

PUBLIC DOCUMENT

. . . . No. 6.

REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1901.



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Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 30, 1902.

To the Honorable Senate and House of Representatives.

I have the honor to present the fifty-third annual report of this department, it being for the year ending Dec. 31, 1901.

Yours very respectfully,

HENRY E. TURNER, *Auditor.*

ARRANGEMENT OF THE REPORT.

The report is in two parts. Part I. exhibits, summarily and in detail, the revenue transactions of the year, tabulated and arranged in exact conformity to the requirements of chapter 6 of the Revised Laws.

Part II. shows, in like manner, the transactions on account of the several sinking funds; also of the trust and other funds, and contains full information upon all matters of public interest relating to the funded debt.

PART I.

REVENUE RECEIPTS AND PAYMENTS.

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

Cash in the treasury Jan. 1, 1901,	\$572,527 33
Cash received during the year, .	22,086,527 10
Total, .	\$22,659,054 43
Payments during the year,	20,859,849 09
Cash in the treasury Jan. 1, 1902,	\$1,799,205 34

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.

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

STATEMENT No. V. shows the revenue and the expenses, paid and unpaid, in 1900 and 1901.

STATEMENT No. VI. shows the expenses properly belonging to the years 1900 and 1901 with the appropriations for 1901.

STATEMENT No. VII. shows the expenses of 1901 in detail.

ESTIMATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1901, the amount actually received and the sources from which it was derived, are given:—

SOURCES OF REVENUE.	Estimated Revenue. 1901.	Actual Revenue. 1901.
Corporation taxes, net,	\$950,000 00	\$1,333,971 15
Corporation taxes due and unpaid,	234,909 67	
Bank stock taxes, net,	375,000 00	
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,425,000 00	1,531,307 23
Collateral legacy tax,	350,000 00	506,093 10
Insurance taxes and licenses,	350,000 00	425,033 35
Excise tax on life insurance companies,	200,000 00	234,521 86
Foreign railroad companies' tax,	26,000 00	26,749 00
Coal and mining companies' tax,	12,000 00	21,065 26
Hawkers' and peddlers' licenses,	18,000 00	19,091 50
Secretary's fees and commissions,	30,000 00	40,679 50
Fees from courts of insolvency,	12,000 00	13,813 89
Income from Massachusetts Reformatory,	6,500 00	5,552 79
Income from State Prison,	6,000 00	5,429 28
Income from Almshouse, Women's Prison and Reform Schools,	5,000 00	6,108 61
Liquor licenses,	775,000 00	811,683 23
Interest on corporation tax,	—	1,675 43
Interest on collateral legacy tax,	—	8,043 87
Interest on deposits,	130,000 00	121,631 24
Interest on Medfield Insane Asylum loan,	—	811 80
Interest on Massachusetts Hospital for Epileptics loan,	—	462 77
Interest on abolition grade crossings loan,	—	65,016 45
Interest on Massachusetts Hospital for Consumptives loan,	—	1,742 21
Interest on prisons and hospitals loan,	—	3,464 71
Interest on State House loan,	—	1,037 50
Interest on State highway loan,	—	845 83
Foreign corporation fees,	—	8,100 00
Fees from inspection of boilers,	—	12,059 00
Cities and towns for support of paupers,	90,000 00	117,606 80
Miscellaneous,	40,000 00	29,515 76
Gas and Electric Light Commissioners' tax,	17,500 00	15,875 16
Gas inspection tax,	10,500 00	12,786 04
Railroad Commissioners' tax,	36,700 00	38,124 76
Interest on armory loan,	43,800 00	44,043 05
Interest on Fitchburg Railroad securities loan,	175,000 00	175,000 00

SOURCES OF REVENUE.	Estimated Revenue. 1901.	Actual Revenue. 1901.
Interest on metropolitan parks loans,	\$559,775 00	\$554,909 25
Interest on metropolitan sewerage loans,	251,127 36	389,341 79
Interest on metropolitan water loan,	715,000 00	865,045 35
State Prison industries,	270,000 00	279,140 88
Massachusetts Reformatory industries,	260,000 00	219,348 51
Reformatory Prison for Women industries,	55,000 00	48,531 48
State Farm industries,	10,000 00	4,905 35
Boston Elevated Railway Company's tax,	—	94,438 69
Operating north metropolitan system of sewerage,	96,500 00	76,710 42
Operating the south metropolitan system of sewerage,	78,060 00	76,070 00
Care and maintenance of reservations,	222,500 00	230,950 00
Care and maintenance of parkways,	51,000 00	52,725 00
Totals,	\$7,887,872 03	\$8,930,385 89
Cash on hand Jan. 1, 1901,	—	572,527 33
Direct tax paid Dec. 31, 1901,	—	1,750,000 00
Total,	—	\$11,252,913 22

COMPARATIVE RESULTS.

The following is a summary of the expenses, paid and unpaid, belonging to the years 1900 and 1901, so far as known to this department:—

	1900.	1901.
Ordinary expenses,	\$4,060,922 94	\$4,233,403 52
Exceptional expenses,	17,141,800 33	13,101,320 30
Totals,	\$21,202,723 27	\$17,424,720 91
Deduct taxes of corporations, national banks, etc., distributed to cities and towns, etc., under the law,	\$4,041,300 71	\$4,099,755 17
Deduct also—sterling interest, temporary loans, etc.,	6,925,188 30	3,300,000 00
Actual expenses,	\$11,500,495 01	7,999,755 17
	\$9,630,228 26	\$9,424,974 74

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

Statement V. may be consulted for further information on the subject.

GENERAL STATEMENT OF EXPENSES.

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

Interest,	\$2,402,151 32	Ballot boxes,	\$968 84
Legislative department,	417,635 71	Construction of roads,	25,469 30
Executive and other departments,	164,790 40	Consolidation of Statutes,	23,028 21
State House,	103,607 56	Disposal of sewage, School for Feeble-minded,	820 89
Sundry commissions,	501,317 16	Paris exposition,	2,433 67
Printing,	131,264 77	Portraits of governors, etc.,	1,000 00
Educational, including State Library,	661,188 41	Pan-American exposition,	11,398 57
Judiciary,	388,388 91	Province laws,	6,405 38
Public buildings,	260,274 53	Bar examiners,	1,839 00
Agriculture, including scholarships, etc.,	87,152 45	Wachusett reservation,	17,967 54
State and military aid, including expenses,	841,996 01	Reporters' staircases,	908 83
Charitable,	1,169,447 80	Battle flags,	3,000 00
Reformatory and correctional,	1,414,702 06	Cape Cod ship canal,	1,700 00
Military,	334,115 13	Andersonville monument,	7,291 78
Board of Health,	71,073 68	Statue of Governor Banks,	300 00
Massachusetts State Firemen's Association,	10,000 00	Metropolitan district maintenance,	346,054 29
Annual insurance companies' tax,	4,000 00	Miscellaneous,	1,381 57
			\$9,424,974 74

The interest, as shown above, was paid as follows:—

Interest on Actual State Debt.

Abolition of grade crossings loan,	\$272,907 09	State House loan, 1901,	\$77,050 00
Fitchburg Railroad securities loan,	176,855 00	State House construction loan,	118,565 00
Harbor improvement loan,	17,500 00	State highway loan,	109,750 00
Massachusetts Hospital for Consumptives loan,	7,415 00	Prisons and hospitals loan,	5,884 00
Massachusetts Hospital for Epileptics loan,	8,708 50	Massachusetts war loan,	30,955 83
Medfield Insane Asylum loan,	36,750 00	Metropolitan parks loan, series two,	50,875 00
			\$919,275 42

Interest on Contingent Debt.

Armory loan,	\$43,800 00	Metropolitan sewerage loan,	\$28,075 00
Metropolitan parks loan,	232,632 50	Neposset valley,	755,175 00
Metropolitan parks loan, series two,	50,875 00		
Metropolitan sewerage loan,	223,652 36		\$1,334,209 86

Miscellaneous Interest.

Paid sundry funds,	\$95,857 45
Temporary loan,	53,008 59

Recapitulation.

Interest on actual State debt,	\$919,275 42
Interest on contingent debt,	1,334,209 86
Miscellaneous interest,	148,666 04
	\$2,402,151 32

RECEIPTS AND EXPENDITURES FOR GENERAL PURPOSES.

The following tables have been prepared to furnish information frequently sought from this department.

Table 1 shows the revenue and receipts applicable to general purposes.

Table 2 shows the actual expenditures.

All revenue and receipts derived from assessments upon the several metropolitan districts, namely, water, sewerage and parks, and for armories and other special purposes, and all payments therefrom, have been eliminated. For purposes of comparison the figures for the past five years are given.

REVENUE AND RECEIPTS APPLICABLE TO GENERAL PURPOSES.

TABLE 1.

	1897.	1898.	1899.	1900.	1901.
Corporation taxes, net,	\$1,026,408 65	\$1,003,672 94	\$949,130 57	\$1,020,718 30	\$1,333,971 15
Bank stock taxes, net,	400,805 89	411,696 51	381,071 62	402,296 48	399,327 04
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,249,531 93	1,332,884 84	1,388,649 25	1,470,281 27	1,531,307 23
Collateral legacy tax, including interest,	508,352 27	572,197 07	484,913 27	407,289 92	514,136 97
Insurance taxes and licenses,	406,740 15	353,625 93	366,702 45	404,865 11	425,033 35
Excise tax on life insurance companies,	180,768 66	193,022 97	203,511 18	219,395 72	234,521 86
Foreign railroad companies' tax,	26,749 00	26,749 00	26,749 00	26,749 00	26,749 00
Coal and mining companies' tax,	6,614 31	7,819 32	13,296 27	21,450 96	21,065 26
Secretary's fees and commissions,	59,518 69	53,329 12	59,666 87	59,128 79	59,771 00
Fees from courts of insolvency,	37,057 25	33,934 53	14,363 20	15,119 93	13,813 89
Income from sundry prisons,	22,114 64	20,989 80	19,126 33	18,678 41	17,090 68
Liquor licenses,	780,977 52	770,524 66	733,467 33	805,191 17	811,688 23
Support of paupers from cities and towns,	105,392 78	89,356 89	107,655 59	120,812 54	117,606 80
Interest on deposits,	221,442 36	157,595 73	174,549 33	127,109 62	121,631 24
Accrued interest on sundry loans,	46,294 92	75,844 38	71,156 74	63,321 29	72,569 47
Miscellaneous,	45,797 04	65,528 24	46,697 45	42,864 26	51,350 19
Total revenue,	\$5,124,566 06	\$5,168,771 43	\$5,040,696 45	\$5,225,272 77	\$5,751,628 36
State tax,	1,755,110 00	1,500,000 00	1,500,000 00	1,500,000 00	1,750,000 00
Cash on hand January 1,	1,389,369 92	1,810,305 52	2,141,827 20	1,753,793 29	562,527 33
Totals,	\$8,269,045 98	\$8,479,076 95	\$8,682,523 65	\$8,479,066 06	\$8,064,155 69

EXPENDITURES FOR GENERAL PURPOSES.

TABLE 2.

	1897.	1898.	1899.	1900.	1901.
Legislative department,	\$354,673 31	\$337,835 27	\$329,230 69	\$349,536 92	\$380,100 81
Executive and other departments,	158,181 16	162,316 46	177,598 56	160,924 27	163,364 70
Commissions and boards,	447,353 05	421,361 47	484,679 24	530,278 57	463,401 21
Judiciary,	324,151 21	334,525 77	355,931 30	366,466 61	388,388 91
Educational, including State Library,	349,116 38	435,235 32	465,488 93	522,484 86	536,088 36
Charitable,	869,107 26	1,014,451 05	1,035,653 60	1,152,737 54	1,183,647 80
State and military aid and other war expenses,	708,970 00	756,863 58	864,525 42	884,408 35	813,485 92
Agricultural, including Cattle Commissioners and ex- penses of the Gypsy Moth Commission,	497,963 47	308,742 30	330,847 36	162,002 06	136,924 83
Reformatory and correctional,	1,061,588 51	1,332,066 14	1,390,099 77	1,376,656 60	1,414,702 06
Military,	277,571 90	268,252 07	304,054 20	327,916 84	334,115 13
State House,	92,325 97	96,615 51	99,847 83	107,901 82	103,607 56
Printing other than legislative,	153,796 35	151,569 01	139,579 91	149,428 98	131,264 77
Public buildings,	596,700 32	502,574 68	416,511 82	363,001 95	269,274 53
Sinking funds, etc.,	190,131 00	216,708 25	322,289 68	279,732 56	100,000 00
Interest on actual State debt,	862,566 88	872,135 64	993,822 36	911,631 99	840,211 46
Miscellaneous,	117,563 41	149,536 64	83,540 16	169,294 54	136,713 20
Totals,	\$7,062,260 18	\$7,360,789 66	\$7,793,700 78	\$7,764,464 46	\$7,395,291 25

STATE INSTITUTIONS.

The legislation enacted by the General Court of 1901, which is embodied in the Revised Laws, chapter 87, sections 127 and 128, quoted below, will largely increase the labors of this department:—

SECTION 127. An annual appropriation shall be made for the support of each of the state insane hospitals and insane asylums, the Massachusetts hospital for dipsomaniacs and inebriates, the Massachusetts hospital for epileptics, the Massachusetts state sanatorium, and the Massachusetts school for the feeble-minded. The amount of the appropriation shall be determined by estimating, at the rate of board fixed by law, the cost of the average daily number of state patients for the preceding year, increased by a number equal to the average annual increase in the number of such patients for the preceding five years, in each of said institutions; and a statement showing said average number and said annual increase in number shall be annually submitted to the auditor by the trustees of each of said institutions on or before the fifteenth day of December. The salaries and wages of all officers and employees and all bills for supplies and other expenses of said institutions shall be paid from the treasury of the commonwealth, upon detailed schedules sworn to by the superintendent and approved by the trustees. Full copies of the pay rolls and bills shall be kept at each institution, but the originals shall be deposited with the auditor as vouchers.

SECTION 128. All money which is received from cities and towns or from persons for the support of inmates in said hospitals, asylums or other institutions, and money which is received for articles sold therein, shall be paid into the treasury of the commonwealth as often as once in each month; and so much of said receipts as may be needed to pay the expenses of said institutions may be used for that purpose, and any excess of receipts above expenditures remaining in the treasury of the commonwealth may be used for the expenses of the succeeding year; but payments of said expenses shall be allowed by the auditor only upon schedules duly certified and approved, as required by the preceding section, and the receipts from any one of said institutions shall be applied to paying the bills at such institution only.

These provisions of law place under the direct control of the Auditor eleven institutions not heretofore supervised; namely, the insane asylums at Northampton, Taunton, Westborough, Medfield, Danvers and Worcester (2), and the Hospital for Dipsomaniacs and Inebriates at Foxborough, the Hospital for Epileptics at Monson, the State Sanatorium at Rutland and the School for the Feeble-minded at Waltham.

In order that this work might be undertaken intelligently, the Auditor has personally visited each of these institutions; has examined into the methods of book-keeping employed, suggesting such changes as were deemed necessary; has prepared blanks and forms for their use; and he believes that satisfactory arrangements have been made which will result in a uniform system of accounting under the new order of procedure. He is pleased to bear testimony to the satisfactory condition of the accounts at all the institutions named, and also as to those heretofore under the charge of this department, which he has also personally visited

and examined, — namely, the State Hospital at Tewksbury, the State Farm at Bridgewater, the Reformatory at Concord, the Reformatory for Women at Sherborn, the Industrial School for Girls at Lancaster and the Lyman School for Boys at Westborough. At all these institutions he was very courteously received, and the managers appeared to be ready and willing to accept any suggestions and conform to any requirements he saw fit to make.

While this recent legislation must necessarily add materially to the duties of this department, the Auditor hopes, with a slight increase in the appropriation for extra clerical service, by systematic handling of his present force of clerks, to avoid increasing their number.

STATE AND MILITARY AID AND BURIAL EXPENSES OF INDIGENT SOLDIERS, SAILORS AND MARINES OF THE CIVIL WAR AND THE WAR WITH SPAIN.

State Aid Commissioner Charles W. Hastings, as secretary of the Board, furnishes the following report, showing the disbursements of State and military aid on account of the civil war and the war between the United States and Spain, also the expenses for burial of indigent soldiers and sailors, their wives and widows, for the year 1900, reimbursements for the same being made to cities and towns on or before the tenth day of December, 1901.

Disbursements of State and military aid, chapter 374 and chapter 372, Acts of 1899, and for the burial of indigent soldiers, their widows and dependent mothers, were made as follows:—

State aid to soldiers and dependents, civil war,	\$668,809	10
State aid to soldiers and dependents, war with Spain,	3,997	00
Military aid to soldiers, sailors and marines, civil war,	47,335	18
Military aid to soldiers, sailors and marines, war with Spain,	5,088	30
Burial expenses of indigent soldiers and their dependents,	24,132	35
Total for 1900,	\$749,361	93

These figures show a decrease of disbursements in 1900 over 1899 of \$6,609, due almost wholly to the dropping from the list many of the cases after the declaration of peace between the United States and Spain, proclaimed April 11, 1899.

Recipients of State aid on account of the civil war are classified as follows:—

Pensioned soldiers and sailors,	6,848; a decrease of	20
Wives of same,	800; an increase of	13
Widows of same,	6,141; an increase of	201
Widowed mothers,	316; a decrease of	54
Dependent fathers,	14; an increase of	3
Army nurses,	8; an increase of	1
Total recipients,	14,127	

Showing net increase of cases during 1900 of	144
Average cost to State per person aided,	\$47 34

There is a gradual reduction in the number of pensioned soldiers and dependent mothers, while the number of widows increases, and will continue to do so for several years.

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

Pensioned soldiers,	13
Widows,	35
Widowed mothers,	19
Dependent fathers,	5
Children under fourteen,	37
Total,	109

Military aid was extended to 943 soldiers and sailors of the civil war and 93 of the war with Spain, at an expense to the State of \$52,423.48, — a decrease from 1899 of \$7,183.10, attributable to the improved physical condition of most of the Spanish war soldiers, who, after a few months of medical care and assistance from the State, became self-supporting, and were dropped from the pay roll.

The medical examinations of applicants for military aid by Surg.-Gen. Robert A. Blood have been of much assistance to the commissioners in determining the nature and extent of the disability, and the amount of aid required to relieve necessities.

The work of the office has steadily increased, as the duties of the commissioners have been enlarged by new legislation from time to time.

An addition to the force of agents was made in November, 1900, by the appointment of Henry Shaw, M.D., for the special purpose of determining the facts of settlements, in which capacity he served the city of Boston as an expert for many years. Intricate and perplexing questions often arise in regard to settlements of soldiers and sailors of both the civil and Spanish-American wars; and, as the payments of considerable sums of money were involved, it was thought advisable to secure the services of a trained official in that line. Dr. Shaw was employed, subject to call, at \$4 per diem and travelling expenses, and his work has been highly satisfactory in saving expense to the State.

Burial Expenses of Indigent Soldiers and Sailors and their Wives and Widows.

The expense to the State for the burial of 693 soldiers and their wives, widows and mothers was \$24,132.35, — an increase of 63 cases over 1899, and \$2,182.93 in expense; average expense per burial, \$34.82.

Total Payments of State Aid.

The total payments by the Commonwealth for State and military aid and burial of indigent soldiers and sailors, including appropriations made by the General Court toward maintenance of the Soldiers' Home in Massachusetts from 1861 to the close of 1900,			\$26,756,546 74
State and military aid and burial of soldiers and sailors on account of 1900,			749,361 93
Special laws,	\$1,408 00		
Soldiers' Home,	35,000 00		
			36,408 00
Total to Jan. 1, 1902,			\$27,542,316 67

BOUNTIES.

Total payments of bounties on account of soldiers in the civil war to Jan. 1, 1901,			\$17,869,578 49
Heirs of William Cusick, Company B, First Heavy Artillery (omitted last year),			106 67
Resolves 1901:—			
Chapter 18,	\$108 00		
Chapter 27,	100 00		
Chapter 45,	125 00		
Chapter 56,	125 00		
Chapter 57,	250 00		
Chapter 60,	125 00		
Chapter 103,	125 00		
			958 00
Total payments to Jan. 1, 1902,			\$17,870,643 16

ESTIMATES FOR 1902.

The estimates of the expenses for the current year are largely based upon the reports submitted to the Auditor, under the provisions of chapter 6 of the Revised Laws, by the officers and boards having charge of the several branches of the public service.

ESTIMATED EXPENSES.

DEPARTMENTS, ETC.

Executive department,	\$63,400 00
Legislative department,	356,400 00
Secretary's department,	73,100 00
Treasurer's department,	36,800 00
Auditor's department,	20,600 00
Attorney-General's department,	45,000 00
Tax Commissioner's department,	33,900 00
Commissioners of Savings Banks,	18,300 00
Insurance Commissioner's department,	44,225 00
Harbor and Land Commissioners,	35,950 00
Commissioners of Inland Fisheries and Game,	25,715 00
Railroad Commissioners,	42,400 00
Bureau of Statistics of Labor,	29,800 00
Civil Service Commissioners,	24,500 00

Gas and Electric Light Commissioners,	\$19,100 00
Cattle Commissioners,	75,000 00
Controller of County Accounts,	8,200 00
Commissioner of Public Records,	5,400 00
Board of Conciliation and Arbitration,	11,600 00
Inspector of Gas Meters,	10,500 00
Assayer and Inspector of Liquors,	1,200 00
State Board of Health,	68,500 00
Commissioners of Nautical Training School,	55,000 00
Deputy Sealer of Weights, Measures, etc.,	2,300 00
Ballot Law Commission,	2,000 00
State Fire Marshal,	35,400 00
Board of Registration in Pharmacy,	6,500 00
Metropolitan Park Commission,	217,568 00
Massachusetts Highway Commission,	33,750 00
Commissioners on Province Laws,	21,200 00
Board of Bar Examiners,	1,500 00
	\$1,424,808 00

EDUCATIONAL.

Support of normal schools,	\$150,000 00
Massachusetts school fund,	100,000 00
Aid to small towns to provide school superintendents,	82,500 00
Education of deaf pupils,	70,000 00
Perkins Institution and Massachusetts School for the Blind,	30,000 00
Normal Art School,	26,306 00
Tuition of children in small towns,	14,000 00
Board of Education agents,	12,750 00
Massachusetts Institute Technology,	29,000 00
Worcester Polytechnic Institute,	6,000 00
Premium on purchases for the Massachusetts school fund,	35,000 00
Aid to free public libraries,	5,500 00
Aid to pupils in normal schools,	4,000 00
Miscellaneous,	8,050 00
	573,106 00

PRINTING, ETC.

Public documents,	\$76,000 00
Assessors' books and blanks,	1,500 00
Paper,	32,000 00
Publishing laws,	500 00
	110,000 00

JUDICIARY.

Supreme and other courts,	\$375,291 67
Court of Land Registration,	27,000 00
	402,291 67

STATE HOUSE, ETC.

Care of building and grounds,	\$114,900 00
State Library,	16,600 00
	131,500 00

AGRICULTURAL.

Secretary's department,	\$11,300 00
Members' travel,	1,700 00
Agricultural bounties,	19,800 00
State Dairy Bureau,	8,700 00
Veterinary laboratory,	1,000 00

Agricultural Experiment Station,	\$10,000 00
Massachusetts Agricultural College scholarships,	10,000 00
Massachusetts Agricultural College,	18,000 00
Compensation of inspectors of animals,	7,000 00
Commercial feed stuffs,	1,200 00
Massachusetts Agricultural College, trustees' travel,	800 00
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\$89,500 00

CHARITABLE.

State Board of Insanity.

Salaries,	\$16,200 00
Expenses,	5,000 00
Transportation of paupers,	8,500 00
Support of insane, boarded out,	10,000 00
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39,700 00

State Board of Charity.

Department of adult poor,	\$38,000 00
Department of minor wards,	41,000 00
Expenses of the Board,	7,300 00
Auxiliary visitors,	1,600 00
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87,900 00

Miscellaneous Charitable.

Reimbursement to towns for support of insane persons,	\$15,000 00
Transportation of State paupers,	10,000 00
Temporary aid to State paupers,	35,000 00
Support of State paupers,	65,000 00
Support of State paupers, "Hospital Cottages,"	6,000 00
Burial of State paupers,	8,500 00
Support of pauper infants,	48,000 00
Indigent and neglected children,	170,000 00
Danvers Insane Hospital,	43,213 39
State Hospital,	197,750 00
Massachusetts State Sanatorium,	75,000 00
Massachusetts Charitable Eye and Ear Infirmary,	25,000 00
Massachusetts Hospital for Epileptics,	48,687 22
Massachusetts State Firemen's Association,	10,000 00
Medfield Insane Asylum,	62,515 20
Massachusetts School for Feeble-minded,	58,305 00
Northampton Insane Hospital,	17,623 00
State Colony for Insane, reappropriation,	50,000 00
Taunton Insane Hospital,	42,419 00
Westborough Insane Hospital,	36,154 17
Worcester Insane Asylum,	26,597 42
Worcester Insane Hospital,	57,460 00
Expenses of contagious diseases,	25,000 00
Education of indigent children in the public schools,	18,000 00
Medical examiners' fees,	500 00
Annuities,	5,508 00
Pensions,	520 00
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1,157,752 40

REFORMATORY AND CORRECTIONAL.

State Prison,	\$162,200 00
Massachusetts Reformatory,	216,600 00
Reformatory Prison for Women,	57,600 00
State Farm,	168,000 00
Lyman School for Boys,	88,610 00
State Industrial School for Girls,	43,100 00
Aiding convicts discharged from State Prison,	3,000 00
Agent for aiding discharged female convicts,	4,000 00
Aiding prisoners discharged from Massachusetts Reformatory,	5,000 00
Prison Commissioners,	16,000 00
Prison Commissioners' agents,	5,200 00
District Police,	101,900 00
Expenses steamer "Lexington,"	9,000 00
Trustees State Industrial and Lyman Schools,	1,000 00
Massachusetts Hospital for Dipsomaniacs and Inebriates,	46,829 00
Miscellaneous,	1,000 00
	<hr/>

\$929,039 00

WAR EXPENSES.

State and military aid,	\$771,500 00
Commissioners of State Aid,	12,000 00
Commissioners on War Records,	10,000 00
State Pension Agent,	7,000 00
Postage, printing, etc., on account of State aid,	800 00
Massachusetts Soldiers' Home,	35,000 00
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836,300 00

MILITARY.

Adjutant-General's bureau,	\$23,200 00
Quartermaster-General's bureau,	5,000 00
Militia bounty,	150,000 00
Militia transportation,	19,000 00
Quartermaster's supplies,	10,000 00
Armory rents,	37,000 00
Militia camp ground,	1,000 00
Military accounts,	4,000 00
Instruction in riding,	4,000 00
Repairs to clothing,	9,000 00
Care of armories,	25,000 00
Care of U. S. S. "Inca,"	1,200 00
Janitors of armories,	7,000 00
Rifle practice,	18,000 00
Surgeon-General's bureau, etc.,	6,200 00
Preservation of war records,	1,500 00
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321,100 00

INTEREST, ETC.

Interest,	\$2,613,778 86
Unpaid interest,	7,807 50
Unpaid warrants,	1,215 13
Unexpended appropriations, about	781,923 00
Deficiencies, about	31,000 00
	<hr/>

3,435,724 49

MISCELLANEOUS.

Escheated estates,	\$2,000 00	
Annuities M. Johonnot,	200 00	
Construction of roads in Mashpee,	300 00	
Construction of roads in Truro,	500 00	
Unclaimed dividends of insurance companies and savings banks,	1,500 00	
Operating north metropolitan system of sewerage,	110,800 00	
Operating south metropolitan system of sewerage,	100,166 00	
Prison and hospital loan sinking fund,	5,831 30	
State highway loan sinking fund,	105,640 82	
State House loans sinking fund,	90,307 36	
Commonwealth's portion of expense of sewerage at Waltham,	820 89	
Examination of sewer outlets,	2,500 00	
Miscellaneous,	25,000 00	
		\$445,566 37
		\$9,984,287 93

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,	\$975,000 00
Corporation tax due and unpaid, about	443,489 65
Bank stock taxes, net,	375,000 00
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,450,000 00
Collateral legacy tax,	300,000 00
Insurance taxes and licenses,	400,000 00
Excise tax on life insurance companies,	220,000 00
Gas and Electric Light Commissioners' tax,	19,100 00
Gas inspection tax,	10,500 00
Railroad Commissioners' tax,	42,400 00
Foreign railroad companies' tax,	26,000 00
Coal and mining companies' tax,	15,000 00
Hawkers' and peddlers' licenses,	18,000 00
Secretary's fees and commissions,	30,000 00
Fees from courts of insolvency,	12,000 00
Income from Massachusetts Reformatory,	5,000 00
Income from State Prison,	5,000 00
Income from Almshouse, Women's Prison and Reform Schools,	5,000 00
Operating north metropolitan system of sewerage,	103,400 00
Operating the south metropolitan system of sewerage,	93,666 00
Liquor licenses,	750,000 00
Interest on armory loan,	43,800 00
Interest on Fitchburg Railroad securities loan,	175,000 00
Interest on metropolitan parks loan,	306,025 00
Interest on metropolitan sewerage loan,	322,327 36
Interest on metropolitan water loan,	1,030,500 00

Interest on deposits,	\$100,000 00
Miscellaneous,	40,000 00
	\$7,316,208 01
Cash on hand Jan. 1, 1902,	1,799,205 34
	\$9,115,413 35
Total,	\$9,984,287 93
Estimated expenses,	9,115,413 35
Estimated revenue,	\$868,874 58
Total to be provided by taxation,	

RECOMMENDATIONS.

Section 5 of chapter 58 of the Revised Laws, relating to the inspection of gas and gas meters, provides for the expenditure annually of not more than \$2,500 for the compensation of deputies, whom the law authorizes the inspector to employ for examining, comparing and testing gas meters. It provides that the compensation of these deputies shall be paid from fees, and that any excess shall be paid into the treasury of the Commonwealth. I would respectfully suggest to the Legislature the propriety of amending that section so as to provide for an annual appropriation of \$2,500 to meet these expenditures, and for the payment into the treasury of the Commonwealth of all the fees.

The expenses of the Board of Registration in Dentistry and the Board of Registration in Medicine, including compensation of the members, are paid from fees received from the examination of applicants to enter the respective professions, at the rate of \$5 per day in the case of the Board of Registration in Dentistry, and \$10 per day in the case of the Board of Registration in Medicine. Also, the Board of Registration in Pharmacy is paid in the same manner, partly from fees and partly from appropriations. The payment of this per diem compensation has always been open to criticism, and I would suggest the propriety of a fixed compensation for these several boards.

Referring to what has been stated under the head of Institutions, page 10, as to the increase of the work of this department, I respectfully recommend legislation authorizing the Auditor to expend \$1,000 for clerical assistance, in addition to the amount now authorized by law.

Among other duties devolving upon the Auditor of Accounts are the following: He is required annually to examine the books, accounts and vouchers of the Treasurer and Receiver-General. He is, by virtue of his office, a member of the State Aid Commission, of the Commission on War Records, of the Board of Appeal, of the Ballot Box Commission, of the Commission on Voting Machines, and of a commission to fix the price of goods sold by the various institutions in the Commonwealth. He is also, jointly with the Secretary of the Commonwealth, called upon to determine the propriety of the introduction into reports of maps, plans, etc., where the cost does not exceed \$500.

The responsibilities of his department have so largely increased during recent years that it would seem that the duties incident thereto, if properly attended to, should require all his time, and I would respectfully suggest the expediency of legislation relieving him from service upon some of the various commissions referred to.

[Jan.

DETAILS No. 104.
DECENNIAL CENSUS.

Received face value Treasurer's check, under Acts 1900, chapter 117,	\$4 01
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DETAILS No. 105.
EXPENSES ON ACCOUNT OF PROVINCE LANDS IN PROV.
INCETOWN.

Received from Woodward Emery, chairman, rent,	\$68 84
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DETAILS No. 106.
COMMISSIONERS ON THE EXTERMINATION OF THE GYPSY
MOTH.

Received from J. W. Stockwell, secretary, sales of prop- erty,	\$876 77
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DETAILS No. 107.
IMPROVEMENT OF SUDBURY MEADOWS.

[Acts 1894, chap. 426.]

Received from Bedford,	\$117 02	
from Billerica,	82 84	
from Carlisle,	81 29	
from Concord,	388 56	
from Lincoln,	28 48	
from Sudbury,	347 92	
from Wayland,	516 44	
		\$1,562 55

DETAILS No. 108.
CARE AND CUSTODY OF TRUST DEPOSITS.

[Acts 1891, chap. 233.]

Received from sundry companies,	\$2,223 94
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1902.]

DETAILS No. 109.
LOWELL NORMAL SCHOOL BUILDINGS.

Received from H. M. Knowlton, Attorney-General, insur- ance on buildings burned in Lowell May 16, 1901,	\$32 84
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DETAILS No. 110.
HOUSE PRINTING AND BINDING.

Received face value Treasurer's check, under Acts 1900, chapter 117,	\$2 64
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DETAILS No. 111.
LEGISLATIVE BULLETIN.

Received from Charles G. Davis, Sergeant-at-Arms, sale of bulletins,	\$356 00
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DETAILS No. 112.
NEW FURNITURE AND FIXTURES.

Received from Charles G. Davis, Sergeant-at-Arms,	\$324 93
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DETAILS No. 113.
FORFEITURE OF CONTRACT.

Received from W. J. Marcle, treasurer, check from Welch Brothers, Clinton,	\$100 00
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STATEMENT VI.—EXPENSES BELONGING TO 1900 AND 1901.

	Expenses 1900.	Expenses 1901.	Appropriation 1901.
Fitchburg Railroad securities loan, . . .	\$173,110 00	\$176,865 00	
Harbor improvement loan, . . .	17,500 00	17,500 00	
Massachusetts Hospital for Consumptives loan, . . .	5,175 00	7,415 00	
Massachusetts Hospital for Epileptics loan, . . .	7,731 75	8,708 50	
Massachusetts war loan, . . .	36,090 00	36,955 83	
Medford Insane Asylum loan, . . .	35,875 00	36,760 00	
Metropolitan parks loan, . . .	230,337 50	232,632 50	
Metropolitan parks loan, series two, . . .	92,000 00	101,760 00	
Metropolitan sewerage loan, . . .	219,350 00	223,652 36	
Metropolitan sewerage loan, Neponset system, . . .	27,475 00	28,075 00	
Metropolitan water loan, Prisons and hospitals loan, . . .	636,890 00	755,175 00	
State House construction loan, . . .	118,660 00	118,565 00	
State House loan, 1901, . . .	77,050 00	77,050 00	
State highway loan, . . .	98,500 00	109,750 00	
Temporary loan, . . .	43,183 02	53,008 59	
Interest paid to sundry funds, . . .	99,151 83	95,657 45	
	\$2,384,594 49	\$2,402,151 32	

STATEMENT No. VII.
LEGISLATURE—REGULAR SESSION.
DETAILS No. 124.
SENATE PAY ROLL.
[Acts 1892, chap. 56; 1901, chap. 1.]

DISTRICT.	NAME.	RESIDENCE.	TRAVEL.	COMPENSATION.	TOTALS.
1st Suffolk, . . .	Willard Howland, . . .	Chelsea, . . .	\$10 00	\$750 00	\$760 00
2d " . . .	David B. Shaw, . . .	Boston, . . .	10 00	750 00	760 00
3d " . . .	Jeremiah E. Mahoney, . . .	Boston, . . .	10 00	750 00	760 00
4th " . . .	William T. A. Fitzgerald, . . .	Boston, . . .	10 00	750 00	760 00
5th " . . .	John A. Sullivan, . . .	Boston, . . .	10 00	750 00	760 00
6th " . . .	James B. Clancy, . . .	Boston, . . .	10 00	750 00	760 00
7th " . . .	Franklin L. Codman, . . .	Boston, . . .	10 00	750 00	760 00
8th " . . .	Edward Seaver, . . .	Boston, . . .	10 00	750 00	760 00
9th " . . .	Thomas H. Dowd, . . .	Boston, . . .	10 00	750 00	760 00
1st Essex, . . .	Henry C. Attwill, . . .	Lynn, . . .	30 00	750 00	780 00
2d " . . .	J. Frank Porter, . . .	Danvers, . . .	50 00	750 00	800 00
3d " . . .	Augustus P. Gardner, . . .	Hamilton, . . .	60 00	750 00	810 00
4th " . . .	William A. Butler, . . .	Georgetown, . . .	80 00	750 00	830 00
5th " . . .	Guy W. Currier, . . .	Methuen, . . .	70 00	750 00	820 00
1st Middlesex, . . .	William Nutt, . . .	Natick, . . .	40 00	750 00	790 00
2d " . . .	John E. Parry, . . .	Cambridge, . . .	10 00	750 00	760 00
3d " . . .	Franklin E. Huntress, . . .	Somerville, . . .	10 00	750 00	760 00
4th " . . .	George R. Jones, . . .	Melrose, . . .	20 00	750 00	770 00
5th " . . .	Chester B. Williams, . . .	Wayland, . . .	40 00	750 00	790 00
6th " . . .	Herbert E. Fletcher, . . .	Westford, . . .	70 00	750 00	820 00
7th " . . .	John T. Sparks, . . .	Dracut, . . .	70 00	750 00	820 00
Middlesex and Essex, . . .	Alva S. Wood, . . .	Woburn, . . .	20 00	750 00	770 00

STATEMENT VII.

Revenue Expenses.

DETAILS 124.

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DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
1st Worcester,	David Manning,	Worcester,	\$90 00	\$750 00	\$840 00
2d "	Francis A. Harrington,	Worcester,	90 00	750 00	840 00
3d "	Edward F. Blodgett,	Leominster,	110 00	750 00	860 00
4th "	George L. Clemence,	Southbridge,	140 00	750 00	890 00
5th "	Cornelius R. Day,	Blackstone,	70 00	750 00	820 00
1st Hampden,	John F. Marsh,	Springfield,	200 00	750 00	950 00
2d "	Charles A. Corser,	Holyoke,	220 00	750 00	970 00
Franklin and Hampshire,	Merrick A. Morse,	Belchertown,	190 00	750 00	940 00
Berkshire,	William Tolman,	Pittsfield,	300 00	750 00	1,050 00
Berkshire and Hampshire,	Thomas Post,	Lenox,	320 00	750 00	1,070 00
1st Norfolk,	Eugene H. Sprague,	Quincy,	20 00	750 00	770 00
2d "	Frank A. Fales,	Norwood,	30 00	750 00	780 00
1st Plymouth,	Amos A. Lawrence,	Cohasset,	50 00	750 00	800 00
2d "	Loyed E. Chamberlain,	Brockton,	50 00	750 00	800 00
1st Bristol,	Edward Clarence Holt,	Taunton,	80 00	750 00	830 00
2d "	Andrew H. Morrison,	Fall River,	110 00	750 00	860 00
3d "	Rufus A. Soule,	New Bedford,	110 00	1,500 00	1,610 00
Cape,	Walter O. Luscombe,	Falmouth,	150 00	750 00	900 00
			\$2,990 00	\$30,750 00	\$33,740 00
Senate compensation,					\$30,750 00
Senate travel,					2,990 00
Amount carried forward,					\$33,740 00

AUDITOR'S REPORT.

DETAILS No. 125.

HOUSE OF REPRESENTATIVES PAY ROLL.

[Acts 1902, chap. 52; 1901, chap. 1.]

DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
Am't brought forward,					\$33,740 00
1st Barnstable,	Moses C. Waterhouse,	Bourne,	\$130 00	\$750 00	\$880 00
2d "	Charles W. Swift,	Yarmouth,	160 00	750 00	910 00
3d "	Isaac M. Small,	Truro,	240 00	750 00	990 00
1st Berkshire,	Charles A. Card,	North Adams,	290 00	750 00	1,040 00
2d "	Charles Edwin Childs,	North Adams,	290 00	750 00	1,040 00
3d "	Edward L. Brown,	Dalton,	290 00	750 00	1,040 00
4th "	Henry M. Fern,	Adams,	300 00	750 00	1,050 00
5th "	Frank Bartlett,	Pittsfield,	300 00	750 00	1,050 00
6th "	William Turtle,	Pittsfield,	300 00	750 00	1,050 00
7th "	William H. Sherrill,	Richmond,	320 00	750 00	1,070 00
	John H. Casey,	Lee,	330 00	750 00	1,080 00
	Harvey F. Shufelt,	Great Barrington,	360 00	750 00	1,110 00
1st Bristol,	Harry Draper Hunt,	No. Attleborough,	80 00	750 00	830 00
	Thomas W. Williams,	Attleborough,	70 00	750 00	820 00
Am't carried forward,					\$33,740 00

1902.]

PUBLIC DOCUMENT—No. 6.

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STATEMENT VII.

Revenue Expenses.

DETAILS 125.

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AUDITOR'S REPORT.

[M.]

PUBLIC DOCUMENT — No. 6.

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DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
<i>Am't brought forward,</i>					\$33,740 00
2d Bristol,	George C. Belcher,	Easton,	\$60 00	\$750 00	\$810 00
3d "	James F. Heath,	Taunton,	80 00	750 00	830 00
4th "	Silas D. Reed,	Taunton,	80 00	750 00	830 00
5th "	Clarence A. Briggs,	Taunton,	80 00	750 00	830 00
6th "	Levi M. Snow,	Fairhaven,	120 00	750 00	870 00
7th "	William A. MacCord,	New Bedford,	110 00	750 00	860 00
	John E. O'Neill,	New Bedford,	110 00	750 00	860 00
	William J. Bullock,	New Bedford,	110 00	750 00	860 00
8th "	Frank W. Francis,	New Bedford,	110 00	750 00	860 00
	Robert Howard,	Fall River,	110 00	750 00	860 00
9th "	John Nightingale,	Fall River,	110 00	750 00	860 00
	Thomas Donahue,	Fall River,	110 00	750 00	860 00
10th "	Michael B. Jones,	Fall River,	110 00	750 00	860 00
	Frank M. Chace,	Fall River,	110 00	750 00	860 00
11th "	Thomas E. Gibney,	Fall River,	110 00	750 00	860 00
	Alvin G. Weeks,	Fall River,	110 00	750 00	860 00
1st Dukes,	Benjamin G. Collins,	Edgartown,	200 00	750 00	950 00
1st Essex,	Daniel W. Davis,	Amesbury,	90 00	750 00	840 00
2d "	John Q. A. Pettengill,	Salisbury,	80 00	750 00	830 00
3d "	George A. Hall,	Haverhill,	70 00	750 00	820 00
4th "	Frank W. Amazeen,	Haverhill,	70 00	750 00	820 00
5th "	James P. Carey,	Haverhill,	70 00	750 00	820 00
6th "	Joseph L. Russell,	Medford,	70 00	750 00	820 00
	Arthur N. Frost,	Lawrence,	60 00	750 00	810 00
	Amos C. Chandler,	Lawrence,	60 00	750 00	810 00
7th "	Jeremiah J. Desmond,	Lawrence,	60 00	750 00	810 00
	John T. Maloney,	Lawrence,	60 00	750 00	810 00
8th "	James C. Peor,	North Andover,	60 00	750 00	810 00
9th "	Isaac C. Day,	Boxford,	70 00	750 00	820 00
10th "	Bennett B. Humphrey,	Peabody,	40 00	750 00	790 00
	Charles H. Preston,	Danvers,	50 00	750 00	800 00
11th "	Henry Cushing Bulfinch,	Swampscott,	35 00	750 00	785 00
	James E. Odlin,	Lynn,	30 00	750 00	780 00
12th "	George S. Burgess,	Lynn,	30 00	750 00	780 00
	Albert S. N. Hickford,	Lynn,	30 00	750 00	780 00
13th "	William R. Salter,	Lynn,	30 00	750 00	780 00
	George H. Stackpole,	Lynn,	30 00	750 00	780 00
14th "	Warren P. Babb,	Lynn,	30 00	750 00	780 00
	James Burns,	Lynn,	30 00	750 00	780 00
15th "	Samuel Roads, Jr.,	Marblehead,	40 00	750 00	790 00
16th "	Thomas L. Davis,	Salem,	40 00	750 00	790 00
17th "	David P. Waters,	Salem,	40 00	750 00	790 00
18th "	Michael Kelly,	Salem,	40 00	750 00	790 00
19th "	Ulysses G. Haskell,	Beverly,	46 00	750 00	796 00
	Wellington Pool,	Wenham,	50 00	750 00	800 00
20th "	Harry L. Belden,	Gloucester,	70 00	750 00	820 00
	Alphonso Davis,	Gloucester,	70 00	750 00	820 00
21st "	J. Manuel Marshall,	Rockport,	70 00	750 00	820 00
22d "	John A. Brown,	Ipswich,	60 00	750 00	810 00
	Moody Kimball,	Newburyport,	80 00	750 00	830 00
<i>Am't carried forward,</i>					\$33,740 00

STATEMENT VII.

Revenue Expenses.

DETAILS 125.

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AUDITOR'S REPORT.

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PUBLIC DOCUMENT—No. 6.

195

DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
<i>Am't brought forward.</i>					\$33,740 00
1st Franklin,	Henry A. Smith,	Colrain,	\$250 00	\$750 00	\$1,000 00
2d "	Frank Gerrett,	Greenfield,	210 00	750 00	960 00
3d "	George H. Goddard,	Montague,	220 00	750 00	970 00
4th "	Edwin F. Stowell,	New Salem,	180 00	750 00	930 00
1st Hampden,	Joseph H. Loudon,	Wales,	190 00	750 00	940 00
2d "	Joseph Welch,	Granville,	240 00	750 00	990 00
3d "	Eugene C. Gardner,	Springfield,	200 00	750 00	950 00
3d "	Alexander C. Methven,	Springfield,	200 00	750 00	950 00
4th "	Fordis C. Parker,	Springfield,	200 00	750 00	950 00
4th "	William S. Warriner,	Springfield,	200 00	750 00	950 00
5th "	Fred A. Bearse,	Springfield,	200 00	750 00	950 00
6th "	Bernard F. Mitchell,	Chicopee,	210 00	750 00	960 00
7th "	Edward D. Bunyan,	Holyoke,	220 00	750 00	970 00
8th "	Thomas J. Dillon,	Holyoke,	220 00	750 00	970 00
9th "	John F. Chase,	Holyoke,	220 00	750 00	970 00
9th "	Frank S. Dewey, Jr.,	Westfield,	220 00	750 00	970 00
9th "	Harold P. Moseley,	Westfield,	220 00	750 00	970 00
1st Hampshire,	Francis C. Montague,	Westhampton,	250 00	750 00	1,000 00
2d "	Louis H. Warner,	Northampton,	280 00	750 00	980 00
3d "	Harold S. Packard,	Plainfield,	280 00	750 00	1,030 00
4th "	Fred M. Smith,	South Hadley,	230 00	750 00	980 00
4th "	Arthur M. Edwards,	Ware,	150 00	750 00	900 00
1st Middlesex,	James J. Myers,	Cambridge,	10 00	750 00	760 00
2d "	Jeremiah F. Donovan,	Cambridge,	10 00	750 00	760 00
3d "	James A. Montgomery,	Cambridge,	10 00	750 00	760 00
4th "	George H. Dinan,	Cambridge,	10 00	750 00	760 00
5th "	Eben H. Georgins,	Cambridge,	10 00	750 00	760 00
6th "	William J. Rounds,	Cambridge,	10 00	750 00	760 00
7th "	Albert S. Apsey,	Cambridge,	10 00	750 00	760 00
8th "	Charles F. Wildes,	Somerville,	10 00	750 00	760 00
9th "	John N. Ball,	Somerville,	10 00	750 00	760 00
10th "	John F. Foster,	Somerville,	10 00	750 00	760 00
11th "	Robert Luce,	Somerville,	10 00	750 00	760 00
12th "	William L. Barber,	Somerville,	10 00	750 00	760 00
13th "	J. William Williams,	Medford,	20 00	750 00	770 00
14th "	Edward C. Mead,	Everett,	10 00	750 00	760 00
15th "	H. Huestis Newton,	Everett,	10 00	750 00	760 00
16th "	Aaron C. Dowse,	Malden,	10 00	750 00	760 00
17th "	George H. Fall,	Malden,	10 00	750 00	760 00
18th "	William Schofield,	Malden,	10 00	750 00	760 00
19th "	Samuel W. Twombly,	Winchester,	20 00	750 00	770 00
20th "	J. Howell Crosby,	Arlington,	20 00	750 00	770 00
21st "	Thomas L. Creeley,	Belmont,	20 00	750 00	770 00
22nd "	George F. Leslie,	Waltham,	20 00	750 00	770 00
23rd "	Charles E. Stearns,	Waltham,	20 00	750 00	770 00
24th "	George P. Bullard,	Newton,	20 00	750 00	770 00
25th "	William F. Dana,	Newton,	20 00	750 00	770 00
26th "	John F. Farrar,	Lincoln,	40 00	750 00	790 00
27th "	Horace B. Gale,	Natick,	40 00	750 00	790 00
28th "	Leroy E. Coolidge,	Hopkinton,	60 00	750 00	810 00
<i>Am't carried forward.</i>					\$33,740 00

¹ Speaker.² Elected Feb. 5, 1901; qualified Feb. 20, 1901.

STATEMENT VII.

Revenue Expenses.

DETAILS 125.

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AUDITORS REPORT.

[Jan.]

[1902.]

PUBLIC DOCUMENT — No. 6.

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DISTRICT.	NAME.	RESIDENCE.	TRAVEL.	COMPENSATION.	TOTALS.
<i>Am't brought forward,</i>					\$33,740 00
20th Middlesex,	Charles J. McPherson,	Frammingham,	\$50 00	\$750 00	\$800 00
21st "	William M. Brigham,	Marlborough,	70 00	750 00	820 00
22d "	Harrie C. Hunter,	Marlborough,	70 00	750 00	820 00
23d "	William H. Parker,	Stow,	60 00	750 00	810 00
24th "	Melvin W. Longley,	Shirley,	80 00	750 00	830 00
	Appleton H. Torrey,	Groton,	80 00	750 00	830 00
25th "	Eben T. Adams,	Chelmsford,	68 00	750 00	818 00
	Dexter Butterfield,	Dunstable,	80 00	750 00	830 00
	James H. McKinley,	Lowell,	60 00	750 00	810 00
26th "	Edwards Cheney,	Lowell,	60 00	750 00	810 00
	Edward T. Goward,	Lowell,	60 00	750 00	810 00
	Frank K. Stearns,	Lowell,	60 00	750 00	810 00
27th "	Chester W. Clark,	Wilmington,	30 00	750 00	780 00
	William H. Downs,	Lowell,	60 00	750 00	810 00
28th "	Arthur E. Roberts,	Reading,	30 00	750 00	780 00
	Frank E. Wetherell,	Woburn,	20 00	750 00	770 00
29th "	Charles A. Dean,	Wakefield,	20 00	750 00	770 00
30th "	Walter S. Keene,	Stoneham,	20 00	750 00	770 00
31st "	Charles H. Adams,	Melrose,	20 00	750 00	770 00
1st Nantucket,	Arthur H. Gardner,	Nantucket,	240 00	750 00	990 00
1st Norfolk,	George A. Nickerson,	Dedham,	20 00	750 00	770 00
2d "	Benjamin C. Dean,	Breukline,	10 00	750 00	760 00
3d "	Frank H. Radford,	Hyde Park,	20 00	750 00	770 00
4th "	J. Walter Bradlee,	Milton,	20 00	750 00	770 00
5th "	Frank F. Badger,	Quincy,	20 00	750 00	770 00
	Eben W. Sheppard,	Quincy,	20 00	750 00	770 00
6th "	Edward W. Hunt,	Weymouth,	30 00	750 00	780 00
7th "	Gordon Willis,	Weymouth,	30 00	750 00	780 00
8th "	John J. Collins,	Avon,	40 00	750 00	790 00
9th "	Joseph S. Leach,	Walpole,	40 00	750 00	790 00
	James Ord,	Medfield,	40 00	750 00	790 00
10th "	Albion F. Bemis,	Foxborough,	60 00	750 00	810 00
	George W. Bullard,	Medway,	60 00	750 00	810 00
1st Plymouth,	Alexander Holmes,	Kingston,	70 00	750 00	820 00
2d "	Charles N. Gardner,	Norwell,	60 00	750 00	810 00
3d "	Frederic M. Hersey,	Hingham,	40 00	750 00	790 00
4th "	Frederic O. MacCartney,	Rockland,	40 00	750 00	790 00
5th "	William S. O'Brien,	Abington,	50 00	750 00	800 00
6th "	George D. Allen,	Marion,	100 00	750 00	850 00
7th "	William Perkins, Jr.,	Plympton,	70 00	750 00	820 00
8th "	Fred E. Fuller,	East Bridgewater,	60 00	750 00	810 00
9th "	Edward H. Keith,	Brockton,	50 00	750 00	800 00
10th "	George H. Garfield,	Brockton,	50 00	750 00	800 00
	Portus B. Hancock,	Brockton,	50 00	750 00	800 00
11th "	A. Webster Butler,	Brockton,	50 00	750 00	800 00
1st Suffolk,	Charles I. Albee,	Boston,	10 00	750 00	760 00
	A. Dudley Bagley,	Boston,	10 00	750 00	760 00
2d "	William C. S. Healey,	Boston,	10 00	750 00	760 00
	Joseph F. Hickey,	Boston,	10 00	750 00	760 00
<i>Am't carried forward,</i>					\$33,740 00

[

1902]

STATEMENT VII.

Revenue Expenses.

DETAILS 125.

District.	Name.	Residence.	Travel.	Compensation.	Totals.
<i>Am't brought forward,</i>					\$33,740 00
3d Suffolk,	Charles S. Sullivan,	Boston,	\$10 00	\$750 00	\$760 00
	John I. Tolland,	Boston,	10 00	750 00	760 00
4th "	William H. Marnell,	Boston,	10 00	750 00	760 00
	John H. Quinlan,	Boston,	10 00	750 00	760 00
5th "	Arthur Harrington,	Boston,	10 00	750 00	760 00
	John C. Hurley,	Boston,	10 00	750 00	760 00
6th "	Samuel H. Borofsky,	Boston,	10 00	750 00	760 00
	Patrick H. Bradley,	Boston,	10 00	750 00	760 00
7th "	John L. Donovan,	Boston,	10 00	750 00	760 00
	Thomas Mackey,	Boston,	10 00	750 00	760 00
8th "	Francis J. Horgan,	Boston,	10 00	750 00	760 00
	Joseph P. Lomasney,	Boston,	10 00	750 00	760 00
9th "	John J. Gartland, Jr.,	Boston,	10 00	750 00	760 00
	Richard J. Hayes,	Boston,	10 00	750 00	760 00
10th "	Freeman O. Emerson,	Boston,	10 00	750 00	760 00
	Alfred F. Kinney,	Boston,	10 00	750 00	760 00
11th "	Louis A. Frothingham,	Boston,	10 00	750 00	760 00
	Charles R. Saunders,	Boston,	10 00	750 00	760 00
12th "	James F. Bliss,	Boston,	10 00	750 00	760 00
	Arthur K. Peck,	Boston,	10 00	750 00	760 00
13th "	Michael J. Lyden,	Boston,	10 00	750 00	760 00
	William J. Sullivan,	Boston,	10 00	750 00	760 00
14th "	Daniel J. Barry,	Boston,	10 00	750 00	760 00
	Edward L. Logan,	Boston,	10 00	750 00	760 00
15th "	John D. Fenton,	Boston,	10 00	750 00	760 00
	William S. McNary,	Boston,	10 00	750 00	760 00
16th "	Arthur P. Russell,	Boston,	10 00	750 00	760 00
	Frank E. Wells,	Boston,	10 00	750 00	760 00
17th "	Richard W. Garrity,	Boston,	10 00	750 00	760 00
	John J. Mansfield,	Boston,	10 00	750 00	760 00
18th "	Michael E. Gaddis,	Boston,	10 00	750 00	760 00
	James A. Watson,	Boston,	10 00	750 00	760 00
19th "	James McInerney,	Boston,	10 00	750 00	760 00
	William L. Mooney,	Boston,	10 00	750 00	760 00
20th "	Wilbur F. Adams,	Boston,	10 00	750 00	760 00
	James Howell,	Boston,	10 00	750 00	760 00
21st "	Charles M. Draper,	Boston,	10 00	750 00	760 00
	Irving P. Gammon,	Boston,	10 00	750 00	760 00
22d "	John Bleiler,	Boston,	10 00	750 00	760 00
	Ward N. Boylston,	Boston,	10 00	750 00	760 00
23d "	Lewis S. Breed,	Boston,	10 00	750 00	760 00
	J. Henry Smith,	Boston,	10 00	750 00	760 00
24th "	Edward B. Callender,	Boston,	10 00	750 00	760 00
	Fred C. Gilpatric,	Boston,	10 00	750 00	760 00
25th "	Austin Bigelow,	Boston,	10 00	750 00	760 00
	James I. Wingate,	Boston,	10 00	750 00	760 00
26th "	Wallace Spooner,	Chelsea,	10 00	750 00	760 00
27th "	Charles P. Brewer,	Chelsea,	10 00	750 00	760 00
28th "	George T. Sleeper,	Winthrop,	20 00	750 00	770 00
<i>Am't carried forward,</i>					\$33,740 00

DETAILS No. 126.

CLERKS — SENATE AND HOUSE.

[Acts 1884, chap. 329; 1888, chap. 1; 1894, chap. 394; 1901, chap. 1.]

<i>Amount brought forward,</i>		\$232,503 00
Henry D. Coolidge, clerk of the Senate,	\$3,000 00	
James W. Kimball, clerk of the House,	3,000 00	\$6,000 00
William H. Sanger, assistant clerk of the Senate,	\$2,000 00	
Frank E. Bridgman, assistant clerk of the House,	2,000 00	4,000 00
Carl A. Raymond, clerical services,	\$750 00	
Clarence J. Smith, clerical services,	750 00	
M. P. W. Kreutz,	750 00	
Extra clerical services,	3 50	2,253 50
		12,253 50

DETAILS No. 127.

CHAPLAINS — SENATE AND HOUSE.

[Pub. Stat., chap. 2, sect. 28; Acts 1901, chap. 1.]

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

DETAILS No. 128.

SERGEANT-AT-ARMS' DEPARTMENT.

[Pub. Stat., chap. 5; Acts 1887, chap. 128; 1893, chap. 358; 1895, chap. 284; 1901, chaps. 1 and 60.]

SERGEANT-AT-ARMS.		
Charles G. Davis, salary,	\$3,500 00	
FIRST CLERK.		
John Kinnear, salary from January 7,	2,164 52	
STENOGRAPHER.		
Ellen M. Burrill,	899 99	
CONTINGENT EXPENSES.		
Postage (legislative bulletin),	\$119 90	
Postage,	83 13	
Stationery, etc.,	20 10	
Sundries,	3 50	226 63
		6,791 54
<i>Amount carried forward,</i>		\$252,253 64

DETAILS No. 129.

DOORKEEPERS, MESSENGERS AND PAGES.

[Pub. Stat., chap. 5, sect. 5; Acts 1882, chap. 257, sect. 4; 1895, chaps. 11 and 193; 1901, chap. 1.]

<i>Amount brought forward,</i>		\$252,253 64
David T. Remington, doorkeeper to the Senate,	\$1,500 00	
Luke K. Davis, assistant doorkeeper to the Senate,	950 00	\$2,450 00
MESSENGERS TO THE SENATE.		
James E. Armstrong, died March 6,	\$200 00	
Albee G. Bean,	850 00	
Francis A. Ireland,	850 00	
Benjamin H. Jellison,	850 00	
Charles H. Johnson,	850 00	
J. H. Locke,	850 00	
Edward C. Cook,	850 00	
Mary E. Armstrong, widow of J. E. Armstrong,	650 00	
Extra services,	51 00	6,001 00
PAGES TO THE SENATE.		
Lawrence G. Mitchell,	\$510 00	
Herbert E. Marsh,	510 00	
Sterling Palmer,	510 00	1,530 00
Thomas J. Tucker, doorkeeper to the House,	\$1,500 00	
John Kinnear, assistant doorkeeper to the House to January 5,	29 57	
Thomas F. Pedrick, assistant doorkeeper to the House from January 6,	950 00	
James Beatty, postmaster to the House,	950 00	3,429 57
MESSENGERS TO THE HOUSE.		
Joseph S. Adlington,	\$850 00	
Benjamin B. Brown,	850 00	
Thomas Coyne,	850 00	
John B. Fisher,	850 00	
Thomas P. Frost,	850 00	
Wm. Gardner,	850 00	
Edwin C. Gould,	850 00	
John B. Mollis,	850 00	
Wm. Holmes,	850 00	
Mark C. London,	850 00	
Eva T. Pope,	850 00	
Francis Steele,	850 00	
Henry W. Sykes,	850 00	
<i>Amounts carried forward,</i>		\$13,410 57
		\$252,253 64

STATEMENT VII.

Revenue Expenses.

DETAILS 129

<i>Amounts brought forward,</i>	\$13,410 57	\$252,253 54
Charles J. Tarbell,	\$850 00	
George Lysholm,	850 00	
Extra services,	189 00	
	12,939 00	
PAGES TO THE HOUSE		
Edward S. Backman,	\$510 00	
George Briggs,	510 00	
Clarence H. Davis,	510 00	
Floyd A. Hayward,	510 00	
James H. Hazlewood,	510 00	
William C. Marden,	510 00	
Fred W. Wilson,	510 00	
	3,570 00	
		29,919 54

DETAILS No. 130.

SENATE PRINTING AND BINDING.

[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1901, chap. 1.]

900 copies communication from the State Board of Health relative to systems of water supply, drainage and sewerage,	\$144 54
2,000 copies Governor's address,	75 06
900 copies communication from the Highway Commissioners relative to expenditures, etc.,	49 48
900 copies report of Board of Health on inspection of food and drugs,	18 08
900 copies report on pardons,	7 33
900 copies communication from the Harbor and Land Commissioners relative to the harbor lines of New Bedford,	4 14
900 copies communication from the Attorney-General rendering an opinion upon the constitutionality of the bill relative to the transportation of letter carriers by street railway companies,	3 67
900 copies communication from the Attorney-General rendering an opinion as to the constitutionality of legislation which authorizes street railway companies to act as common carriers,	3 67
900 copies communication from the Governor appointing the commission on the siege of Vicksburg,	3 67

<i>Amounts carried forward,</i>	\$309 64	\$282,178 21
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STATEMENT VII.

Revenue Expenses.

DETAILS 130.

<i>Amounts brought forward,</i>	\$309 64	\$282,178 21
900 copies message from the Governor vetoing an act relative to the length of lobsters, etc.,	3 66	
Sundry other Senate documents,	1,360 96	
14,300 copies Calendar of the Senate,	675 64	
101,500 copies Journal of the Senate,	1,935 18	
1,000 copies Journal of the Senate (cloth),	1,240 37	
Index to Senate documents,	60 19	
Legislative diary (700 copies),	788 31	
List of committees (2,200 copies),	63 30	
Mounting Public Statutes on parchment,	317 50	
Newspapers, stationery, etc.,	28 71	
Night work,	1,439 10	
Ten and day lists,	19 78	
Sundry printing and binding,	91 91	
		8,334 25

DETAILS No. 131.

HOUSE PRINTING AND BINDING.

[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1901, chap. 1.]

900 copies abstract of report of the Auditor of Accounts,	\$267 91
1,400 copies report of the Board of Revision of the Militia Laws,	154 94
900 copies report of Board of Health upon the sanitary condition of the Sudbury and Concord rivers, etc.,	106 48
900 copies statement of estimates by Auditor of Accounts,	105 86
900 copies communication from the Tax Commissioner relative to an equalization of the apportionment of State and county taxes,	78 60
900 copies estimates of county receipts and expenditures,	48 70
900 copies Auditor of Accounts statement of grants and allowances to sundry institutions from 1860 to 1900,	43 99
1,400 copies report of the committee on taxation,	28 22
2,800 copies Sergeant-at-Arms' statement of expenses of committees,	26 37
900 copies communication from the Controller of County Accounts, submitting recommendations for legislation,	26 23

<i>Amounts carried forward,</i>	\$887 30	\$290,507 46
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STATEMENT VII.

Revenue Expenses.

DETAILS 131.

<i>Amounts brought forward,</i>	\$887 30	\$290,507 46
1,200 copies communication from the Tax Commissioner, transmitting a statement of the steam railroad companies' tax for 1900,	23 91	
900 copies report of the Board of Agriculture on the gypsy moth,	20 31	
900 copies communication from the Board of Railroad Commissioners relative to the Massachusetts electric companies,	16 76	
1,400 copies report of the Old Colony Commission,	16 26	
2,700 copies report of the Auditor of Accounts on the expenditures in excess of the appropriations,	15 68	
1,100 copies communication from the Boston Board of Police relative to innholders' liquor licenses in Boston,	15 58	
900 copies opinion of the justices of the Supreme Judicial Court relative to elections,	13 30	
900 copies communication from the Boston Board of Police relative to lodgers in hotels,	11 94	
900 copies communication from the Topographical Survey Commission relative to the boundary line between the city of Marlborough and the town of Southborough,	11 02	
1,800 copies message from the Governor vetoing the subway act, so called,	10 88	
900 copies petition from the trustees of the New Bedford Textile School,	8 51	
900 copies report of the Railroad Commissioners relative to requiring street railway companies to pay a portion of the cost of the abolition of grade crossings,	7 33	
900 copies communication from the Board of Railroad Commissioners, submitting recommendations for legislation,	7 33	
900 copies communication from the Attorney-General, rendering an opinion upon the constitutionality of House Bill No. 123,	7 33	
900 copies report of the Harbor and Land Commissioners relative to the improvement of the entrance to Bass River,	7 33	
900 copies report of the Auditor of Accounts relative to advertising legislative committee hearings,	5 85	
<i>Amounts carried forward,</i>	\$1,086 62	\$290,507 46

STATEMENT VII.

Revenue Expenses.

DETAILS 131.

<i>Amounts brought forward,</i>	\$1,086 62	\$290,507 46
900 copies report of Commission on Unpaid Bounty Claims,	5 01	
900 copies communication from Board of Gas and Electric Light Commissioners,	4 14	
900 copies message from the Governor vetoing "An Act to authorize the city of Boston to place A. C. Scott upon the pension roll of its fire department,"	4 14	
900 copies communication from the Attorney-General, rendering an opinion upon the effect of Senate Bill No. 281,	4 14	
900 copies opinion of the Attorney-General relative to property rights in the bridge over the Merrimack River between the city of Newburyport and the town of Salisbury,	4 14	
900 copies report of the Commission for Consolidating and Arranging the Public Statutes,	3 67	
900 copies communication from the Board of Gas and Electric Light Commissioners relative to the cost of manufacturing and distributing electricity,	3 67	
900 copies communication from the Attorney-General, rendering an opinion upon what, if any, inconsistencies exist between House Bill No. 1310 and House Bill No. 1284,	3 67	
900 copies communication from the Board of Health relative to the salts of copper, aluminum and zinc,	3 67	
900 copies of the report of the State Pension Agent,	3 66	
900 copies communication from the Governor relative to the acquisition by the United States of Peddock's Island,	3 66	
900 copies communication from the Commission on Inland Fisheries and Game, submitting a list of deputies,	3 66	
900 copies message from the Governor vetoing "An Act to repeal certain acts relative to the mutilation of lobsters,"	3 66	
900 copies communication from the secretary of the Lyman and Industrial Schools,	2 52	
<i>Amounts carried forward,</i>	\$1,140 03	\$290,507 46

STATEMENT VII.

Revenue Expenses.

DETAILS 131.

<i>Amounts brought forward,</i>	\$1,140 03	\$290,507 41
900 copies message from the Governor vetoing "An Act to provide that certain police officers in cities shall have one day off in every twenty-seven days,"	2 52	
900 copies message from the Governor vetoing "An Act relative to fire departments in certain cities and towns,"	2 52	
Sundry other House documents,	5,567 16	
114,000 copies Calendar of the House,	1,133 16	
103,500 copies Journal of the House,	2,461 13	
1,000 copies Journal of the House (cloth),	1,541 57	
Engrossing,	60 00	
Index to House documents,	145 45	
Newspapers,	182 95	
Night work,	2,993 10	
Printing Senator Hoar's address,	213 29	
Stationery,	160 94	
Sundries,	11 45	
Sundry printing and binding,	361 87	
Yea and nay lists,	46 90	
		16,024 64

DETAILS No. 132.

PRINTING AND BINDING MANUAL OF THE GENERAL COURT.

[Acts 1894, chap. 393; 1900, chap. 210; 1901, chaps. 31 and 375.]

13,500 copies Manual of the General Court, . . . 3,915 21

DETAILS No. 133.

STATIONERY FOR THE SENATE ORDERED BY THE CLERK.

[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1901, chap. 1.]

Newspapers and publications,	\$32 32	
Stationery and office supplies,	486 20	
Sundries,	40 74	
Typewriter and supplies,	104 45	
		663 71
<i>Amount carried forward,</i>		\$311,110 41

DETAILS No. 134.

STATIONERY FOR THE HOUSE ORDERED BY THE CLERK.

[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1901, chap. 1.]

<i>Amount brought forward,</i>		\$311,110 42
Blotters,	\$117 05	
Boxes for shipping,	54 15	
Stationery and office supplies,	578 73	
Sundries,	209 96	
		959 89

DETAILS No. 135.

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

[Pub. Stat., chap. 16; Res. 1856, chap. 74; Acts 1901, chap. 1.]

Newspapers and publications,	\$98 00	
Printing and binding,	818 43	
Stationery and office supplies,	49 89	
		966 32

DETAILS No. 136.

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Pub. Stat., chap. 5; Acts 1887, chap. 128; 1901, chap. 1.]

Cleaning carpets,	\$205 38	
Document sticks,	264 00	
Repairs and labor,	2,414 83	
Sundries,	618 77	
Telephone closet for House,	295 00	
Frank W. Cole, services,	660 00	
William H. Hunt, services,	225 00	
		4,682 98

DETAILS No. 137.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Pub. Stat., chap. 16; Acts 1898, chap. 76; 1901, chap. 1.]

Committee on agriculture, —		
Advertising,	\$102 36	
Carriage hire,	20 59	
Cigars,	2 66	
Hotel bills,	55 33	
Telegrams,	33	
Travelling expenses,	83 78	
	\$265 05	
Committee on banks and banking, —		
Advertising,	112 26	
<i>Amounts carried forward,</i>	\$377 31	\$317,719 61

STATEMENT VII.

Revenue Expenses.

DETAILS 137

<i>Amounts brought forward,</i>	\$377 31	\$317,719 41
Committee on cities,—		
Advertising,	\$598 36	
Carriage hire,	3 00	
Cigars,	3 50	
Hotel bills,	149 50	
Telegrams,	45	
Travelling expenses,	19 80	
	774 61	
Committee on constitutional amend- ments,—		
Advertising,	77 50	
Committee on counties,—		
Advertising,	\$155 39	
Carriage hire,	6 00	
Cigars,	3 00	
Hotel bills,	14 00	
Travelling expenses,	11 20	
	189 59	
Committee on drainage,—		
Advertising,	\$108 23	
Carriage hire,	24 00	
Cigars,	10 50	
Hotel bills,	62 65	
Telegrams,	1 80	
Travelling expenses,	52 51	
	259 69	
Committee on education,—		
Advertising,	\$123 18	
Carriage hire,	37 08	
Cigars,	16 67	
Hotel bills,	164 98	
Telegrams,	1 14	
Travelling expenses,	229 75	
	572 80	
Committee on election laws,—		
Advertising,	611 37	
Committee on federal relations,—		
Advertising,	71 05	
Committee on fisheries and game,—		
Advertising,	\$222 83	
Carriage hire,	11 50	
Cigars,	3 50	
Hotel bills,	78 70	
Travelling expenses,	53 15	
	369 68	
Committee on harbors and public lands,—		
Advertising,	\$368 21	
Carriage hire,	93 00	
Cigars,	13 50	
Hotel bills,	97 00	
Travelling expenses,	90 17	
	661 88	
<i>Amounts carried forward,</i>	\$3,965 48	\$317,719 41

STATEMENT VII.

Revenue Expenses.

DETAILS 137.

<i>Amounts brought forward,</i>	\$3,965 48	\$317,719 61
Committee on insurance,—		
Advertising,	\$159 58	
Hotel bills,	27 80	
	187 38	
Committee on judiciary,—		
Advertising,	1,444 74	
Committee on labor,—		
Advertising,	246 14	
Committee on liquor law,—		
Advertising,	\$318 57	
Carriage hire,	36 00	
Cigars,	2 30	
Hotel bills,	48 00	
Telegrams,	50	
Travelling expenses,	11 64	
	417 01	
Committee on manufactures,—		
Advertising,	\$259 56	
Carriage hire,	8 00	
Cigars,	7 00	
Hotel bills,	85 25	
Telephone,	80	
Travelling expenses,	35 10	
	395 71	
Committee on mercantile affairs,—		
Advertising,	\$483 39	
Carriage hire,	27 00	
Hotel bills,	112 60	
	622 99	
Committee on metropolitan affairs,—		
Advertising,	\$809 92	
Carriage hire,	83 00	
Cigars,	10 50	
Hotel bills,	132 13	
Telegrams,	80	
Travelling expenses,	34 90	
	1,071 25	
Committee on military affairs,—		
Advertising,	\$60 75	
Carriage hire,	67 33	
Cigars,	7 27	
Hotel bills,	36 34	
Telegrams,	33	
Travelling expenses,	53 59	
	225 61	
Committee on parishes and religious so- cieties,—		
Advertising,	71 26	
Committee on printing,—		
Advertising,	6 75	
<i>Amounts carried forward,</i>	\$8,654 32	\$317,719 61

STATEMENT VII.

Revenue Expenses.

DETAILS 187.

Amounts brought forward, . . .	\$8,654 32	\$317,719 61
Committee on prisons, —		
Advertising, . . .	\$74 95	
Carriage hire, . . .	146 25	
Cigars, . . .	9 80	
Hotel bills, . . .	459 50	
Telegrams, . . .	35	
Travelling expenses, . . .	353 05	
	1,043 90	
Committee on probate and chancery, —		
Advertising, . . .	\$810 76	
Carriage hire, . . .	45 00	
Cigars, . . .	14 50	
Hotel bills, . . .	293 25	
Telegrams, . . .	86	
Travelling expenses, . . .	71 80	
	1,236 17	
Committee on public charitable institutions, —		
Advertising, . . .	\$34 36	
Carriage hire, . . .	316 00	
Cigars, . . .	57 75	
Hotel bills, . . .	509 50	
Telegrams, . . .	7 50	
Travelling expenses, . . .	427 42	
	1,352 53	
Committee on public health, —		
Advertising, . . .	\$250 79	
Carriage hire, . . .	53 00	
Cigars, . . .	10 50	
Hotel bills, . . .	129 00	
Telegrams, . . .	60	
Travelling expenses, . . .	33 08	
	476 97	
Committee on public service, —		
Advertising, . . .	\$467 37	
Cigars, . . .	80	
Hotel bills, . . .	164 95	
Telegrams, . . .	85	
Travelling expenses, . . .	62	
	634 59	
Committee on railroads, —		
Advertising, . . .	\$358 71	
Carriage hire, . . .	46 50	
Hotel bills, . . .	135 00	
Travelling expenses, . . .	132 60	
	672 81	
Committee on roads and bridges, —		
Advertising, . . .	\$183 91	
Carriage hire, . . .	36 00	
Cigars, . . .	3 50	
Hotel bills, . . .	120 15	
Telegrams, . . .	50	
Travelling expenses, . . .	95 69	
	439 75	
Amounts carried forward, . . .	\$14,511 04	\$317,719 61

STATEMENT VII.

Revenue Expenses.

DETAILS 137.

Amounts brought forward, . . .	\$14,511 04	\$317,719 61
Committee on State House, —		
Advertising, . . .	39 02	
Committee on street railways, —		
Advertising, . . .	\$997 30	
Carriage hire, . . .	21 00	
Cigars, . . .	11 00	
Hotel bills, . . .	333 25	
Telegrams, . . .	25	
Travelling expenses, . . .	199 88	
	1,562 68	
Committee on taxation, —		
Advertising, . . .	\$311 11	
Cigars, . . .	3 50	
Hotel bills, . . .	13 00	
Travelling expenses, . . .	12 00	
	339 61	
Committee on towns, —		
Advertising, . . .	\$110 96	
Cigars, . . .	2 00	
Hotel bills, . . .	9 50	
Travelling expenses, . . .	8 80	
	131 26	
Committee on water supply, —		
Advertising, . . .	\$302 77	
Carriage hire, . . .	133 50	
Cigars, . . .	47 00	
Hotel bills, . . .	486 45	
Telegrams, . . .	6 01	
Travelling expenses, . . .	254 14	
	1,229 87	
Committee on ways and means, —		
Advertising, . . .	\$164 30	
Carriage hire, . . .	44 75	
Clerical assistance, . . .	700 00	
Hotel bills, . . .	16 00	
Travelling expenses, . . .	13 76	
	938 81	
Senate committee on rules, —		
John E. Abbott, services, . . .	1,200 00	
House committee on rules, —		
Henry C. Merwin, services, . . .	\$1,500 00	
Ambulance, . . .	750 00	
Typewriter supplies, . . .	19 80	
	2,269 80	
Special committee on redistricting the Commonwealth, —		
Clerical services, . . .	\$800 96	
Drawing material, . . .	28 35	
Frank A. Foster, civil engineer, . . .	365 00	
Hotel bills, . . .	40 00	
Printing, . . .	1,226 82	
Photographer's services, . . .	27 06	
	2,488 19	
Amounts carried forward, . . .	\$24,710 28	\$317,719 61

STATEMENT VII.

Revenue Expenses.

DETAILS 137.

<i>Amounts brought forward,</i>	\$24,710 28	\$317,719 61
Engrossing resolutions relating to the late President William McKinley,	10 00	
Clerical services, copying advertisements,	370 40	
Making up pay-rolls,	100 00	
Postage,	195 95	
Printing,	18 19	
Committee on the consolidating and arranging of the Public Statutes,* —		
Apsey, Albert S.,	\$553 75	
Attwill, Henry C.,	457 50	
Blood, Charles H.,	730 00	
Brigham, William M.,	568 75	
Butler, William A.,	717 50	
Callender, Edward B.,	366 25	
Chamberlain, Loyed E.,	125 00	
Clark, Chester W.,	487 50	
Currier, Guy W.,	257 50	
Dana, William F.,	522 50	
Dowd, Thomas H.,	602 50	
Dowse, Aaron C.,	351 25	
Draper, Charles M.,	437 50	
Fall, George H.,	302 50	
Fitzgerald, William T. A.,	595 00	
Frost, Archie N.,	555 00	
Frothingham, Louis A.,	388 75	
Gardner, Augustus P.,	60 00	
Gilpatric, Fred C.,	452 50	
Harrington, Arthur,	302 50	
Haskell, Ulysses G.,	398 50	
Horgan, Francis J.,	400 00	
Howland, Willard,	460 00	
Jones, George R.,	665 00	
Logan, Edward L.,	400 00	
MacCord, William A.,	545 00	
Manning, David,	408 75	
Mansfield, John J.,	493 75	
Marshall, J. Manuel,	426 25	
Moseley, Harold P.,	677 50	
Myers, James J.,	250 00	
Newton, H. Huestis,	370 00	
Nutt, William,	313 75	
Odlin, James E.,	472 50	
Post, Thomas,	567 50	
Reed, Silas D.,	560 00	
Schofield, William,	197 50	
Shaw, David B.,	302 50	
Skerrett, Mark N.,	517 50	
Sleeper, George T.,	492 50	
Soule, Rufus A.,	260 00	
Stearns, Charles E.,	485 00	
<i>Amounts carried forward,</i>	\$25,404 82	\$317,719 61

* For expenses of Committee on the Consolidating and Arranging of the Public Statutes, see Details No. 139.

STATEMENT VII.

Revenue Expenses.

DETAILS 137.

<i>Amounts brought forward,</i>	\$25,404 82	\$317,719 61
Sullivan, Charles S.,	\$190 00	
Sullivan, John A.,	557 50	
Sullivan, William J.,	467 50	
Taft, Arthur M.,	330 00	
Taft, William J.,	270 00	
Tartie, William,	982 50	
Walsh, David I.,	645 00	
Warner, Louis H.,	627 50	
Weeks, Alvin G.,	556 25	
Messengers, —		23,123 50
David T. Remington,	\$213 00	
Luke K. Davis,	259 00	
Charles H. Johnson,	234 50	
James Beatty,	238 00	
John B. Fisher,	245 00	
Lawrence G. Mitchell,	144 00	
Floyd A. Hayward,	110 00	
Clerks and assistants, —		1,443 50
Henry D. Coolidge,	\$1,300 00	
James W. Kimball,	1,300 00	
William H. Sanger,	250 00	
Frank E. Bridgman,	250 00	
Charles E. Mann,	1,000 00	
Stenographer's services,		4,100 00
Printing,		393 00
Stationery,		4,705 06
Telephone,		15 08
		61 41
		59,246 37
		\$376,965 98

DETAILS No. 138.

EXPENSES OF LEGISLATIVE BULLETIN.

[Acts 1901, chap. 324.]

A. M. Bridgman, services,	\$750 00	
Printing and binding,	2,384 83	
		\$3,134 83

DETAILS No. 139.

EXTRA SESSION.

[Acts 1901, chap. 533.]

Senate compensation,	\$4,000 00	
Senate travel,	586 00	
		\$4,586 00
<i>Amount carried forward,</i>		\$4,586 00

[Jan.

1902.]

STATEMENT VII.

Revenue Expenses.

DETAILS 132

<i>Amount brought forward,</i>		\$4,586 00
House compensation,	\$23,700 00	
House travel,	3,613 80	
Henry D. Coolidge, clerk of the Senate,	\$200 00	27,313 80
James W. Kimball, clerk of the House,	200 00	
William H. Sanger, assistant clerk of the Senate,	\$150 00	400 00
Frank E. Bridgman, assistant clerk of the House,	150 00	
Carl A. Raymond, clerical services,	100 00	
Clarence J. Smith, clerical services,	100 00	
Edmund Dowse, chaplain of the Senate,	\$50 00	500 00
Daniel W. Waldron, chaplain of the House,	50 00	
Charles G. Davis, Sergeant-at-Arms,		100 00
Doorkeepers, messengers and pages,—		200 00
David T. Remington, doorkeeper to the Senate,	\$100 00	
Thomas J. Tucker, doorkeeper to the House,	100 00	
Luke K. Davis, assistant doorkeeper to the Senate,	\$100 00	
Thomas F. Pedrick, assistant doorkeeper to the House,	100 00	
James Beatty, postmaster to the House,		200 00
Benjamin H. Jellison, messenger to the Senate,	\$100 00	100 00
Charles H. Johnson, messenger to the Senate,	100 00	
J. Henry Locke, messenger to the Senate,	100 00	
Albro G. Bean, messenger to the Senate,	100 00	
Francis A. Ireland, messenger to the Senate,	100 00	
Edward C. Cook, messenger to the Senate,	100 00	
Ezra T. Pope, messenger to the House,	\$100 00	600 00
Francis Steele, messenger to the House,	100 00	
John B. Hollis, messenger to the House,	100 00	
Henry W. Sykes, messenger to the House,	100 00	
Benjamin B. Brown, messenger to the House,	100 00	
Thomas Coyne, messenger to the House,	100 00	
Sidney Gardner, messenger to the House,	100 00	
John B. Fisher, messenger to the House,	100 00	
Edwin C. Gould, messenger to the House,	100 00	
Mark C. London, messenger to the House,	100 00	
Sidney Holmes, messenger to the House,	100 00	
Charles J. Tarbell, messenger to the House,	100 00	
George Lysholm, messenger to the House,	100 00	
Thomas P. Frost, messenger to the House,	100 00	
Joseph S. Adlington, messenger to the House,	100 00	
<i>Amount carried forward,</i>		1,500 00
		\$35,699 80

STATEMENT VII.

Revenue Expenses.

DETAILS 139.

<i>Amount brought forward,</i>		\$35,699 80
Lawrence G. Mitchell, page to the Senate,	\$60 00	
Herbert E. Marsh, page to the Senate,	60 00	
Sterling Palmer, page to the Senate,	60 00	180 00
Edward S. Backman, page to the House,	\$60 00	
Fred W. Wilson, page to the House,	60 00	
James H. Hazlewood, page to the House,	60 00	
William C. Marden, page to the House,	60 00	
Floyd A. Hayward, page to the House,	60 00	
Clarence H. Davis, page to the House,	60 00	
George P. Briggs, page to the House,	60 00	420 00
Louis A. Phillips, document room,		100 00
E. J. Taylor, services on elevator,	\$100 00	
N. D. Carry, services on elevator,	100 00	
Robert Glavin, services on elevator,	100 00	
J. W. Cropper, services on elevator,	100 00	
Milo J. Proctor, services on elevator,	100 00	
Fred G. Remmonds, services on elevator,	100 00	600 00
Expenses of committees,—		
Stenographer to Speaker and committee on rules,	\$75 00	
Clerk of committee on ways and means,	50 00	
Making up pay rolls,	50 00	175 00
Printing and binding,		360 10
		\$37,534 90

DETAILS No. 360.

TEMPORARY LOANS.

[Res. 1895, chap. 10; 1900, chap. 12.]

National Shawmut Bank, Boston,	\$1,025,000 00
National Bank of Redemption, Boston,	525,000 00
Second National Bank, Boston,	500,000 00
Metropolitan sewerage loan fund,	400,000 00
Abolition of grade crossings loan sinking fund,	300,000 00
Boston Safe Deposit and Trust Company,	225,000 00
Abolition of grade crossings, Boston, Hyde Park and Dedham, loan fund,	200,000 00
Eliot National Bank, Boston,	75,000 00
Bunker Hill National Bank, Boston,	25,000 00
First National Bank, Boston,	25,000 00
	\$3,500,000 00

DETAILS No. 361.

MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Acts 1892, chap. 177; 1898, chap. 12; 1901, chap. 26.]

Paid Hiram R. Williamson, treasurer Massachusetts State Firemen's Association,	\$10,000 00
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DETAILS No. 362.

ESCHEATED ESTATES.

[Acts 1901, chap. 365.]

Paid Elizabeth Hayward, claim against the estate of James Manks,	\$750 00
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DETAILS No. 363.

ANNUITIES OF MARTHA JOHONNOT.

[Res. 1841, chap. 65; 1843, chap. 73; Acts 1901, chap. 98.]

Paid Catherine S. Fay,	\$100 00
Frances L. Prescott,	100 00
	\$200 00

DETAILS No. 364.

CONSTRUCTION OF ROADS IN MASHPEE.

[Acts 1870, chap. 293; 1901, chap. 365.]

Paid Barnstable County for repairs to Mashpee roads in 1901,	\$300 00
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DETAILS No. 365.

CONSTRUCTION OF ROADS IN TRURO.

[Acts 1891, chap. 363; 1901, chap. 365.]

Paid Barnstable County for repairs to Truro roads in 1901,	\$500 00
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DETAILS No. 366.

GRATUITIES.

Wendell P. Marden, Res. 1901, chap. 6; Acts 1901, chap. 321,	\$300 00
John of Joshua Phippen, Res. 1901, chap. 6; Acts 1901, chap. 324,	350 00
John Spofford, Res. 1901, chap. 46; Acts 1901, chap. 375, Robert J. Barton, Res. 1901, chap. 63; Acts 1901, chap. 375, Guardian of Arthur Shanley, Res. 1901, chap. 72; Acts 1901, chap. 480,	350 00 15 00
Samuel B. Cook, Res. 1901, chap. 74; Acts 1901, chap. 321,	500 00
Local Fire Department, Res. 1901, chap. 84; Acts 1901, chap. 332,	75 00
John J. Quinn, Res. 1901, chap. 112; Acts 1901, chap. 532,	150 00 2,500 00
	\$4,240 00

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