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## AUDITOR OF ACCOUNTS

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ommomutalth oi assarhlrnttfSi
for tile

YEAR ENDING DEOEMBER 31, 1900.

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

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AL'DITOU's DEPAIITIIENT, BOSTON, Jnn. 15, 1001.
To t'te Honorable Scuale aiul IIouse of Representatives.
I have the honor to present the fifty-second annual report of this department, it being for ihe year ending Dec. 3 I , 1900.

> Yours very respectfully,

JOUN W. KIMBALL, Auditor.

## AnRANGEi \IENT OF THE R1 rORT.

The report is in two parts. Part I. exhibits, summttrily and in detail, the revenue transactions of the year, tabulated and urrnnged in exact conformity to the requirements of chapter 16 of the Public Statutes.

Pat-t 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.

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PART I.
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REVENUE RECBIPTS AND PAYI\IENIS.
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, 1!J00,
\$1,753,793 29
Cash received during the yeur,
Total, . 20,212,721 20

Payments during the year . . . . . $\$ 21,966,51449$
Cash iu the treasury Jan. 1, 1901, . . . . $\$ 572,527$ 33
1901.J

These aggregates ure analyzed, detailed and tabulated, in compliance with the law, in the following numbered state-ments:-

STATEllimT No. I. is a general exhibit of the receipts and payments. STATEMENT No. II. shows the som ces of the revenue.
STAT;uENT No. III. shows the revenue receipts in detail.
STATEMENT No. IV. shows the revenue payments for the year.
STAT;MENT No. V. shows the revenue and the expenses, paid and unpaid, in 1899 and 1900.
STATKIIIENT No. VI. shows the expenses propel 1 ly belonging to the years 1899 and 1900, with the appropriations for 1900.
STATEMENT No. VII. shows the expenses of 1900 in detail.

## ESTil'rlATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1900, the amount actually received and the sources from which it was derived are given: -

| SOURCES OF REVENUE. | EsUmated Revenue. 1000. | Actual Itcvenue. 1000. |
| :---: | :---: | :---: |
| Corporation taxes, net, | \$1,000,000 00 | \}s1,020,118 3 |
| Corporation taxes due and unpaid, | 69,914 25 | \}s1,020,118 3 |
| Bank stock tuxes, net, . . | 370,000 00 | 402,296 48 |
| Savings bank taxes, including Massachusetts Hospital Life Insurance Company, | 1,350,000 00 | 1,470,281 27 |
| Collateral legacy tax, . . | 350,000 00 | 400,829 43 |
| Insurance taxes and licenses, | 350,000 00 | 404,865 11 |
| Excise tax on life insumnce companies, | 200,000 00 | 219,395 72 |
| Gas and Electric Light Commissioners' tax, | 17,500 00 | 15,771 80 |
| Gas inspection tax, | 8,100 00 | 59268 |
| Railroad Commissioners' tax, | 33,050 00 | 34,909 11 |
| Foreign railroad companies' tax, | 26,000 00 | 26,749 00 |
| Coal und mining companies' tax, | 12,000 00 | 21,450 96 |
| Hawkers' and peddlers' licenses, . | 18,000 U0 | 19,144 50 |
| Secretary's fees and commissions,. | 30,000 00 | 39,984 29 |
| Fees from courts of insolvency, . | 10,000 00 | 15,119 93 |
| Income from Massachusetts Reformatory, | 7,500 00 | 6,095 22 |
| Income from State Prison, . . | 6,000 00 | 6,940 43 |
| Income from State Hospital, Women's <br> Prison and Reform Schools, | 5,000 00 | 5,642 76 |
| Operating the Chai $\operatorname{les}$ River valley system of sewerage, | 49,000 00 | 49,000 ¢0 |
| Opemting north metropolitan system of sewerage, | 95,000 00 | 95,000 00 |


| SOURCES OF REvenue . | , Estimated Re,penue IIJoo. | ActoRI Uevenue I! 300. |
| :---: | :---: | :---: |
| Operating the Neponset River system of sewerage, <br> Care and maintenance of reseryations, Care and maintenance of parkways, Li<!nor licenses, <br> Cities and towns for support of paupers, Interest on armory loan, | 25,000 00 | 25,000 |
|  | 85,000 00 |  |
|  | 4,5,000 00 |  |
|  | 700,000 00 | 805,191 |
|  | 90,000 00 | 120,812 54 |
|  | 43,800 00 | 43,800 |
| Interest on Fitchburg Railroad securities loan | 175,000 00 | 175,000 00 |
| Interest on Massachusetts war loan, . |  | 32167 |
| Interest on metropolitan parks loan, . | 230,250 00 | ,245 |
| Interest on metropolitan parks loan, series two, | 46,000 00 | 5,898 |
| Interest on Massachusetts Hospital for Epileptics loan, |  |  |
| Interest on abolition grade cmssings loan, |  | 57,899 |
| Interest on metropolitan sewerage loan, | 215,375 00 | 235,683 42 |
| Interest on metropolitan sewerage loan, Neponset, | 27,475 00 |  |
| Interest on metropolitan water loan, : | 685,000 00 | 686,890 00 |
| Interest on State highway |  | 5,100 00 |
| Interest on corporation tax,]ntcrest on collatrral legacy |  | 3,508 44 |
|  |  | 6,460 49 |
| Interest on deposits, | 150,000 00 | 127,109 62 |
| Foreign corporation foes, ${ }^{\text {Fees from inspection of gas meters, }}$ |  |  |
| Fees from inspection of gas meters, Fees from inspection of boilers, |  | 5,526 9 |
| State Prison industries, : |  | 11,686 00 |
|  |  | 2'17,829 12 |
| 1 IIassachusctts Reformatory industries, |  | 2,873 70 |
| Reformatory Prison for $\mathbb{V}$ omen imlustries, |  |  |
| State Farm industries,Miscellaneous, |  | 4,853 |
|  | 40,000 00 | 21,108 82 |
| Totals, <br> Cash on hand .Jan. 1, 1900, Direct tax paid Dec. 31, 1900, | ,964 25 |  |
|  |  | $1,753,793$ |
|  |  | 1,500,000 |
| Total actual re,enue, 1900, |  | f 10,428,446 93 |

The revenue in detail is shown in Statement III.

## COMPARATIVE RESULTS.

The following is a summary of the expenses, paid and unpaid, belonging to the years 1899 and 1900, so far as they have been presented or are known to this department: -


These results may be changed to some extent by outstanding bills not yet presented to this department.
Statement V. may be commlted for further information on the subject.

## GENERAL STATEMENT OF EXPENSES.

The expenses of 1900 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.



1901 .J

|  | $\begin{aligned} & \text { Expenses. } \\ & 1900 \text {, } \end{aligned}$ | $\begin{aligned} & \text { Income. } \\ & 1900 . \end{aligned}$ | $\begin{aligned} & \begin{array}{l} \text { Excese } \\ \text { of Expensce. } 1 \\ , 1900, \end{array} \end{aligned}$ | $\begin{gathered} \text { Net } \\ \text { Income. } \\ \mathbf{1 0 0 0 .} \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| Stote Hospital, | \$169,700 70 | \$1,790 92 | \$107,012 84 |  |
| Stole Form, ${ }_{\text {State }}$ Form Industries, | $\begin{array}{r}151,600 \\ 1,382 \\ \hline 23 \\ \hline\end{array}$ | 1,053 4,85313 | 150,446_9 | 0 |
| Stole Industrinl School, | 30,781 27 | 71129 | 30,069 98 |  |
| Lymon School for Boys, | 77,054 9 | 44522 | 76,509 37 |  |
|  | 158,845 05 | $\begin{array}{r}0,940 \\ 257829 \\ \hline 6.82 \\ \hline 12\end{array}$ | 151,608 26 |  |
| State Prison industries, Mosenchueette Reformotory, - | 257,168 71 <br> 212,026 | 257,829 6,095 22 | 5,931 | 66041 |
| Mnsenchusetto Reformntory induotries, | 230,394 59 | 262,873 70 | 269 | 22,479 25 |
| Reformatory Prison for Women, | 56,905 90 | 1,636 32 | 55,269 58 |  |
| Reformntory Prison for Women industries, | 46,206 60 | 51,716 08 |  | 6,510 38 |
|  | \$1,391,074 90 | \$585,951 34 | \$837,748 14 | \$32,120 94 |

## Pmson INDUSTRIES.

The State Prison at Boston, the Massachusetts Reformatory at Concord, the Refornmtory Prison for $-V, V_{0}$ men at Sherborn and the State Farm at Bridgewater are the State institutions in which prisoners have beelil employed during the year 1900 under the requiremepts of chapter 447 ofthe Acts ofthe year 1887, and acts in amendment thereof.

The receipts paid into the treasury and expenses paid out of the receipts of the various institutions on account of industries are as follows :-

|  |  |  | Expenses. |  | Hecelpts. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| State Prison, |  | . | 257,168 |  | \$257,829 | 12 |
| Massachusetts Reformatory, |  | . | 230,394 |  | 252,873 |  |
| Reformatory Prison for Women, |  | . | 46,206 |  | 51,716 |  |
| State Farm, |  | - | 1,382 |  | 4,853 |  |
|  |  |  | 535,151 | 99 | \$567,212 | 93 |

The average number of prisoners in each institution for the year ending Sept. 30, 1900, was us follows:-

State Prison,
Massachusetts Reformatory,835

Reformatory Prison for "lVomen, . . . . . . . 229
The cost per capita per week was :-
State Prison,
Massachusetts Reformatory, . . . . . . $486+$
Reformatory Prison for Women,
373

The average number of persons in the other institutions named in the foregoing table, and the per capita expense per week for the year endg Sept. 30, 1900, were as fol-lows:-

|  | Avcroge j Number | Cost per |
| :---: | :---: | :---: |
| State Industrial School for Girls at Lancaster, | 171 | \$3 62 |
| Lymnn School for Boys nt Westborough, . | $299+$ | 473 |
| State Hospital nt Tewksbury, | 1,2/i0 | 250 |
| Stntc Farm at Bridgewater, | 1,337 | 220 |

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

The form accounts required under the law indicate successful mnnagement, showing a profit in favor of the farm at the following institutions :-


Acts of 1891, chapter 384, provides that the accounts of the boarding-houses of the State normal schools shall be kept under the direction of the Auditor of the Cor $\mu$ monwealth, in accordance with the provisions of chapter 87 of the Acts of 1887. I find the accounts in good condition, and a disposition on the part of the officers thereof to conform to the requirements of this office, as the law provides.

1 $111 \pm T T A R Y$ AND STATE Am AND BumAL ExrenSE OF $\mathbb{I N}^{-}$ DIGENT SoLornns, SAILORS AND MAmN1s OF TI-IE Crv1L IVAR AND Tirn WAR WITH SPAIN.
State Aid Commissioner Charles W. Hustings, us secretary of the Board, furnishes the following report, showing the disbursements of State and military aid on account of the civil war und the war between the United States und Spain, nlso the expenses foi burial of indigent soldiers and sailors, their wives und widows, for the year 1899, reimbursements for the same being made to cities and towns on or before the first day of December, 1900.

The two lttws providing for the payment of State and military aid were not to continue after the year 1899 ; and the Legislature of that year provided, by enactment, two carefully revised statutes, chapter 374 (State aid) and chapter 372 (military aid), to take the place of the laws about to expire.

These laws went into effect on the first day of July, 1899, und rcpeuled the sections of chapter 561 of the Acts of the year 1898 relating to aid for soldiers of the war with Spain, providing, in the new laws, State and military aid for soldiers of the Spanish and civil wurs on equal terms.

Disbursements under the above laws and for the burial of indigent soldiers, their widows and mothers, were made as follows: -

| State nid to soldiers nnd dependents, civil war, . |  | 655,954 |
| :---: | :---: | :---: |
| State aid to soldiers and dependents, Spnnish wnr, |  | 18,560 |
| Military aid to soldiers and sailors, civil war, |  | 49,670 |
| 1LLilitary nid to soldiers nnd snilors, Spnnish Wall, |  | 9,935 |
| al expense of indigent soldiers nnd their | ents, | 21,94 |

Total for 1899,

- F56,070 93

These figures show an increase of dishursemcuts in 1899 over 1898, to the same classes, amounting to $\$ 10,175.81$.

Recipients of State nid on account of the civil war are classified us follows: -

[^0]Widowed mothers of soldiers and sailors, Dependent fathers of soldiers and sailors, Army nurses,

370 ; a decrease of
11; a decrease of3

Number of recipients, . . . 13,983
Net increase of cases during 1899, . . . . . . . 417
Average cost to State per person aided,
$\qquad$

Military aid was extended to 948 soldiers and sailors of the civil war, at an expense to the State of $\$ 49,670.70$, - a decrease of $\$ 119.28$, and a decrease of 40 in the number of recipients, from 1898.

It will he observed that the falling off in the number aided is greater in proportion to the lessened expense. This is for the reason that as the men grow older they become more helpless, and require, individually, a larger amount of aid.

Military aid to veterans of the civil war will decrease gradually from year to year.

The war with Spain ended by official proclamation on the 11th of April, 1899, and all State aid to the dependents of soldiers and sailors then in service ceased with the payments for that month.

There was much sickness among the men after muster out, and aid was extended to those without means of maintenance, the close of the year showing 338 names on the roll of military aid. Malarial poisoning wns the prevailing disability, but quite a number developed consumption, and were sent to the State Sanatorium at Rutland, Mass., where the treatment seemed to work decidedly favorable results.

Recipients of State aid on account of the war with Spain are classified as follows :-


There will be a marked reduction in the list of wives, mothers, fathers and children after 1899 ; but the military aid, which applies solely to the living volunteer himself. will, for obvious reasons, gradually increase.

Surg.-Gen. Robert A. Blood was in attend:mce two days of each week to examine npplicants for military aid, and his services were of great assistance to the commissionci•s in determining the nature and extent of the applicants' disabilities.

Four ngents, three male and one female, have been constantly employed investigating the condition and needs of applicants, visiting cities and towns to correct errors of administration in awarding aid, and the burial of soldiers.

The law of April 21, chapter 356, Acts of 1898, charged the Commissioners of State Aid with the duty of investigating and deciding cases of appeal of applicnnts for soldiers' relief from the action of the municipal authorities where they failed to furnish such relief. Much additional work was involved in looking up these appeals and getting at the bottom of the trollhle; but the decisions of the Bonrd, after due examination of the merits in each case, have been generally satisfactory to all concerned. About 5,000 examinations of all kinds were made during the year.

Of the 353 cities and towns comprising the Commonwealth, only 3 small towns make no disbursement of either State or military nid.

## Burial Expenses of Inrligent Soldiel's and Sailo1: and their 1-Vives antl Widows.

Cities and towns were reimbursed for bul'ial expenses of 630 soldiers and dependents, to the amount of $\$ 21,949.42$, - an increase of 64 cases uver 1898 :md $\$ 2,294.80$ in expense. Average cost to the State per burial, $\$ 34.84$.

Total Payments of State Aid.
The total payments by the Commonwealth for State and military nid and burial of indigent soldiers and sailors, including appropriations made by the General Court towarcl maintenance of tho Soldiers' Home in .l\assacbusetts from 1861 to the close of 1899 ,
State and military aid and burial of soldiers and sailors on account of 1899,

756,070 œ
Special laws, . . . . . . 1,320 0
Soldiers' Home, . . . . . . 30,000 0

## BOUNTIES,

Total payments of bounties an account of soldiers in the civil war to Jan. 1, 1900,
\$17,852,090 00
Paid through the bounty commission, authorized by the law of 1808 , during the year 1900, bounties aml expenses,.

16,988 49
Resolves $1!J 00$, chapter 66,. . $\$ 12500$ Resolves 1900, chapter 78, . 12500 Resolves 1900, chapter 81,. . 25000

Total payments to ,Jan. 1, 1901,
Wish War,
state pay to soldiers in tile late spanish War,
Under authority of chapter 561 of the Acts of the yeur $18!!8$, there was allowed und pid out of the treasury of the Commonwealth, to each non-commissioned officer, soldier, sailor or marine, including members of the Mussaclmsetts nuvul militia and residents of .Massachusetts mustered into the regular army or navy or into the volunteer brigade of engineers, the sum of $\$ 7$ per month during the war between the United States government and the kingdom of Spain. Up to Jun. 1, 1901, there has been paid out on this account the sum of $\$ 684,293.37$.

## BOUNTIES TO MASSACHUSETTS SOLDIERS IN THE W"'AR OF THE REBELLION.

Chapter 179, Acts of 1897 (repealed in 1898), and chapter 525 , Acts of 1898, provide for the payment of bounties in certain cases, from the trensnry of the Commonwealth, not exceeding $\$ 125$ i each case, to Massachusetts soldiers in the war of the rebellion. Under these acts, 2,257 applications were filed, of which number 51 were duplicates. Of the 2,206 original claims, 777 have been allowed and paid, involving un expenditure of $\$ 96,598.43$. The uppropriutions for ull purposes under both acts were as follows: -

| In 1897, for bounties, | . | . | . |  | . | $\|j\| 25,000$ |
| ---: | :--- | :--- | :--- | :--- | :--- | :--- | 00



The payments have been as follows:-
In 18!!7, no claims allowed; expenses, $539691=\$ 39691$ 1898, for bounties, 14,39700 ; expenses, $1,171 \mathrm{Ml}=15,56843$ 1899, for bounties, 60,518 til; expenses, $1,05458=61,57314$ 1900, for bounties, 17,86 !! 55 ; expenses, $1,19540=1!$, 05 !! 95

Total, fol bounties, $\$!$ !2,780 16; expenses, $\$ 8,81827=\$ 96,598$, 13
leaving nn uncxpencled baluncc of all appropriations of \$22,801.57.

Of the $\$ 92,780.16$ allowed for bounties, $\$ 2,0 \mathrm{G} 0$ were paid by the Treasurer direct to the attorneys of record in the respective cases, us provided for in the law, thus showing thnt the actual amount received by the soldiers themselves or their beneficiaries under the provisions of the law wns \$90,720.16.

## ESTIILAA'IES FOR 1901.

The estimates of the expenses for the current year ttre largely bused 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.

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

> ESTillIATED EXPENSlsS.

| Executive department, | . | . | . | . | $\$ 83,400$ | 00 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Legislative department, | . | . | . | . | 357,200 | 00 |
| Secretary's department, | . | . | . | . | 39,200 | 00 |
| Treasurer's department, | . | . | . | . | 34,800 | 00 |
| Auditor's department, | . | . | . | . | 19,600 | 00 |
| Attorney-General's department, | . | . | . | $, 11,000$ | 00 |  |
| Tax Commissioner's department, | . | . | 32,900 | 00 |  |  |
| Commissioners of Savings Banks, | . | . | 18,800 | 00 |  |  |
| Insurance Commissioner's department, | . | 44,225 | 00 |  |  |  |
| Harbor and Land Commissioners, | . | . | 26,650 | 00 |  |  |

Amount cctrrietlforward,
f647,775 00

Amount broughtforwarcl, . . . f647,775 00

| Commissioners on Inland Fisheries and Garue, |  |
| :---: | :---: |
| Railroad Commissioners, | 36,700 00 |
| Bureau of Statistics of Labor, | 23,300 00 |
| Civil Service Commissioners, | 24,500 00 |
| Gas and Electric Light Commissioners, | 17,500 00 |
| Cattle Commissioners,. | 75,000 00 |
| Controller of County Accounts, | 9,050 00 |
| Commissioner of Public Records, | 5,500 00 |
| State Board of Arbitration, | 11,000 00 |
| Inspectors of Gas Meters, | 10,500 00 |
| Assayer and Inspector of Liquors, | 1,200 00 |
| State Board of Health, | 23,000 00 |
| Commissioners of Nautical Training School | 60,000 00 |
| Deputy Sealer of "Veights, Measures, et | 2,300 0 |
| Ballot Law Commission, | 2,000 00 |
| State Fire Marshal, | 35,400 00 |
| Board of Registration in Pharmacy, | 6,500 00 |
| Commissioners on Topographical Surve and Map of Massachusetts, | 20,500 00 |
| Massachusetts Highway Commission, | 33,750 00 |
| State Board of Bar Examiners, | 1,500 00 |
| Metropolitan Park Commission, | 194,500 00 |
| Commissioners on Province Laws, | 21,800 00 |

Amount broughtforward,

- f2,016,834 67

CHARITABLE.

## State Board of Insanity.

| Expenses of the Board, | . | . | . | . | 85,000 | 00 |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |
| Salaries, | . | . | . | 00 |  |  |
| Transportation of paupers, | . | . | . | . | 9,500 | 00 |
| Support of insane, boarded out, | . | . | . | 8,000 | 00 |  |

## State Board of Oharity.

| Division of State adult poor, | . | . | . | $\$ 38,000$ | 00 |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Division of State minor wards, | . | . | . | 41,000 | 00 |
| Expenses of the Board, | . | . | . | . | 7,300 | 00

## Miscellaneous Charitable.

Support of State insane persons,
Transportation of State paupers,
f295,000 00
. 10,000 00
Temporary aid to State paupers, . . 30,000 00
Support of State paupers, . . . : 72,000 00
Bul'ial of State paupers,
9,000 00
Support of pauper infants, .
40,000 00
Indigent and neglected children,
160,000 0
State Hospital, . . .
173,100 00
Massachusetts State Sanatorium, . . 60,000 00
Massachusetts Hospital for Epileptics, . 15,000 00
Medfield Insane Asylum, . . . . 20,000 00
Massachusetts School for Feeble-minded, . 57,000 00
Expenses of contagious diseases, . . 25,000 00
Education of indigent children in the pub-
lic schools,
14,50000
Medical examiners' fees, . . . . 50000
Annuities, . . . . . . . 5,980 00
Pensions, . . . . . . . 52000
987,600 00

REFORMATORY AND CORRECTIONAL,


Amounts brottght forward,
fl,184,750 00 \$3,129,334 67


10,00000
88,010 00
State Industrial School for Girls,
Aiding convicts discharged from State Prison,
Agent for aiding discharged female convicts,
Aiding prisoners discharged from Massachusett. Reformatory,
Commissioners of Prisons, .
Commissioners of Prisons' agents,
Probation service,
39,900 00
3,000 00 4,000 00

5,000 00 9,600 00 5,200 00 5,000 00
District Police, . . . . ${ }^{\text {Trustees Lyman }}$. Schools,
General Superintendent of Prisons,
Massachusetts Hospital for Dipsomaniacs and Inebriates, .
Miscellaneous,
110,400 00
1,00000
6,500 00
17,000 00
2,000 00
$1,491,36000$
114,900 00

WAR EXPENSES
State and military aid,
751,500 0 11,70000
10,00000 6,700 00

80000

## Military.

Adjutant-General's bureau, .
Quartermaster-General's bureau,
Militia bounty,
Militia transpot-tation,
Quartermaster's supplies,
Armory rents,
23,400 00 5,000 00 146,800 00 19,000 00 13,000 00 37,500 00 1,00000
4,000 00
9,000 00
25,000 00
4,000 00
80000
7,000 00
18,000 00
6,200 00

Amount brought forward
55,835,994 67

Interest
Unpaid interest,
Unpaid warrants,
Unexpended appropriations, about
Deficiencies, about
\$2,223,065 86
7,434 05
$33 \quad 34$
985,000 00
20,000 00

## MISCELLANEOUS,

| ed estates, | 54,000 |
| :---: | :---: |
| Annuities M. Johonnot, | 20000 |
| Construction of roads in Mashpee, | 30000 |
| Construction of roads in Truro, | 50000 |
| Ao-riculturn, 1 Experiment Station, | 10,000 00 |
| M ssachusetts agricultural scholarships, | 10,000 00 |
| Massachusetts Agricultural College, | 18,000 00 |
| Commercial feed stuffs, | 1,200 00 |
| Veterinary laboratory, | 1,000 00 |
| Unclaimed dividends of insurance com panies and savings bunks, | 3,000 00 |
| Expenses of State valuation, | 3,000 00 |
| Removal of wrecks from tide-waters, . | 5,000 00 |
| Arrangement and preservation of the re ords in Secretary's department, | 5,000 00 |
| Operating the Charles River valley system of sewerage, | 49,049 00 |
| Operating north metropolitan system sewerage,, | 96,500 00 |
| Operating Neponset River system of sew erage, | 21,511 00 |
| Operating Quincy pumping station, | 7,500 00 |
| $1 \backslash$ fassacbusetts State Firemen's Association, | 10,000 00 |
| Massachusetts school fund, | 100,000 00 |
| Adulteration of food and drugs, | 11,500 00 |
| Protection of inland waters, | 34,000 00 |
| Printing and distributing lmllots, blanks inspection of ballot boxes, etc., | 21,500 00 |
| Aid to small towns to provide school super inten1lents, | 72,500 |
| Support of normal schools, revenue, | 150,000 00 |
| Extraordinary expenses, | 15,000 00 |
| Premium on purchases for the Massachu setts school fund, | 25,000 00 |
| Aid to free public libraries, | 5,500 00 |
| Commonwealth's portion of expense o sewerage at Walthani, | 82089 |
| l\fassachusetts Institute of Technology, | 29,000 00 |

54,000 00
20000
$300 \quad 00$
50000
10,00000
10,00000
,000 00
1,200 00

3,000 00
3,000 00
5,000 00
5,000 00

49,049 00

96,500 00

21,511 00
7,500 00
10,000 00
11,000 00
11,50000

21,500 00
72,500 00
150,000 00
15,000 00

5,500 00

82089
$\$ 710,58089$
\$710,580 89 \$9,071,527 92


## 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.

| Corporation taxes, net, | \$950,000 |
| :---: | :---: |
| Corporation taxes due and unpaid, | 234,909 |
| Bank stock taxes, net, . | 0 |
| Savings bank taxes, including Massachusetts Hospital Life Insurance Company, | 1,425,000 |
| Collateral legacy tax, | 350,000 |
| Insurance taxes and licenses, | 350,000 |
| Excise tax on life insurance companies, | 200,000 |
| Gas and Electric Light Commissioners' tax, | 7,500 |
| Gas inspection tax, | , 50 |
| Railroad Commissioners' tax, | 36,700 |
| Foreign railroad companies' tax, | ,00 |
| Coal and mining companies' tax, | 12,000 00 |
| Hawkers' and peddlers' licenses, | 18,000 |
| Secretary's fees and commissions, | ,000 |
| Fees from courts of insolvency, | 12,000 |
| Income from Massachusetts Reformatory, | 6,500 |
| Income from State Prison, | 6,000 |
| come from State Hospital, Women's Prison and Reform Schools, | 5,000 00 |
| perating the Charles River valley system of sewerage, | 49,049 00 |


| Amount broughtforwarcl, | \$4,114,158 67 |  |
| :---: | :---: | :---: |
| Operating north metropolitan system of sewerage,. | 96,500 00 |  |
| Operating the Neponset River system of sewerage,. | 21,511 00 |  |
| Operating Quincy pumping station, | 7,500 00 |  |
| Care and maintenance of reservations, 1900, | 85,000 00 |  |
| Care and maintenance of parkways, 1900, | 22,500 00 |  |
| Care of reservations, | 137,500 00 |  |
| Care of parkways, | 28,500 00 |  |
| Liquor licenses, | 775,000 00 |  |
| Cities and towns for support of paupers, | 90,000 00 |  |
| Interest on armory loan, | 43,800 00 |  |
| Interest on Fitchburg Railroad securities Ioan,. | 175,000 0 |  |
| Interest on metropolitan parks loan, 1900,. | 276,250 00 |  |
| Interest on metropolitan parks loan, | 283,525 00 |  |
| Interest on metropolitan sewerage loan, | 223,652 36 |  |
| Interest on metropolitan sewerage loan, Neponset, | 27,47.5 0 |  |
| Interest on metropolitan water loan, . | 71.5,000 00 |  |
| Interest on deposits, | 130,000 0 |  |
| State Prison industries, | 270,000 00 |  |
| Massachusetts Reformatory industries, | 260,000 00 |  |
| Reformatory Prison for vVomen industries, | .55,000 00 |  |
| State Farm industries, . | 10,000 00 |  |
| Miscellaneous, | 40,000 00 |  |
|  |  | \$7,887,872 03 |
| Cash on hand ,fan. 1, 1901, . | . . . | 572,527 33 |
| Total, | . $\cdot$ | \$8,460,399 36 |
| Estimated expenses, | \$9,899,008 81 |  |
| Estimated revenue, | 8,460,399 36 |  |
| Total to be provided for by taxation, |  | \$1,438,609 45 |

1899. This commission held a large number of meetings, and finally made a report to the court. There were quite a number of cities and towns in the Commonwealth which appeared before the court and objected to the apportionment, but the judge before whom this apportionment was argued approved the findings of the commission; thereupon one town petitioned for a further hearing in the matter before the full bench of the supreme court. This matter was argued, as I understand, late in December, but no decision was reached.

In the estimates of the Auditor for the year 1900 was the sum of $\$ 406,250$ for interest and maintenance on account of parks and boulevards. It was fully expected, and the law provided, that this amount should be assessed and collected ; hut for some unaccountable delay the Treasurer was unable to assess the amount, hence the cash on hand Jan. 1, 1901, was reduced by this amount. It is supposed that the court will render its decision during the present year, and, if the commission is sustained, the assessment of the metropolitan park district for the year 1901 will cover the two years, that is to say, 1900 and 1901, - and in the Auditor's estimates of receipts for the present year will be found the assessments on the metropolitan park district for these two years.

DUTIES OF THE AUDITOR.
Among the other duties devolving upon the Auditor of Accounts are the following :-

Section 6 of chapter 16 of the Public Statutes says: " The Auditor shall annually, in the month of January, examine the books, accounts and vouchers of the Treasurer." The books, accounts and vouchers of the Treasurer were examined by the Auditor during the month of January, as is required by law, and found to be correct. The receipts, payments and bonds were found to conform to the records kept in the Auditor's department.
By chapter 279 of the Acts of 1894, section 9, the Auditor of the Commonwealth is a member of the State Aid Commission, and considerable time has been devoted during the past year to the consideration of State and military aid cases. And chapter 179 of the Acts of the year 1897 intrusts the

Auditor with the duty, in connection with the Secretary of the Commonwealth and the Adjutant-General, of acting upon claims for unpaid bounties. A very large number of claims has been investigated during the past year by the commission, involving a great deal of labor and research, which has added very materially to the duties of the Auditor.
STATEMENT No. VII. LEGISLATURE-REGULAR SESSION.
DETAILS No 101.
SENATE PAY ROLL,
[A te 1892, chap. 59; 1900, chnp.1.)


# DETAILS No, 102, <br> HoosE of Representatives pay ROLL, 



House PAY ROLL-Continued.


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House Pay Roll-Continued.


House Pay Roll - Continued.


House Pay Roll-Concluded.


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Statement Vil. Hevenue Expenses. Details 106.
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| Newspapers， | 3853 28400 |  |
| Night work， | 1,28400 700 |  |
| Yea and nay lists，． |  | 7，307 91 |
| Total number of copies of Senate Docu－ ments，223，200． |  |  |

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Statement VII. Revenne expensen. Details 108.

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| Amounts brought forward, | . | . | . | $\$ 738$ | 69 | $\$ 314,800$ |
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Travelling expenses， Stenographers＇services， Hotel bills，： Carriage hive， Special committee on gyp．．$\$ 14273$
Advertising $\%$ Stenographers＇services，• House committee on rules，
Henry C．Merwin，services， Amounts brought forward，

Statement VII．Revenue Expenses．


Carriage hire，：
00 6เ8－‘6
 $\begin{aligned} & \text { March } 10,- \\ & \text { Flowers，} \\ & \text { Travelling expenses，}\end{aligned} \quad . \quad . \quad . \quad \begin{array}{r}\$ 1500 \\ 800\end{array}$




 Oliver H．Durrell，February ${ }^{\text {a }}$ ，－．．


Travelling expenses，
Stenographer＇s services， Hotel bills，：$\quad$. ropolitan Water Board， Special committee on investigation of Met－ luged violation of labor and liquor lave，



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AUDITOR＇S REPORT．


Legislative department， Land registration assurance fund，


 $\cdot \Omega$ Interest on temporary loans， Interest on State House loan，1901，
Interest on State tax，．．， Interest on State House construction loan， Interest on Savings bank tax，
Interest on State highway loan， Interest on metropolitan water loan，．
Interest on savings bank tax，
 Interest on metropolitan parks loan，series two，
Interest on metropolitan sewerage loan， Interest on Medfield Insane Asylum loan，
Interest on metropolitan parks loan，．
Interest on metropolitan parks loan，series Interest on Massachnsetts war loan，．$\quad$.
Interest on Medfield Insane Asylum loan，． Interest on Massachusetts Hospital for Epileptics loan， Interest on Massachusetts Hospital for Consumptives loan， Interest on Fitchburg Rainroant loan，
Interest on harbor improvement
Interest on liquor licenses，．．．．
Interest on loans，．．．．．．
 Interest on collateral legacy tax，
Interest on corporation tax，． Interest on collateral legacy tax，．．．

##  726

Manufactures，statistics or，
Map of Massachusetts，．
 Mantenance of Charles River deposit，．．．．．．．．${ }^{\circ}$
 －N Income，
Valuation，
Lynn armory， ．．$\quad$＇sasuodxя ．
 London Assurance Corporation trust deposit， Liquor inspector，
Liquor licenses， Life insurance crships，．．．．．
Limited partnerlor，．．．．．．
Liquor inspector， Lieutenant－Governor and Council，
Life insurance companies＇tax，
Limited partnerships，．． Licenses at summer resorts，
Lieutenant－Governor and Council， Liabilities and resource of ．．．．
 －．＇S．ouotpuas ofuras
 House stationery，．．．果高 Expenses of committees，
House pay－roll，．． Doorkecpers，messengers and pages，
Expenses of committees，． Clerks，Sen：te and House，
Contingent expenscs， Chaplains，Senate and Honse， Legislature： Allowances，．

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    . 6,868; an increase of
    Wfres of pensioned soldiers and snilors, . 7Si ; an increase of . 82
    Widows of soltlier and sailors, . . 5,940; an incrrasc of . 229

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