## REPORT

of the

## AUDITOR OF ACCOUNTS

of the

Qommonwerith of chatassachusetts

FOR tie

Year ending December 31, 1902.


BOSTON :
WRIGHT \& POTTER PRINTING CO., STATE PRINTERS, 18 l’ost Office Square

## Commontucalthy of 兔liassadharsetts.

## Auditor's Department, Boston, Jim. 30, 1903.

To the Honorable Senate and House of Representatives.
I have the honor to present the fifty-fourth annual report of this department,' it being for the year ending Dec. 31, 1902.

The financial condition of the Commonwealth is as follows:-

## Revenoe Receipts and Payments.

The receipts and payments on account of revenue for the year 1902, including cash in the treasury, are shown in the following statement: -

Revenue receipts,
Revenue receipts,
$1,500.000$
180
Cash on hand Jan. 1, 1902 ,
$\therefore \quad: \quad:$ $\qquad$
$\$ 8,913,78452$
Receipts from other sources (including corporation tixx, national
bank tax, etc., distributed to cities and towns, etc., illso tem-
porary loans and assessments upon metropolitan districts and for snecial purposes)

Total,
Payments during the year on account of running expenses,
Other payments (being a distribution of the cor
poration, national bank and other taxes and
payments on account of the metropolitan dis-
tricts, etc.),
13,247,175 is

Cash on hand Jan. 1, 190:3,
20,641,19)5 38

Funds.
'The transactions on account of the several sinking and other funds show the following aggregates for the year : -

> Receipts and Payments on Account of Funds.

Cash on hand Jan. 1, 1902,
Cash received fluring the year from all sources,
including transfers, etc., Total,
$\$ 4,830,10121$

Payments on these accounts,
29,169,275 08

Cash on hand Jin. 1, 190:3,

## Funded Debt.

Direct Delot.
Total direct debt Jan. 1, 1902, creased during the year by the issue of bonds to total direct debt for State purposes Jan. 1, 1903, Amount of sinking funds applicable to the same,

## C'ontingent Debt.

The amount of the contingent debt Jan. 1, 1.102, Was
Increased during the year by the issue of bonds to
the Total contingent
the metropolitan dibt incurred for armories and Amount of sinking funds applicable to this debt,
$\qquad$ \$56,855,412 00 4,3:3!4,034 35

> Net contingent debt Jan. 1, 190:3, . .
> liecupitulution.

Gross debt Jim. 1, 1902, \$77,696,6:35 30 Increase during the yeir,

Sinking funds Jan. 1, 1902, Increase during the year,
\$16,738,240 92
1,566,488 64
$1,566,48864 \quad 18,30 \pm, 72950$

Net funded debt Jan. 1, 1F03, $\$ 65,964,00574$

Estimated and Actual Revende.
In the following table the estimated revenue of 1902 applicable to running expenses, the amount actually received ancl the sources from which it was derived, are given : -

| SOURCES OF revenue. | Estimatedrevenne. 1802. | Actual Revenue. 1902. |
| :---: | :---: | :---: |
| Corporation taxes, net, | \$975,000 00 ! |  |
| Corporation taxes due and unpaid, | - 443,489 65 | \$1,288,620 68 |
| National bank stock taxes, net, | 375,000 00 | 406,526 76 |
| Savings bank taxes, including Massachusett |  |  |
| Hospital Life Insurance Company, | 1,450,000 00 | 1,594,502 56 |
| Collateral legacy tax, . . . | 300,00000 | 427,75:313 |
| Insurance taxes and licenses, | 400,000 00 | 464,762 56 |
| Excise tax on life insurance compmies, | 220,000 00 | 248,860 11 |
| Foreign railroad companies' tax, | 26,000 00 | 24,64!) 80 |
| Coal and mining companies' tax, | 15,000 00 | 17,048 87 |
| Hamkers' and peddlers' licenses, . | 18,000 00 | 19,505 50 |
| Secretary's fees and commissions, . | 30,00000 | 42,031 45 |
| Fees from courts of insolvency, | 12,000 00 | 14,147 16 |
| Fees from inspection of boilers, | - | 11,447 00 |
| Foreign corporation fees, |  | !,340 00 |
| Liquor licenses, . | 750,000 00 | 843,14640 |
| Interest on deposits, net, | 100,000 00 | 31,492 12 |
| Interest on sundry tixes, | - | 8,092 20 |
| Cities and towns for support of paupers, |  | 82,095 31 |
| Income Massachusetts Reformatory, rents, etc., | 5,000 00 | 6,124 07 |
| Income State Prison, rents, etc., | 5,000 00 | 6,012 15 |
| Income hospital, women's prison and reform schools, rents, etc., | 5,000 00 | 6,(174 22 |
| Sales of books, |  | 11,279 92 |
| Miscellaneous, | 40,000 00 | 50,167 21 |
|  | \$5,16!,48! 65 | \$5,614,579 18 |
| Cash on hand Jann. 1, 1902, | ,101, | 1,799, 20)5 34 |
| State tax paid in 1902, . | - | 1,500,000 00 |
|  |  | \$8,913,784 52 |

Receipts ani 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.

Table 1.


## Expenimtures for General_ Purposes.

Table 2.


## Estinates for 1903.

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, etc. | Estimates, <br> $\mathbf{1 0 0 3 .}$ | Appropriations, <br> $\mathbf{1 0 0 \%}$. |
| :---: | :---: | :---: |
| Printin!, ctc. |  |  |

Public documents,
Assessors' books and blanks,
Paper,
Publishing latws,
Preservation of town records,
Iuriciar!!.
Supreme and other courts,
Court of Land Registration,
State JIouse, etc.
Care of building ind grounds,
State Library,
A!ricultur(l).
Secretary's depart
Members' travel,
Agricultural bounties,
State Dairy Bureau,
Veterinary lahoratory,
Nursery inspection,
Agricultural Expe
Agricuchural Experiment Station,
Massachusetts Agricultural College scholarships, Compensation Agricultural College,
Commercial feed inspectors of animals,
Massachusetts
Commercial feed stuffs,
Massach usetts Agricultural College, trustees;
travel,

## ('heritulle.

State Board of Insanity : -
Sularies,
Expenses,
Transportation of papers
Support of insane, boarded out

State Board of Charity : -
Division of adult poor,
Division of minor wards,
Expenses of the Boar
Auxiliary visitors,
Miscellaneous charitable:-
Reimbursement to towns for support of insane persons,
Temporary aid to State paupers,
Support of State paupers,
Bupport of State paupers, Hospital Cottages,
Support of pauper infants
Indigent and neglected cliildren,
Danvers Insane Hospital,
State Hospital
Massachusetts State Sanatorium,
Massachusetts Charitable Eye anl Ear Tnfirmary
Missachusetts Horital Hoye and Ear
,
$\$ 92,00000$
1,50000
32,00000
32,00000
500
00
50000
10,00000
\$1:6,000 00
\$323,3:366 67
\$350,::166 67
$\$ 117,90000$
17,30000

| 18,10000 | 17,30000 |
| ---: | ---: |
| $\$ 13 \overline{5}, 00000$ | $\$ 13 \bar{i}, 20000$ |

$\$ 10,30000$
1,500
00
19,600 00
11,20000
1,00000
1,00000
10,000 00
10,00000
18,00000
7,00000
1,20000
50000

| $\$ 96,70000$ | $\$ 91,30000$ |
| :--- | :--- |
|  |  |


| \$17,100 00 | \$16,200 00 |
| :---: | :---: |
| 5,000) 00 | 5,000 00 |
| 8,500 00 | 8,500 00 |
| 10,00) 00 | 10,000 00 |
| \$40,600 00 | \$39,700 00 |


| $\$ 39,500$ | 00 |
| ---: | ---: |
| 43,000 | 00 |
| 9,800 | $\$ 0$ |
| 1,600 | $\$ 0$ |
| 12,000 | 41,00 |
|  | 7,00000000 |
| 1,000000 |  |
|  | 12,50000 |


| $\$ 10 \mathrm{i},(4) 000$ | $\$ 100,60000$ |
| :--- | :--- | :--- |


| \$15,000 00 | \$16,416 55 |
| :---: | :---: |
| 30,000 00 | 32,50000 |
| (\%),000 00 | 65,000 |
| 6,500 00 | 6,000 |
| 8,000 00 | 8,500 |
| 50,000 00 | 53,000 00 |
| 200,000 00 | 180,000 00 |
| 43,074 46 | 4.3,213 |
| 205,660 00 | 197,0¢ |
| 90,000 00 | 75,000 |
| 30,000 00 | 25,0ヶю |
| 41,332 11 | 38,389 |

1903.] PUBLIC DOCUMENT - No. 6.


Estimated Revenle and Receiptis.
The estimates of the reveuue are based upon existing laws in relation to licenses, fees, the income of certain institutions, etc., and the tasation of property and corporate frauchises, and the estimates of receipts upon taxes and assessments to be made as prorided by law.

Estimaterl Revemuc.
Corporation taxes, net,
Corporation tax due and unpadd,
National bank stock tixes, net,
$\$ 1,000,00000$ 82,829 69 380,000 00 Savings bank taxes, inclurling Massachusetts Hospital Life Insurance Company,
$1,500,00000$ Insurance taxes and licenses,
Excise tax on life insurance comphnies,
Foreign railroad companies' tax,
Coal and mining companies' tax,
Hawkers' and peddlers' licenses,
Secretary's fecs and commissions,
Lic, uor licenses,
Interest on leposits,
Cities and towns for support of paupers,
Income from Massachusetts Reformatory, nncome from State Prison,
Income from almshouse, women's prison and reIiscellameons,

Estimuterl Recripts.
'i:ls and Electric Light Commissioners' tax
Rallroad Comminhoners tax
Interest on Fitchburg Railroad securities loan,
$\$ 30,80000$
52,100
00
52,10000
175,000

- insessmments for-

Operating north metropolitan system of semerage bperating sonth metropolitan system of sewerage, interest on armory loan,
nterest on metropolitan parks loan,
cetropolitan parks, maintenance,
Nantasket beach, maintenance,
Interest on metropolitan sewerage loan
Tnterest on metropolitan water loan,

122,(i00) 00
101,+91 82
57,415 00
313,? 10000
$139,29 \%$
39,51050
15,2,4!97:36
$1,15:, 00100$

Total p'uyments of stute Airl.
The total payments by the Commonwealth for State and military add and burial of indigent soldiers and sailors, including appropriations made by the General Court toward mantenance of the Soldiers' Fiome in Massiathusetts f.om1861 to the close of 1 (h) 1 ware,
State and military ad and hurial of soldiers and saliors on ac-
count of 1! $1, ~: ~: ~ . ~ . ~ . ~ . ~ . ~ . ~$
Speciul laws, . . 82800

Total to Tan. 1, 190:

BoUnties:
Total payments of homitis on account of soldiers in the ciril war to Jan. 1, $1(x) 2$,
$\$ 17,870,64: 316$
Phapter 28, Charles H. Sargent
$\$ 12500$
Chapter 38, Annie NI. Bablocock,
Chapter 56, Frederick C. Margerum,
105 a)
Chapter 57, Demis Cashman,
Total hounties to Jan. 1, 1! ();

## Abolition of Grade Grossings.

There has been issued during the present year scrip for the abolition of grade crossings, uncler authority of chapter 505 of the Acts of 1896 , :mounting to the sum of $\$ 300,000$. The total amount issued uncler chapter $42 S$ of the Acts of 1590 is $\$ 5,000,000$, and under chapter 433 of the Acts of 1892 and chapter 257 of the Acts of $1596, \$ 3,000,000$, making it total issued up to the present time of $\$ \$, 300,000$.

The expeuclitures for this purpose up to Jan. 1, 1903, uncler authority of chapter $4: 28$ of the Acts of 1890 , amount to $\$ 5,378$, 471.52 . The arailable cash balance uncler this act Jan. 1, 1!022, was $\$ 953,346.92$. There has been received from cities and towns during the present year the sum of $\$ 190,867.14$; to which add the proceeds of the loan issumel under chapter 5 \% of the Acts of $1596, \$ 300,000$, and also the amount transferrect to this loan under authority of chapter 507 of the Acts of $190 \cdot 2, \$ 400,0(1) 0$, making a total of $\$ 1, S 44,214.06$.

Expenditures for abolitions during the present year amount to $\$ 523,702.05$, leaving arvalable Jaw. 1, 1903, for the further abolition of grade crossings, $\$ 1,320,512.01$.

The Treasurer has authority for a further issue of bonds uncler chapter 535 of the Acts of 1896 , to reimburse the origiual $\$ 5,000$,000 loan, so called, for the expenses of the crossing on Congress Street. This crossing up to the present time has cost $\$ 945,893.67$, and there has been repaid and remains to be paicl
by the city of Bostou on this account the sum of \$74,239.62, making the net cost to the Commonwealth $\$ 871,654.05$. This will enable the Treasurer, as the needs become apparent, to make a further issue of bonds to the amount of $\$ 571,654.05$, which, adiled to the $\$ 1,320,512.01$, will make available for the abolition of grade crossings, without any further issue of boncls, $\$ 1,592,166.06$.

There was authorized in 1902 , by chapter 440 , a further issue of bouds for this purpose to the amount of $\$ 5,000,000$, as an addlition to the original loan of 1890 ; but as the act provides that the amount expended in any one year shall not exceed $\$ 500,000$, the amount available at the present time would seem to be sufficient for several years without any addlitional issue of bouds.


## Massachusettis War Loan.

During the present year, under authority of chapter 561 of the Acts of 1895, an additional issue of scrip was made of $\$ 5,000$, with interest at the rate of. 3 per cent. per annum. This was issued to mect the State pay of certain soldiers who for some reason or other had failed to file their claims previously. The total issine of bonds on this account up to the present time is $\$ 1,23 \pi, 000$.

## Metrofolitan Parks Loan.

During the present year scrip has been issued, under authority of chapter 172 of the Acts of 1902 , to the amount of $\$ 450,000$ with interest at the rate of $3 \frac{1}{2}$ per cent. per annum. This sum adds to what is knowa as the metropolitan parks loan, series two This makes a total issue of scrip for park purposes of $\$ 11,030,000$ divided as follows : -

For park purposes
For boulevards,
$\$ 7,555,00000$ $3,475,00000$

One-half of the amount for boulevards is to be paid by the State at large, the balance by the metropolitan district

The first assessment levied and collected hy the Treasurer and

Receirer-General from the metropolitan parks district was paid into the treasury of the Commonwealth on the tenth day of December, 1902 ; it was for the years 1900,1901 and 1902 , and amounted to $\$ 1,708,239.26$, and the following is the detail by years of the amount receivel from each city and town in the district:-
1800.


| 1901. |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Boston, |  |  | - | \$6:',78146 | \$138,57! 63 | \$88,087 ${ }^{0} 0$ | \$285,448 59 |
| Cambridge, . | . | . | , | 7,005 5! | 15,221 18 | (0,121 47 | 31,348 24 |
| Chelsen, | . |  | . | 1,854 !1 | 4,030 20 | 2,415 1:3 | 8,300 24 |
| Everett, | . |  | . | 1,54150 | 3,34!) 27 | 2,107 (1) | 6,897 86 |
| Lynn, . |  |  | . | 3,642 3 ? | 7,913 70 | 4,742 37 | 16,2918 36 |
| Mialden, |  |  | : | :3,160 70 | 6,867 30 | 4,115 28 |  |
| Medford, |  |  |  | 3,112 27 | 6,760 12 | 4,059 25 | 13, 12664 |
| Melrose, | , |  | , | 1,048 48 | 2,278 06 | 1,365 15 | 4,691 69 |




## Methorolitan Selveriage Loan.

There has been issued thring the present year the following additional scrip : -

Uncler authority of chapter 424 of the Acts of 1599 , to continue the mork on the high-level sewer, the sum of $\$ S 64,000$.

The total amount of scrip issued to Jan. 1, 1903, for the construction of sewers, is $\$ 11,169,912$.

## Metiopolitan Water Loan.

Uncler authority of chapter $4 S S$ of the Acts of 1895 , aclditional scrip has been issuch to continue the work upon the metropolitan water system to the amount of $\$ 3, \bar{j}() 0,000$, making a total issue of scrip to Jan. 1, 1903, of $\$ 34, \overline{5} 00,000$.

Uncler authority of this act the 'Treasurer and Receiver-General assessed and collected from the cities and towns in the metropolitan water clistrict the sum of $\$ 1,546,081.23$, divided as follows : -

## Pirisons and Hospitals Loan

Chapter 434 of the $\boldsymbol{A}$ lets of 1902 authorized the issue of scrip to the amount of $\wp \overline{5} \bar{j} G, S 00$, for a term not excecling thirty years, for the construction and enlargement of certain public buildings which were named in the act. Under authority of this act the Treasurer and Receiver-General issued scrip to that amount, with interest at the rate of $3 \frac{1}{2}$ per cent. per annum. These bouds become due Nov. 1, 1931. This loan was issued to carry out what seems to be the policy of the Commonwealth, - to provicle mure economically for the annual increase in the number of insane by providing for increasing the capacity of the existing hospitals
rather than to establish any new institutions. The total issue of boucls uncler the various acts for these purposes up to Jan. 1, 1903, amounts to $\$ 921,600$.

## State Hodse Loan.

Uncler authority of chapter 537 of the Acts of 1901 there Las been a further issue of scrip to the amount of $\$ 75,000$, to meet the expenses in connection with improving the tract of land around the State House. These bonds were issued at the rate of 3 per cent. per annum, and mature Oct. 1, 1918.
The total issue of scrip for all purposes in connection with the construction and remodelling of the State House up to Jan. 1, 1903 , amounts to $\$ 6,410,000$. Of this amount, boncls amounting to $\$ 2,335,000$ became due and were paid July 1, 1901, leaving now outstancling scrip amounting to $\$ 4,075,000$.

## State Higinway Loan.

Uncler authority of chapter 246 of the Acts of 1902 scrip to the amount of $\$ 375,000$ was issued for the construction of State highways, bearing interest at the rate of 3 per cent. per annum on $\$ 10,000$ ancl $3 \frac{1}{2}$ per cent. per annum on $\$ 365,000$. This scrip becomes due April 1, 1932, and makes the total issue of scrip for highway purposes up to Jan. 1, 1903, $\$ 3,8 \supseteq 5,000$.

The total amount of loans authorized by the Legislature up to clate is $\$ 4,500,000$.

The total expencliture up to Jan. 1, 1903, for highways, which inclucles the expenses of the temporary commission and of the permanent commission, from appropriations and loans, amounts to $\$ 4,395,630.17$. This does not inclucle any appropriations for interest on the loans or for sinking fund requirements.

The receipts have been as follows: -
From counties,
From street ralilwits,
$\$ 139,82498$
2,42139
13,689
\$155,9:35 37

## Pomtraits.

Chapter 19 of the Resolves of 1902 authorized the expenditure of a sum not exceeding \$500 for procuring the portraits of all the Auditors who have served the Commonwealth from the establishment of the office in 1849 up to and inclucling the year 1902. The search for likenesses of my preclecessors in this oflice proved a very interesting one, and I am happy to state that it was successful, and that their portraits are now upon the walls of this department. The expense incurred was $\$ 300$.

## LEGISLATION SUGGESTED.

## State Institutions.

The various insane asylums and hospitals and the Hospital for Dipsomaniacs and Inebriates, the Hospital for Epileptics, State Sanatorium and the School? for the Feeble-mincled have been carried on cluring the present year nucler authority of sections 127 and 128 of chapter 87 of the Revised Laws.
Section 127 provides for an estimate to be filed with the Auditor of the Commonwealth, and antappropriation is made, determined by estimating at the rate of boarcl fixed by law upon the average daily number of State patients for the preceding year plus the average annual increase for the preceding five years. This arrangement seemed to work very well during a large portion of the year, but inasmuch as the receipts, which the law provides shall be turned into the treasury of the Commonwealth and out of Which are to be paicl the expenses of running the institutions, in addition to the amount appropriated from the treasury of the Commonwealth, are received for the most part from cities ancl towns, and are payable quarterly, some of the institutions find themselves entirely out of money in the last month or two of the year, and have nothing with which to pay their outstanding bills.

Section 6 of chapter 87 provides that the State Board of Insanity shall have general supervision over all these hospitals, as well as the State Colony for the Insane, and also provides that on and after the first clay of January, 1904, the Commonwealth shall, subject to the provisions of section 2 of chapter 451 of the Acts of the year 1900, have the carc, control and treatment of all insane persons, the care of whom was rested by the provisions of law in force on the eleventh day of July in the year 1900 in the Commonwealth, in the cities or towns or in any board of oflicers thereof, or who may be committed to the asylums or institutions of the Commonwealth for the care of the insane. Anclit further provides that no city or town except lioston shall establish such an asylum or institution, nor, after said first day of January, maintain the same or be liable for board, care, treatment or act of any insane person.

The practical operation of this section is that the Commonwealth, on and after Jan. 1, 1904, assumes the care and cost of support of all the insane in cities and towns except Boston, and inasmuch as a large proportion of the receipts of the varioushospitals comes from the cities and towns, which, after 1904, will be entirely cut off, the Commonwealth will be called upon to appropriate such sums of money as may be necessary to pay nearly the entire running expenses of these various institutions.

Now I respectfully recommend to the Legislature that sections 127 and 128 of chapter 87 be amended so as to provide for an annual appropriation out of the treasury of the Commonwealth to meet the expenses of the various institutions provided for by these sections, and at the same time to provide for the payment into the treasury of the Commonwealth of their entire receipts.

## Metrofolitan Paris Loan Siniting Fund.

In 1894 the $\Lambda u d i t o r$ recommended in his report that the sinking fund known as the metropolitan parks loan sinking fund be maintained for the purpose of paying at maturity all loans issued for parks and boulevards. In compliance with that recommendation the Legislature enacted in 1895 chapter 283 , which provided for the consolidation of the sinking funds for park purposes and boulevards into one sinking fund. It seemed at that time wise to do this, but experience has shown that it was a mistake. One-half of the expense of boulevards is paid out of the general tax levy, and it has been found difficult to handle the sinking fund in such a way as to readily ascertain what proportion is applicable to the bonds issued for boulevard purposes. I would therefore respectfully recommend the repeal of chapter $\because S 3$ of the Acts of $189 \overline{5}$, and the passage of a law authorizing the Treasurer and ReceiverGeneral to establish a new sinking fund, to be known as the metropolitan parks loan sinking funcl, series two, and to authorize the transfer from the metropolitan parks lon sinking funcl of such portion of the cash and securities as shall be determined to properly belong to the proposed new sinking fund. In consultation with the Treasurer and Receiver-General I find that he is in full accord with this recommendation, and will refer to the sulbject in his annual report.

Returns of Railroad Companies.
Chapter 438 of the $\Lambda$ cts of $190 \dot{2}$ provides, in section 5 , that after the first clay of April in the year 1903 the cost of printing and publishing various public documents shall be charged to and paicl from the appropriation of the clepartment from which they are issued. Uncler this law the cost of printing and binding the report of the Railroad Commissioners will be paid from an appropriation made for the expenses of the Railroad Commissioners and assessed upon the railroad companies. Section 84 of chapter 111 of the Revised Laws provides: "At the time of making such annual returns, each railroad corporation shall pay to the treasurer and receiver-general twenty dollars, which shall be applied to the payment of the expense of printing and bindiug the returns of the several railroatl corporations." Insomuch as by chapter 438 of

1902 the entire expense of printing the report, including the returns, is to be borue by the railroad companies, I respectfully recommencl that section 84 of chapter 111 of the Revised Laws be repealed.

## Duties of the Auditor.

Among other duties devolving upon the Auditor of Accounts is the duty of annually examining the books, accounts and vouchers of the Treasurer and Receiver-General. This duty has been performed during the past year, and I am pleased to certify that I found the books, accounts and vouchers in excellent shape, and the cash and securities, as shown by the books of this department, to be correct.

In my last annual report I called attention to the fact that the Auditor, by virtue of his oflice, was a member of several commissions, and I respectfully suggested the expediency of legislation to relieve him from service upon some of these. . Legislation has since relieved him from service upon the State aid commission and from the duty of examining as to the introduction into reports of maps, plans, etc. The experience of the past year has strengthened an opinion which I had already formed, that some change should be made in the commission on voting machines and ballot-boxes. My service on those commissions has clearly demonstrated that such duties should be entrusted to other hands, and I believe that the Commonwealth should follow the example of other States, where perhaps the matter has received even greater attention than here, and should establish a commission specially qualified by experience to pass upon mechanical devices of these sorts, said commission to receive compensation at the hands of those who present the machines for examination.

As I said in my last report, the responsibilities of this department have so largely increased during recent years that it would seem that the cluties incident thereto, if properly attended to, shoukd require all of the time of its head, and I again suggest the expediency of legislation relieving the Auditor from service at least upon the two commissions specially referred to.

## Additional. Clemical Assistance.

In my last annual report, referring to the increase of the work of this department, I respectfully recommended legislation authorizing me to expencl $\$ 1,000$ for clerical assistance in addition to the amount then authorized by law. My request was granted, but the experience of the past year has demonstrated that the amount appropriated is iusullicient, and I respectfully recommend a further increase of $\$ \overline{5} 00$.

## In Conclusion.

Section 17 of chapter 6 of the Revised Laws provides that the Auditor shall prescribe the number and form of all amalytical and subsidiary accounts which shall be made from the accounts of record kept at each institution. Investigation of the methods pursued at the various institutions of the Commonwealth developed the fact that various systems were in use, and it seemed to me desirable that a uniform system should be formulated for all of said institutions. I gave to the subject considerable time and thought, and arranged a system which I believe will show clearly, under proper clepartments, the expenses of each institution, and make it possible to compare one with another, the accounts being kept upon a uniform basis. This system has been in use for more than a year, as many of the institutions adopted it to take effect at the beginning of their year, that is, upon Oct. 1, 1901. It has seemed to work well, and the reports of the institutions and the details as shown in the report of this department will, I think; establish that fact. I desire to acknowledge that in formulating the system I received valuable aid from Dr. Copp, executive officer of the Board of Insanity.

Respectfully submitted,
HENRY E. TURNER,
Auclloor.
1903.]

PUBLIC DOCUMENT - No. B.

Revenuereceipls.
J) ETailes 72 To $7 \overline{5}$.

DETAILS No. 72.
Legislative lbuldetin.
[RENolves 1003, chtul. : :-7]

| Rocived from Clatles G. Ditvis, Sergeent-at-A rms, sitle of <br> bulletins. |
| :--- |

DETAILS No. 73.
Rent of (treat Ponds.


DETAILS No. 74.
Escireatel Estates.


DETAILS No. 75.
Pexaities from Gas and Famectric Ligitt Combinimes. [Herised Latwis, chatp. 121, sert. 32.]
Beocired from (iloucestor Gas Liglat Company, . . .

Statement VI. - Expenses belonging to 1901 and 1902
Expenses, etc. - Concluclecl.

|  |  | Expenses 1901. | $\begin{gathered} \text { Expenses } \\ 1902 . \end{gathered}$ |  |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Detail } \\ 386 \end{gathered}$ | Penalties for illegal sale of dairy products, | - | \$300 00 |  |
| 387 | Committee on Wachusett Reservoir, | - | \$2,256 18 | 83, ${ }^{2}$ |
| 388 | Committee on Charles River dimm, | - | \$19,652 23 | \$10,000 |
| 389 | State printing contract, | - | \$52 13 | 81000 |
| 390 | Little's bridge in Marshfield, | - | \$1,405 59 | \$2,mm |
| 391 | Medals for minute-men of 1861, <br> Testimonials for soldiers and satilors in Spanish war, | - | \$!363 | \$1,000 |
|  |  | - | - | \$1,000 |
| 392 | Boston, Cape Cod \& New York Canal Company, interest, | - | \$10,587 38 | 810,200 |
| 393 | Committee on corporation laws, . | - | \$1,355 31 | \$10,m |
| 394 | Buard of Publication, | - | \$26 57 | 80 |
|  | Abolition of grade crossings lom, | \$272,967 09 |  |  |
|  | Armory loan, | 43,800 00 | $51,535 \text { on }$ |  |
|  | Fitchburg Railroad securitics lom, | 176,855 00 | 173,355 00 |  |
|  | Firbor improvement lown, | 17,500 00 | 17,500 00 |  |
|  | Malssachusetts Hospitial for Consumptives loan. | 7,415 00 | 9,655 00 |  |
|  | Massachusetts Hospital for Epileptics lown | 8,708 50 |  |  |
|  | Massinchusetts war lom, - | 36,15583 | 37,050 00 |  |
|  | Medfield Insanc Asylum loan, | 36,750 00 | 30,345 25 |  |
|  | Metropolitan parks loan, Metropolitan parks loan, series | 2:2, 0332 | 255,167 50 |  |
|  | two, . . . | 101,750 00 | 109,625 00 |  |
|  | Metropolitan sewerage lom, . | 223,659 : 6 | 293,787 36 |  |
|  | Mctropolitin sewerage loan, Neponset system, | 28,075 00 | 28,540 00 |  |
|  | Metropolitim water loan, | 755,175 00 | 1,087,544 50 |  |
|  | Prisons and hospitals lom, | $5,88 \pm$ 118,56500 | $\begin{array}{r}21,512 \\ 114,000 \\ \hline 100\end{array}$ |  |
|  | State IIouse loan, | 77,050 00 | 10,170 00 |  |
|  | State highway loan, | 109,750 00 | 121,537 50 |  |
|  | 'Temporary loan, . . | 53,008 5! | 81,758 71 |  |
|  | Interest maid to sundry funds, | $95,(65745$ | 82,87!) 30 |  |
|  |  | 22,402,151 32 $32,820,885$ 29 |  |  |

[908.]

STMTEIENT VII.
Revenue Expenneq.


Sentite Pay Roll-Concluded.


House Pay Roll-Continued.


House $\mathrm{P}_{\mathrm{A}}$ Roll-Continued.


Holse Pay Roll - Continued.


House Pay Roll - Concluded.


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## DETAILS No. 118

Clerks - Senate and House.
[Revised Lawe, chap. 3 ; Acts 1902, chap. 1.]


DETAILS No. 119.
Chaplains - Senite anj House. [Revised Laws, chap. 3; Acts 1!wo, chatp. 1.]
Edmund Dowse
Daniel W. Waldron,

DETAILS No. 120.
Sergeant-at-Arms' Depaimment.
[Revised Laws, chatp. 10; Acts 1903, chatp. 1.]


DETAILS No. 121.
Doorkeepers, Messengers and Pages. [Revised Lawe, chap. 10; Acts 1902, chap. 1.]

## David T. Remington, Senate. <br> David T. Remington, doorkeeper,

Amounts carriecl forwart, .

Statement Vif.
Revenue Expenses.
DETAILS 123
Legislative Printingi, Binding, etc. - Concluded.


## DETAILS No. 123

Printing ani Binding Manual of the Genmral Court.
[Revised Laws, chap. 9; Acte 1902, chap. 1.]
13,500 copies Manual of the General Court, .

## DETAILS No. 124

Stationery for the "Senate ordered by the Clerr.
[Revibed Laws, chap. 6; Acts 1902, chap. 1.]
Stationery, etc.,

## DETAILS No. 125.

Stationery for the House ordered by the Clerk.
[Revibed Laws, clap. 6; Acts 1902, chap. 1.]
Stationery, etc.
Amount carrien forvourd, .

$$
\text { (Aymast VII. Revenue Expeusen. DETails } 126 \text { to } 128 .
$$

## DETAILS No. 128.

grionery, Printing, etc., Oldiered by tile Sergeant-AT-ARMS.
[Revised Latwe, (hap. 6; $\Lambda$ cts 10n2, chatp. 1.]


## DETAILS No. 128

Pixpenses of Legislative Comirttees. [Revinel Laws, chap. (f; Acts I!k!, chaps. 1 aud 532.]


## Statement Vil. <br> Bevenne Expensen. <br> Detalls

Enpenses of Legislative Comatrtees - Continued

1903.]
semmergat VII.

Revenue Expenses.
Details 128.
Expenses of Legislative Connmttees - Continued.


| Statement Vif. | Revenue Expenses. | Dematid |
| :--- | :--- | :--- |
| Enpenses of Legiscative Committees - Continuel |  |  |

Amounts brought forward, Telegrams,
Travelling expenses,

Committee on
Advertising,
Carriage hire,
Cigars,
Cigars ${ }^{\text {Hotel }}$ bills,
Telegrams, :

| $\begin{array}{l}\text { Committee on pul } \\ \text { Advertising, } \\ \text { Carriage hire, } \\ \text { Cirars, } \\ \text { Hotel bills, } \\ \text { Telegrams, } \\ \text { Travelling expenses }\end{array}$ |
| :--- |



Travelling expenses,
Committee on public lighting, -
Advertising, Advertising,
Carriage
Cigars ${ }^{\text {Hotel }}$ bills,
Travelling expenses,
Committee on public service, Alvertising,
Cigars, ${ }_{\text {Hotel bills, }}$
Travelling expenses,
Committee on railroads, -
Advertising,
Carriage hire,
Carriage hir
Hotel lills,
Hotel lills,
Committee on roads and bridges, -
Advertising, . .
Carriag
Cigars,
Cigars,
Hotel bills,
Travelling expenses,
Committee on State House, Advertising,
Hotel bills,

Committee on street railways, -
Advertising.
C:rriage
Hotel bills,
Telegrams,
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Detalls 128.
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Expenses of Legislative Bulletin. [Res. 1002, chatp. 3; $\Lambda$ cts 1902, chap. 208.]


GOVERNOR AND COUNCIL.

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Goremoris Salary.
[Revised Laws, Mhap. 4.]
Vir Manay Crane, Governor, . . . . . . . $\$ 8,00000$

DETAILS No. 131.
Compansation and Travelling Enpenses of Lifutenant-Governoi and Council.
[Revised Laws, chaps. 4 and 6; Acta 1902, chap. Br]


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DETAILS No. 349.
Prisons and Hospitals Lon Sinking Fund, Reierea
[Acts 1002, clinp. 9.]
Paid prisons and hospitals loan sinking fund,

DETAILS No. 350.
State Higmway Loan Sinking Fund, Repenur, [Acta 1902, chnp. 10.]
Paid State highway loan sinking funcl, . . . . . 810 Cm

DETAILS No. 351.
State House Lonns Siniting Fund, Revenue. [Acts 1:0n, chaps. 98 and 341.]

Prid State House loans sinking fund,

## DETAILS No. 352.

Tenporary Lonns.
[Ree. 1002, chap. ‥]

| National Shawmut Bank, Boston, Metropolitan water loan fund, Commonwealth flats improvement fund, New England Trust Company, Boston, National Bank of Redemption, Boston, Second National Bank, Boston, National Bank of Commerce, Boston, Interest on metropolitan parks loan, series 2, | $\$ 2,225,00000$ $1,000,00000$ 604,209 320,000 250 250,00000 250,00000 50,00000 14808 | 84,701; |
| :---: | :---: | :---: |

DETAILS No. 353.
Massachusetts State Firemen's Assoclamion. [Revised Latwz, chap. 32, sect. 71; $\Lambda$ cta 1902, chaps. 108 and 208.]

Paid Hiram R. Williamson, treasurer Massachusetts State Firamen's Association, for the fircmen's relief fund of Massachusetts,

| Revenue Expennen. Details 354 to 358. |  |  |
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| DETAILS No. 354. <br> Escheated Estates. <br> [Revised Lams, chap. 138, sect. 18; Acts 1902, chaps. 98 and 341.] |  |  |
| 40 Joseph N. Pastern, administrator of the estate of PeterCululo, |  |  |
| DETAILS No. 355. <br> nnuities of Martha Johonnot. <br> . 1841, clıap. C5; 1843, chap. 73 ; Acts 1902, clıap. 5.] |  |  |
| Lute of Catherine S. Fry, tose of Frazces L. Prescott, $\therefore \quad: \quad . \quad$$\$ 5000$ <br> 5541 |  |  |
| DETAILS No. 358. <br> Construction of Ronds in Masiipee. <br> [Acts 1870, chsp. 293; 1902, chap. 98.] |  |  |
| DETAILS No. 357. <br> Construction of Ronds in Truro. <br> [ 4 cts 1901, clıap. 227; 1902, chap. 98.] |  |  |
|  |  |  |
| WBimstable County for repairs to Truro roads in 1902, . . |  | \$600 00 |
| DETAILS No. 358. Gratuities. |  |  |
|  |  |  |

## Statenent VII. Revenue Expensen.

## Gratuities - Concluded.

## Amount brought forvard, .

Widow of John N. Ball, Res. 1902, chap. 05 ; Acts 1902, chat. 469 ,
lexandrina Groeno, Res. 1902, chip. 100; Acts Harry J. Dougan, Res. 1902, chap. 105 ; Acts $1902^{\circ}$, chap. 532 ,
Father of William L. Mooney, Res. 1902, chap. 106 ; Acts 1!90, claap. 5:32, 1902 , chap. 108; Acts 1902, Walter H. Gilman, Res. 1902, chap. 108; Acts 1902, widow of Joun Hopkins, Res. ív2, chap. 109; Acts 1902, chap. 532, Res. 1902, chap. 113; Acts 1902 , chap. 532 ,
Lydia V. Jarvis, Res. 1902, chap. 123 ; Acts 1902 ,
cliap. chap. 645


## DETAILS No. 350.

Unclaimed Dividends from Insolvent Corporamions,
[Revised Lawf, chap. 13, sect. 95; Acts 19n2, chaps. 38 and 841.]

| Emigrant Satings Bane. |  |  |  |  |  | $\begin{array}{r} \$ 1,140 \quad 20 \\ 8110 \$ \end{array}$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Namk of Depositor. |  |  |  |  | Number of Book. |  |  |
| Thomas Collier, Mary Collier, . . . . . . 4,8 <br> United Order of the Golden Lion. <br> Paid sundry persons, |  |  |  |  |  |  |  |
|  |  |  |  |  |  | . . |  |
|  |  |  |  |  |  |  |  |

DETAILS No. 360.
North Metropolitan Systen of Sewage DisposalMaintenange.
[Acts 1889, chap. 439; 1902, chap. 51.]


DETAILS No. 361.
South Metropolitan Sistem of Sewage DisposalMaintenance.
[Acts 1.sis, chap. 439; 1903, chap. 13.]



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[^0]:    1 Ded Marehs.

