 **\$291,1**

AUDITOR'S	REPORT.
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pUBLIC DOCUMEN"T- No. 6

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TATEMENT VII. Reweuue Expeoaea.		DETAILS IN	STATEMENT VIL Revenue Equeli@t's	details 10
HousE PRINTING AND BINDING	- Contin	ued.	HOUSE PRINTING AND BINDING - Concl	luded.
Amounts brought forward,	918 86	\$291,157 4	Amounts brought forward, 1,977 39	\$291,157
9,900 copies bills - committee on bills in third realli11g,	50 93		on railroads 22.91	
1,700 copies hills - committee on cities,	66 5-!		5,400 copic nd bridges	
1,800 copies bills-rommittee on constitu- tional amcorlments.	8 64		900 copfes bills-corumittee 011 State	
7,100 copies bills-committee on county affairs au⊲ eriminal cot,	89 00		louse hills committee on street	
5,400 copieil bills - committee on tlmin-	42 72			
5,400 copies hill - rommittee 011 Etlnca-			2,700 copies uns - comm!ttee on taxation, 8,100 copies bills -comm!ttee ou town, 49 26	
900 copies bill:; -committee on elcetion	25 92		a pioc nills - committee on water	
laws, 900 copies bills-committee on fc1leml	,i, 32		turwy, is committee on ways anti	1
relations, 2,700 opif, bills-con1111ittle on fisheries	4 32		micuos, it companying netitions 2.720 10)
inti game,	12.)6		signed contract sundry hills and resol litions	
6,300 copie,, bills — eon mittt:e 011 harlmrs and pnhlie hntl,,	so 24		162,600 copies Calcn!lar of the Hou;:e,	
8,100 copies hills committee on in•ur- anre,.	42 .3-!		1000 citaira Journal of the House (uount.)	1
7,700 copies bill - committee on judici-		La stand	House dom1ments, 86 98	
3,600 copi's bills-committef on Inhor,	231 27 17 28		Billets, sups, etc., 128 9- Bidding and lette'ring, 73 51	
000 copies biHs -t'Ommrttee on Mbrar;y,. 2700- copfes biTs - committee oi Tignor	(32		Montes circulars, etc	
la\\'S, 6,300 copies bills-committee on manu-	12 96		Eavelopes,	
factures, .	4! 54		Letter blanks, etc., 277 48 Newspapers, 179 12	2.0
1,700 copies hills - committee on mercan- tile affairs,	56 16		Night work,	
1,600 copies bills-committee on metro- politan affairs,	117 02		Plan , f scats,	
9,900 copies bills-committee on military	50 98		Title page of Calendar,	
4,500 copies bills - corumittee on parishes		-	Yes and nay lists,	17,593
and rcligiou, soei1•tirs,	21 60		1	_
ing, . 4,500 copies bills - committee on prisons,	17 28 21 60		DETAILS No. 108.	
900 copies bills - committee on probate				
and insoh cncy, 9,000 copit>s bills-c ornmittce on public	4 32	1.40	PRINTING AND BINDING MANUAL OF THE GENERAL COURT.	
charitable iu;:titntion;;, 2,700 copies bills - committee on public	-13 20		♦Rea-1895 , chnp. 2-I; Acts 1•04,-chap. 393; 1S96, cbnp. 1.]	1
health, 4,500 copies bills - committee on public	12 96	1111	10,000 comics Manual - 644 - C - 1 Comt	2705
service,	25 06		10,000 copies Manual of the General Court, .	2,785
Amounts carried forward,	\$1,977 39	\$291,157 40	Amount carried forward,	\$311,536

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AUDITOR'S REPORT.

DETAILS No. 109.

[Pub. Stat., chap. 16; Rev. 1856, chap. 74; Acts 1896, chap. 1.]

S::'ATEIIENT VII.

B)otillg paper,

lli:u·ws, , .

] r:151\1":" .

Ne111nr.ual11m ulueks.

Doeumcnt cases,

Ink and -inkstands.

N uei lage, .

J'ap1!r and envelopes,

l'athfintlcr.

Pc111:ils :rnd protectors,

Pens and holder,

Po tagt

Pnblient.onO.

Huliher liantls,

Rubber stamps, Shear,;,

'.ll}:pew?ter SP.PPI..

Blotting paper, Century di< tionary,

Desk knfres,

l\lemorandum hlocks,

Pu.per folders,

Diaries,

l\luciluge and bottles,

Paper uud envelopes,

Document boxes, etc.,

.Erasers, .

]11gTh , iuμ-, .

Erelcts and punch,

Ink anti inkstands..

Amounts carried forward,

H.,•conl and aePouut hooks,

l{pfrre11t'I" hooks,

Wrappmg paper, twme,.etc.,.

Sundries. station!'ry and ollice supplies,

DETAILS No. 110.

STATIOXEIIY FOR TUE HOUSE ORDERED BY THE

CLERK.

[Pub. Stilt., chnp. 16; Res. 1856, chap. 74; Acts 1896, chap. 1.]

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.Amount brought furwarcl,

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Revenue Ex1,en8ea. DETAILS 109 Am

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DUBLIC DOCUMENT-No. 6. 215 Revenue Expeuma. DETAILS 111 AND 112. CATEMENT VII. THE HOUSE ORDERED BY THE CLERK-Concluded. STATIONERY FOP. THE SENATE ORDEUED BY THE CLERE Amounts brought forward, \$692 18 \$312,201 82 116 92 Pencils and protectors, . \$311,536 6 113 10 Pens and holders, . lG 00 Postage, . . . 48 00 Press boards, Record and iCCOOUt books, 15‼ 17 Gĺ 50 Rubber bands, **U** 40 Rubber stawps, . 12 25 Shear Sf&tioncry, etc., 29 45 (i 00 &'Dlping, T!fOWriter supplie", etl'., 12 85 \tn p plog paper, twine, etc., fi:l 25 1.339 07 DETAILS No. 111. S:UJJ:JONERY, PRIN'I'ING, ETC., 01\0ERED BY THE SERGEANT-AT-AIDIS. [Pub *aw.*, cbnp. 16; Res. 1856, chap. 74; Acts 1896, chap. 1.] t26 40 Advertising, . M 67 Directories, . 665 78 Envelopes and printing,. 1 25 35 00 Newspapers, . . . 13 00 Pathfinders, Printing and binding, 6 H 21 Publications. etc., 7 49 Record and 11ccount books, 9 50 Stationery and office supplies, 12 08 Troewriter supplies, H 55 SU 55 DETAILS No. 112 CONTINGENT EXPENSES OF THE LEGISLATURE. [Pub. Stat, chap. 5; Acts 1877, chnp. 128; 1896, chap. 1.] William i.r. Hunt, serYi<'es, \$192 50 I Edson (t, !\Hies, services, Robert J. Glai•in, services, 7 50 12 36... -7 nO

Louis A. Phillips, . .

Amounts carried forward,

Frank B. Lewis, services,

N. D. Curiy, scr,ices,

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AUDITOR'S REPORT.

DIBLIC DO	OCUMENT-No. 6.
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FATEMENT VII.	Revenue E	s:penae•.		DETAILS	Bevenoe Expenaea. DETAILS 113.
ONTINGENT EXPE	NSES OF THE	LEGISL	ATURE	Conclude	DEPENSES OF LEGISLATIVE CMTNITTEES - Continued.
Amounts brought	forward,		\$227 50	\$314,555	fS04 29 ! \$317,428 02
obert J. Tll_ylor, ser\ lilo, <i>I</i> . Proctor, scrvk attie A. Willard, scr rnshc;;, . arpel sweepers, trpenter work, arriage hire, . leaning carpets, iagram of Ilouse,. ocnment files, ngraving- ga\cl, . xpressage and trnek ans, lag; curniture, avels, c, . ew, antl kPy tags, . abor, . lewspaper files, • ostage, . temoving furniture, lepairs, . hoe blacking, oap, . und ry suppli(g, elephone and telegr 'owels, . Jnifm-m buttons, n-ashing towels,	'ices, ies, vkes, ing, etc., ams,		5 00 2 00 281 75 22 50 6 60 2 00 86 2 00 256 00 5 30 12 35 6 00 382 50 37 50 314 6 00 382 50 344 77 10 45 50 80 00 382 50 344 77 140 66		Hote bills,104 70 19 75 50Three ling, expenses,19 75 50Thepat.or,100-1Thepat.or, <th< td=""></th<>
EXPENSES OF	ETAILS No. 1 LEGISLATIVE np. 16; Acts 1896, d	E CmnnT		- 8 3,072 #	Trevelling expenses, 33 00 Hotal bPfs, ; 17 75 Corriage hire, 11 50 Advertising, 12 52 Steep phone's services, 150 75
Committee on agri Adrnrtising, Hotcl bills, Gravelling expenses, Carriage hire, Cigars, Committee on bank Advcrtbing-,		\$273 14 53 59 46 12 2! 66 67 g,-	f3!)8 18 406 11		They tilling expenses, 44 92 Hotel bilfs, .
Committee on citie Advertising, Stenographer's sen·ie	. x - x	f536 42 20-! 40	100 11		Committee on the judiciary, - 718 98 Advertising, 987 35
Amounts carried	forward,	\$740 82	804 29	\$317,428 0	Amounts carried forward,

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STATEMENT VII.	Bevenne Expenaea.		DETAILS	PUBLIC DOCUMEI)Uveaue Expens		DETAILS 113
EXPENSES OF L	EGISLATIVE COMMIT	TEES — C	ontinued	EXPENSES OF LEGISLATIVE CM.II	IITTEES - C	ontinued.
Anwunts brought	forward,	\$6,223 21	\$317,42	Amounts brought forward, . \$90!	76 12,532 70	f317,428 02
Carriage hire, . Ilotel hills,	\$:l82 07 103 00 93 20		-	Corriage hire,	75 00	
Travelling expenses, Telegrams,		605 02		Committee on public health, - 823)3	
Committer nn lihra Aurerlising,	ries,-	29 53		Travelling e. "penses,	823 91	
Committee on lir1uo A(ln•rtising,	r !ti ws, -	405 87	-	Commilli*- on public service, -	. 93 50	
Committee on man StmiogrnphPr's serric A1h·ertbing,	ufactures,- es, 1,506 50 419 9G	- 1,926 46		Con, mitfoe on railroads,- Avertishii, , , 400 Travelling. uxpcpses, 114	0	
Committre on mPro Advertising, Committee on metr		1,078 -2,1,		Advertising	0 6°	
Adyertising,	arv affairs '	79! 37		Corriere Mass. 52 (Corriere Mass. 227 2 Tolograms. 14	5	8
Aclvertising, Caniage hire, Trnvelling expenses, Hotel bills,	91 17 45 51 36 36			Committee on-St:rte4'fciuse, - Advertising179 6 Stenograph ;r's sen°ices,	- 643 36 1 0 356 01	
Cigars, Committee on paris Stenographer's servii	hes, - ;cs,. \$2:1ii 00	304 82		Committee on street railways, — Advertising \$1,207 7 Hotel bills 7fi 4 Travelling expenses, 57 6	! 3	
Auvertising, Committee on pris Ilntel bills, Travellia,	ons,- \$279	- 351 26		Travelling expenses, 57 6 Use of stea; boat, 46 0 Carriage have 20 5 Committee-on taxation,-	0	
Adrnrtisin,!!.', Carriage hire, Telephone,	271 79 80.92 76 40 35	1	-12-44	Committeeon towns,- Travelling expenses.	4	
	ate and insolvency, -	- 708 4 6 · 105 46		Hotel bills 8! 1 Advertising, 75 0 Curriage hire, 39 0 Use of st caruboat, 25 0	5	
Committee on pu tions, - Advertising, Hotel bills, Travelling expenses,	291 410			Committee on water r.,upply, - Advertising \$32fi C Travellin Pexpenses, 14 2 Hout bills, 136 4	- 351 70	

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PUFLIO DOCUMENT-No. 6.

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EXPENSES OF LEGISLATIVE COMMITTEES Optimize O		-		Beveoue Expense.	
Amounts broughtforward, Solo 7 Sile,132 97 Sile,124 97 <	TATEMENT VIL Revenue Expectate	•	DETAIL	STATEMENT VIL	DETAILS 114.
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	PUBLIC DOCUMENT - No. 6. 5
STATEJI[ENT VII. Revenue Expensea. DETAIL	Bovenue Expenses. DETAILS 8-10 TO 8
BOUNDARY LINES BETWEEN CoilIIIONWEAJ	ANNULT S OF MARTHA JOHONNOT,
Amoimt brought forward, \$184.00	141, algo 17; 1843, drnp 73; Ads 1995, drnp 52]
Edward B. Santge. services and expenses, New Hampshire line, \$-!3 00 Edward B San1ge, sen·ices anti expenses, YeruwnL line, 87 00	100 00 100 0IJ 100 00 100 00 100 00 100 00 1300
George ,Yhitney, services aml ex- pen r. Nr\\ llampshin! linl', \$30 00 George Whitney, services and ex- penses, Vcnnont line, . 101 -9 GK\EH.\L EXPENSES. 16. 49_	DETAILS No, 341. CO ^{NWIRUCTION} OF HO.ADS IN n!ASTIPEJ. •[i-les 1810, dr1[p 193; 1895, chp. 18,)
XEW II,UII'SIIIHE.N Spoffor,I, SPrvicPS and expfn e,, Hay T. (: il e. SfrdcPs anti expen es, Stone m•Hnuuents, etc.,1,706 99 41 1 71 29-! 42	Statuble County for repairs to Mashpee roatls)n \$:100
	DETAILS No. 342.
DETAILS No. 336. BOUNTY FUND LOAN.	CONSTRUCTIO Oll'Ro.\DSIN Tnuuo. [Ads1991, chap. S01; 1895, chap. 13.]
Paid pi·iocipal 0{ bonds <td>Barnstable for repairs to Truro roads in 850</td>	Barnstable for repairs to Truro roads in 850
DETAILS No. 337.	DETAILS No. 343. GRATUITIES.
DAXVERS LUNATIC I-IO!-PILLL LOAN.	
Paid principal of Londs due,	[Ada 1885, chaps. 177, 289, 416,473 md 509.)
	\$H47.00 \$K. Ste vons, widow of E.crett A. Ste- (tes. 1896, chap 4), \$V,"Illiam S Shurtleff (Res. 1896, 2882 85
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