
REPORT

OF THE

AUDITOR OF ACCOUNTS

OF THE

Commonwealth of Massachusetts

FOR THE

YEAR ENDING DECEMBER 31, 1903.

Compliments of . .

HENRY E. TURNER,

Auditor.

WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
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1904.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 30, 1904.

To the Honorable Senate and House of Representatives.

I have the honor to present the fifty-fifth annual report of this department, it being for the year ending Dec. 31, 1903.

The financial transactions and financial condition of the Commonwealth are summarized in the following statement:—

REVENUE RECEIPTS AND PAYMENTS.

The receipts and payments on account of revenue for the year 1903, including cash in the treasury, are shown in the following statement:—

Revenue receipts,	\$5,782,025 69	
State tax for 1903,	2,500,000 00	
Cash on hand Jan. 1, 1903,	1,355,169 83	
Total applicable to running expenses,	\$9,637,195 52	
Receipts from other sources (including corporation tax, national bank tax, etc., distributed to cities and towns, temporary loans, etc.),	11,102,134 09	
Total,	\$20,739,329 61	
Payments during the year on account of running expenses,	\$7,897,154 63	
Other payments (being a distribution of the corporation, national bank and other taxes, etc.),	11,445,425 70	
	19,342,580 33	
Cash on hand Jan. 1, 1904,	\$1,396,749 28	

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, 1903,	\$5,125,919 67	
Cash received during the year from all sources, including transfers, etc.,	21,814,473 99	
Total,	\$26,940,393 66	
Payments on these accounts,	21,365,950 08	
Cash on hand Jan. 1, 1904,	\$5,574,443 58	

FUNDED DEBT.

Direct Debt.

Total direct debt Jan. 1, 1903,	\$27,413,323 30	
Increased during the year by the issue of bonds to the amount of	2,102,150 00	
Total direct debt Jan. 1, 1904,		\$29,515,473 30
Decreased by payment of Boston, Hartford & Erie Railroad bonds, due Jan. 1, 1900,		973 30
		<u>\$29,514,500 00</u>
Amount of sinking funds Jan. 1, 1903,	\$13,940,695 21	
Increase during the year,	791,163 82	
		<u>14,731,859 03</u>
Net direct debt for State purposes Jan. 1, 1904,		\$14,782,640 97

Contingent Debt.

The amount of contingent debt Jan. 1, 1903, was	\$56,855,412 00	
Increased during the year by the issue of bonds to the amount of	4,914,000 00	
Total,		\$61,769,412 00
Amount of sinking funds Jan. 1, 1903,	\$4,364,034 35	
Increase during the year,	822,149 07	
		<u>5,186,183 42</u>
Net contingent debt for metropolitan district and armory purposes, Jan. 1, 1904,		\$56,583,228 58

The debt incurred for State purposes is payable by the Commonwealth at large. The contingent debt is a loan of the credit of the Commonwealth to certain metropolitan districts for water, sewerage and parks, and to certain cities for the building of armories; and the interest and sinking fund requirements are annually assessed upon said cities and districts, no portion of the debt being a liability of the Commonwealth at large.

INCREASE IN DIRECT DEBT.

This debt was increased by the issue of bonds of the following loans:—

War,	\$5,000 00
Hospital for Consumptives,	150,000 00
Hospital for Epileptics,	50,000 00
Medfield Insane Asylum,	165,500 00
Metropolitan parks, series two,	205,000 00
Prisons and hospitals,	746,650 00
State highway,	400,000 00
State House,	380,000 00
Total,	<u>\$2,102,150 00</u>

INCREASE IN DIRECT DEBT SINKING FUNDS.

These funds were increased from the following sources:—

Premiums on Bonds sold for the Following Loans:—

Medfield Insane Asylum,	\$6,218 85	
Prisons and hospitals,	35,720 96	
State highway,	19,814 20	
State House,	7,023 90	
		<u>\$68,777 91</u>

From United States.

Massachusetts war loan, on account of Spanish war claim,	1,921 01
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Revenue Appropriations for Sinking Funds, as follows:—

Massachusetts war,	\$567 51	
Medfield Insane Asylum,	6,149 37	
State highway,	66,403 59	
State House,	69,347 60	
		<u>142,468 07</u>

Income from Investments of Following Sinking Funds:—

Abolition of grade crossings,	\$248,772 91	
Boston, Hartford & Erie Railroad,	6 63	
Harbor improvement,	6,749 49	
Massachusetts war,	4,741 13	
Medfield Insane Asylum,	9,742 52	
Prisons and hospitals,	\$22,836 81	
Less for printing bonds,	35 00	
		<u>22,801 81</u>
State highway,	\$36,016 04	
Less for printing bonds,	35 00	
		<u>35,981 04</u>
State House,	\$95,363 75	
Less for printing bonds,	115 00	
		<u>95,248 75</u>
		<u>424,044 28</u>

Transfer from Contingent Debt Sinking Fund.

To metropolitan parks sinking fund, series two,	154,925 85
Total,	<u>\$792,137 12</u>

Decreased by:—

Boston, Hartford & Erie Railroad bond, paid,	973 30
	<u>\$791,163 82</u>

INCREASE IN CONTINGENT DEBT.

This debt was increased by the issue of bonds of the following loans:—

Armory,	\$8,000 00
Metropolitan parks,	465,000 00
Metropolitan parks, series two,	205,000 00
Metropolitan sewerage, north system,	500,000 00
Metropolitan sewerage, south system,	1,736,000 00
Metropolitan water,	2,000,000 00
	<u>\$4,914,000 00</u>

INCREASE IN CONTINGENT DEBT SINKING FUNDS.

These funds were increased from the following sources:—

<i>Premium on Bonds sold.</i>		
Metropolitan water loan,	\$93,473 76	
<i>Income from Investments of Sinking Funds, as follows:—</i>		
Armory,	\$22,279 58	
Less for printing bonds,	35 00	
	\$22,244 58	
Metropolitan parks,	\$20,875 93	
Less for printing bonds,	45 00	
	20,840 93	
Metropolitan parks, series two,		13,099 62
Metropolitan sewerage,	\$24,258 32	
Less for printing bonds,	70 00	
	24,188 32	
Metropolitan water,	\$136,426 96	
Less for printing bonds,	453 50	
	135,973 46	
		216,346 91
<i>Assessments on Cities and Towns.</i>		
Armory,	\$37,597 80	
Parks,	143,653 84	
Sewerage,	94,213 37	
Water,	380,744 51	
		656,209 52
<i>Rents, Land Products, etc.</i>		
Parks,	\$204 68	
Water,	10,840 05	
		11,044 73
Total,		\$977,074 92
<i>Decreased by:—</i>		
Transfer to direct debt sinking fund, metropolitan parks, series two,		154,925 85
Total,		\$822,149 07

LOANS, SINKING FUNDS AND ANNUAL INTEREST.

Direct Debt.

	Latest Ma-turity.	Loan.	Sinking Fund.	Annual Interest.
Abolition of grade crossings loan,	1929	\$8,300,000 00	\$6,218,762 30	\$280,500 00
Fitchburg Railroad securities loan,	1913	5,000,000 00	5,000,000 00	*175,000 00
Harbor improvement loan,	1937	500,000 00	85,885 52	17,500 00
Massachusetts Hospital for Consumptives loan,	1933	450,500 00	188,673 86	14,905 00
Massachusetts Hospital for Epileptics loan,	1933	393,450 00		
Prisons and hospitals loan,	1933	1,668,250 00	136,728 46	57,388 75
Massachusetts war loan,	1928	1,240,000 00		
Metropolitan parks loan, series two (one-half),	1943	1,942,500 00	154,925 85	65,925 00
Medfield Insane Asylum loan,	1933	1,339,800 00	270,332 60	46,893 00
State highway loan,	1933	4,225,000 00	568,991 92	142,075 00
State House construction loan,	1918	3,225,000 00	2,107,538 52	96,750 00
State House construction loan, Memorial Hall,	1916	250,000 00		
State House construction loan, Bulfinch front,	1916	375,000 00	13,125 00	19,650 00
State House loan,	1918	605,000 00		
		\$29,514,500 00	\$14,731,859 03	\$988,080 25
*Sinking fund income pays this interest, Acts 1893, chapter 408,				175,000 00
Net interest,				\$813,080 25

Contingent Debt.

Armory loan,	1932	\$1,901,000 00	\$596,782 31	\$57,675 00
Metropolitan parks loan,	1943	8,020,000 00	801,949 25	271,125 00
Metropolitan parks loan, series two (one-half),	1943	1,942,500 00	154,925 86	65,925 00
Metropolitan sewerage loan, north system,	1940	6,095,000 00	754,690 41	186,825 00
Metropolitan sewerage loan, south system,	1943	7,310,912 00		
Metropolitan water loan,	1943	36,500,000 00	2,877,835 59	243,932 36
		\$61,769,412 00	\$5,186,183 42	\$2,048,462 36

NET DIRECT DEBT FOR FIVE YEARS.

Jan. 1, 1900,	\$16,676,275 14
Jan. 1, 1901,	11,704,166 45
Jan. 1, 1902,	12,459,253 61
Jan. 1, 1903,	13,472,628 09
Jan. 1, 1904,	14,782,640 97

MATURITY OF THE DIRECT DEBT.

1909, April 1,		\$2,500,000 00
1913, August 1,		5,000,000 00
1915, April 1,		850,000 00
1916, April 1,		625,000 00
1917, April 1,		125,000 00
1918, { April 1,	\$50,000 00	
{ October 1,	605,000 00	
		655,000 00
1920, April 1,		1,300,000 00
1923, November 1,		5,000,000 00
1924, April 1,		700,000 00
1925, November 1,		460,500 00
1927, April 1,		874,300 00
1928, { April 1,	\$1,540,000 00	
{ May 1,	1,500,000 00	
		3,040,000 00
1929, { April 1,	\$400,000 00	
{ May 1,	1,983,450 00	
		2,383,450 00
1930, April 1,		400,000 00
1931, { April 1,	\$350,000 00	
{ November 1,	921,600 00	
		1,271,600 00
1932, April 1,		375,000 00
1933, { April 1,	\$565,500 00	
{ May 1,	946,650 00	
		1,512,150 00
1934, January 1,		250,000 00
1936, January 1,		300,000 00
1937, January 1,		1,000,000 00
1938, July 1,		50,000 00
1939, July 1,		250,000 00
1940, July 1,		387,500 00
1943, January 1,		205,000 00
		\$29,514,500 00

MATURITY OF THE CONTINGENT DEBT.

1918, September 1,		\$833,000 00
1920, September 1,		55,000 00
1921, September 1,		95,000 00
1922, September 1,		100,000 00
1923, September 1,		110,000 00
1925, September 1,		150,000 00
1927, March 1,		320,000 00
1930, { January 1,	\$5,795,000 00	
{ April 1,	800,000 00	
		6,595,000 00
1931, September 1,		163,000 00
1932, March 1,		75,000 00
1934, January 1,		1,550,000 00
1935, { March 1,	\$839,000 00	
{ July 1,	13,000,000 00	
		13,839,000 00
1936, { January 1,	\$2,300,000 00	
{ March 1,	65,000 00	
		2,365,000 00
1937, January 1,		1,900,000 00
1938, { January 1,	\$1,000,000 00	
{ July 1,	1,050,000 00	
		5,050,000 00
1939, July 1,		6,379,912 00
1940, July 1,		3,973,500 00
1941, January 1,		10,750,000 00
1942, January 1,		3,500,000 00
1943, { January 1,	\$3,716,000 00	
{ July 1,	250,000 00	
		3,966,000 00
		\$61,769,412 00

ESTIMATED AND ACTUAL REVENUE.

In the following table the estimated revenue of 1903, applicable to running expenses, the amount actually received and the sources from which it was derived, are given: —

SOURCES OF REVENUE.	Estimated Revenue.	Actual Revenue.
	1903.	1903.
Corporation taxes, net,	\$1,000,000 00	\$1,298,348 97
Corporation taxes due and unpaid,	82,829 69	—
National bank stock taxes, net,	380,000 00	401,294 54
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,500,000 00	1,660,260 60
Collateral legacy tax,	375,000 00	506,146 88
Insurance taxes and licenses,	400,000 00	506,416 48
Excise tax on life insurance companies,	230,000 00	268,137 20
Foreign railroad companies' tax,	24,500 00	24,649 80
Coal and mining companies' tax,	14,000 00	8,389 10
Excise tax on foreign corporations,	—	9,450 98
Hawkers' and peddlers' licenses,	18,000 00	19,375 60
Secretary's fees,	35,000 00	49,870 06
Fees from courts of insolvency,	12,000 00	15,554 84
Fees from inspection of boilers,	—	10,977 00
Liquor licenses,	800,000 00	775,665 43
Interest on deposits, net,	100,000 00	37,373 49
Cities and towns for support of paupers,	75,000 00	6,765 70
Sundry institutions,	15,000 00	66,089 72
Sales of books,	—	13,214 14
Miscellaneous,	65,000 00	104,046 26
	\$5,126,329 69	\$5,782,025 69
Cash on hand Jan. 1, 1904,		1,355,169 83
State tax paid in 1903,		2,500,000 00
		\$9,637,195 52

ACTUAL REVENUE AND EXPENSES FOR 1903.

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.

The actual running expenses of the State government for 1903, as shown by Table 2, following, were		\$7,830,848 18
The actual revenue applicable thereto was	\$5,782,025 69	
To which is to be added the cash on hand Jan. 1, 1903,	1,355,169 83	
		7,137,195 52

Showing a deficiency in revenue of \$693,652 66

TABLE 1. — Revenue and Receipts applicable to General Purposes.

[For details of 1903 see Part I., Statements I. and II.]

	1899.	1900.	1901.	1902.	1903.
Corporation taxes, net,	\$949,130 57	\$1,020,718 30	\$1,333,971 15	\$1,288,620 68	\$1,298,348 97
Bank stock taxes, net,	381,071 62	402,296 48	399,327 04	406,526 76	401,234 54
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,388,649 25	1,470,281 27	1,531,307 23	1,594,502 56	1,660,260 60
Collateral legacy tax,	484,913 27	407,289 92	514,136 97	433,710 47	506,146 88
Insurance taxes and licenses,	366,702 45	404,865 11	425,033 35	464,762 56	506,416 48
Excise tax on life insurance companies,	203,511 18	219,395 72	234,521 86	248,860 11	268,137 20
Excise tax on foreign corporations,	—	—	—	—	9,450 98
Foreign railroad companies' tax,	26,749 00	26,749 00	26,749 00	24,649 80	24,649 80
Coal and mining companies' tax,	13,296 27	21,450 96	21,065 26	17,048 87	8,389 10
Secretary's fees,	59,666 87	59,128 79	59,771 00	61,536 95	69,245 56
Fees from courts of insolvency,	14,353 20	15,119 93	13,813 89	14,147 16	15,554 84
Fees from inspection of boilers,	13,141 02	11,686 00	12,059 00	11,447 00	10,977 00
Sales of books,	2,345 97	1,790 75	2,312 32	11,279 92	13,214 14
Income from sundry institutions,	19,126 33	18,678 41	17,090 68	19,110 44	66,089 72
Liquor licenses,	733,467 33	805,191 17	811,683 23	843,146 40	775,665 43
Support of paupers from cities and towns,	107,655 59	120,812 54	117,606 80	82,095 31	6,765 70
Interest on revenue bank balances, net,	38,906 54	27,957 79	25,973 79	31,492 12	37,373 49
Miscellaneous,	31,210 46	29,387 51	36,978 87	61,642 07	104,045 26
Total revenue,	\$4,833,896 92	\$5,062,799 65	\$5,583,401 44	\$5,614,579 18	\$5,782,025 69
State tax,	1,500,000 00	1,500,000 00	1,750,000 00	1,500,000 00	2,500,000 00
Cash on hand January 1,	2,141,827 20	1,753,793 29	562,527 33	1,799,205 34	1,355,169 83
Totals,	\$8,475,724 12	\$8,316,592 94	\$7,895,928 77	\$8,913,784 52	\$9,637,195 52

TABLE 2. — Expenditures for General Purposes.

[For details of 1903 see Part I., Statements IV. and V.]

	1899.	1900.	1901.	1902.	1903.
Legislative department,	\$329,230 59	\$349,546 92	\$380,100 81	\$349,277 59	\$373,173 78
Executive and other departments,	177,598 56	160,924 27	164,920 49	184,803 92	195,756 69
State House,	99,847 88	107,901 82	103,607 56	117,640 52	126,252 12
Printing other than legislative,	139,579 91	149,428 98	131,264 77	181,313 74	80,785 44
Judiciary,	355,931 30	366,466 61	388,388 91	399,987 60	417,654 46
Commissions and boards,	481,679 24	530,278 57	502,262 60	514,936 41	609,451 10
Agricultural, including Cattle Commissioners and expenses of the Gypsy Moth Commission,	330,847 30	162,002 06	136,924 83	130,789 76	226,298 07
Educational, including State Library,	465,488 93	722,484 86	536,188 41	558,237 00	869,550 16
Charitable,	1,035,653 60	1,152,737 54	1,156,977 43	1,299,817 22	1,354,084 45
Military,	304,054 20	327,916 84	334,115 13	328,456 28	341,658 72
State and military aid and other war expenses,	864,525 42	834,408 35	841,995 01	857,901 87	842,727 30
Reformatory and correctional,	828,207 44	841,504 61	856,251 91	886,013 57	925,034 63
Public buildings,	416,511 82	363,001 95	269,274 53	361,188 06	307,335 51
Sinking funds and Massachusetts school fund,	322,289 68	279,792 56	100,000 00	301,779 48	242,468 07
Interest on actual State debt,	896,679 57	858,480 16	795,429 01	793,264 13	753,827 67
Miscellaneous,	83,540 16	169,294 54	182,815 22	184,928 10	154,790 01
Totals,	\$7,134,665 66	\$7,176,160 64	\$6,880,517 62	\$7,450,333 25	\$7,830,848 18

ESTIMATES FOR 1904 AND APPROPRIATIONS FOR 1903.

Estimated Expenses, etc.

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.

	Estimate 1904.	Appropriation 1903.
DEPARTMENTS, ETC.		
Executive,	\$50,500 00	\$49,000 00
Legislative,	361,700 00	393,282 18
Secretary,	55,550 00	53,800 00
Treasurer,	35,300 00	35,200 00
Auditor,	21,100 00	21,100 00
Attorney-General,	45,000 00	45,000 00
Tax Commissioner,	38,900 00	35,900 00
Commissioners of Savings Banks,	24,700 00	24,975 00
Insurance Commissioner,	49,325 00	49,325 00
Harbor and Land Commissioners,	44,200 00	42,200 00
Commissioners of Fisheries and Game,	37,501 00	27,635 90
Railroad Commissioners,	56,800 00	54,100 00
Bureau of Statistics of Labor,	39,950 00	34,000 00
Civil Service Commissioners,	26,550 00	26,550 00
Gas and Electric Light Commissioners,	30,300 00	30,869 03
Controller of County Accounts,	8,450 00	8,450 00
Commissioner of Public Records,	5,400 00	5,400 00
Board of Conciliation and Arbitration,	20,800 00	22,764 80
State Board of Health,	89,000 00	86,000 00
Commissioners on Nautical Training School,	65,000 00	64,250 00
Deputy Sealer of Weights, Measures, etc.,	2,600 00	2,600 00
Ballot Law Commission,	1,750 00	1,750 00
Board of Registration in Dentistry,	3,950 00	3,875 00
Board of Registration in Medicine,	6,850 00	6,850 00
Board of Registration in Pharmacy,	7,775 00	7,725 00
Massachusetts Highway Commission,	34,450 00	33,950 00
Commissioners on Province Laws,	13,100 00	10,000 00
Board of Bar Examiners,	1,300 00	1,500 00
Board of Registration in Veterinary Medicine,	-	550 00
	\$1,176,801 00	\$1,178,601 91
EDUCATIONAL.		
Board of Education,	\$12,800 00	\$12,800 00
Board of Education, agents,	16,300 00	16,300 00
Support of normal schools,	271,298 00	267,070 00
Normal Art School,	29,346 00	28,706 00
Massachusetts school fund,	100,000 00	100,000 00
Aid to small towns to provide school superintendents,	98,750 00	96,250 00
Education of deaf pupils,	78,000 00	72,000 00
Perkins Institution and Massachusetts School for the Blind,	30,000 00	30,000 00
Education of adult blind at their homes,	5,000 00	5,000 00
Tuition of children in small towns,	40,000 00	30,000 00
Massachusetts Institute of Technology,	29,000 00	29,000 00
Worcester Polytechnic Institute,	6,000 00	6,000 00
Premium on purchases for the Massachusetts school fund,	50,000 00	100,000 00
Income technical educational fund, United States grant,	6,634 90	5,696 00
<i>Amounts carried forward,</i>	\$773,128 90	\$798,822 00

	Estimate 1904.	Appropriation 1903.
<i>Amounts brought forward,</i>	\$773,128 90	\$798,822 00
EDUCATIONAL—Concluded.		
Aid to free public libraries,	3,200 00	3,700 00
Aid to pupils in normal schools,	4,000 00	4,000 00
State Library,	18,100 00	18,100 00
Miscellaneous,	3,875 00	4,375 00
	\$802,303 90	\$828,997 00
PRINTING, ETC.		
Public documents,	\$48,800 00	\$43,500 00
Assessors' books and blanks,	2,000 00	1,500 00
Paper,	32,000 00	32,000 00
Publishing laws,	500 00	500 00
Preservation of town records,	15,000 00	15,000 00
Counting apparatus,	500 00	-
	\$98,800 00	\$92,500 00
JUDICIARY.		
Supreme and other courts,	\$404,800 00	\$398,900 00
Court of Land Registration,	30,000 00	30,000 00
	\$434,800 00	\$428,900 00
STATE HOUSE.		
Care of building and grounds,	\$129,850 00	\$128,518 94
AGRICULTURAL.		
Board of Agriculture,	\$18,300 00	\$18,000 00
Members' travel,	1,500 00	1,500 00
Cattle Bureau,	100,000 00	73,000 00
Agricultural bounties,	18,000 00	19,800 00
State Dairy Bureau,	8,200 00	8,200 00
Veterinary laboratory,	1,000 00	1,000 00
Nursery inspection,	1,000 00	1,000 00
Agricultural Experiment Station,	10,000 00	10,000 00
Massachusetts Agricultural College scholarships,	10,000 00	10,000 00
Massachusetts Agricultural College,	10,000 00	18,000 00
Massachusetts Agricultural College, trustees' travel,	500 00	500 00
Compensation of inspectors of animals,	7,500 00	7,500 00
Commercial feed stuffs,	3,000 00	3,000 00
Miscellaneous,	-	100 00
	\$189,000 00	\$171,600 00
CHARITABLE.		
<i>State Board of Insanity.</i>		
Salaries,	\$19,300 00	\$16,200 00
Expenses,	5,800 00	5,400 00
Transportation of paupers,	9,000 00	7,500 00
State insane boarded in almshouses,	50,000 00	-
Support of insane, boarded out,	28,000 00	10,000 00
Support of insane persons in Boston Insane Hospital,	91,000 00	-
	\$203,100 00	\$39,100 00
<i>State Board of Charity.</i>		
Division of adult poor,	\$40,000 00	\$39,500 00
Division of minor wards,	43,500 00	43,000 00
Expenses of the Board,	10,000 00	9,800 00
Auxiliary visitors,	1,600 00	1,600 00
Transportation of State paupers,	12,000 00	12,000 00
	\$107,100 00	\$105,900 00

	Estimate 1904.	Appropriation 1903.
CHARITABLE—Concluded.		
<i>Miscellaneous Charitable.</i>		
Reimbursement to towns for support of insane persons,		\$15,000 00
Temporary aid to State paupers,	\$30,000 00	30,000 00
Support of State paupers,	60,000 00	60,000 00
Support of State paupers, Hospital Cottages,	6,000 00	6,500 00
Burial of State paupers,	7,500 00	8,000 00
Support of pauper infants,	53,000 00	53,000 00
Indigent and neglected children,	220,000 00	200,000 00
Danvers Insane Hospital,	216,266 97	43,074 46
Massachusetts State Sanatorium,	100,000 00	90,000 00
Massachusetts Charitable Eye and Ear Infirmary,	40,000 00	30,000 00
Massachusetts Hospital for Epileptics,	78,794 92	41,779 43
Massachusetts State Firemen's Association,	12,000 00	12,000 00
Medfield Insane Asylum,	255,946 48	48,697 32
Massachusetts School for Feeble-minded,	66,348 00	67,824 00
Northampton Insane Hospital,	113,575 43	19,489 96
State Colony for Insane,	29,350 00	13,800 00
State Hospital,	214,045 00	202,660 00
Taunton Insane Hospital,	163,310 00	45,855 00
Westborough Insane Hospital,	133,499 30	51,406 86
Worcester Insane Asylum,	122,149 42	35,046 88
Worcester Insane Hospital,	187,266 82	59,554 88
Expenses of contagious diseases,	30,000 00	75,000 00
Education of indigent children in the public schools,	25,000 00	23,000 00
Medical examiners' fees,	500 00	500 00
Annuities,	5,548 16	7,128 00
Pensions,	520 00	520 00
	\$2,160,620 50	\$1,239,837 39
REFORMATORY AND CORRECTIONAL.		
State Prison,	\$161,800 00	\$162,000 00
Massachusetts Reformatory,	216,600 00	216,600 00
Reformatory Prison for Women,	57,600 00	57,600 00
State Farm,	187,200 00	179,400 00
Lyman School for Boys,	98,970 00	90,700 00
State Industrial School for Girls,	53,727 00	49,342 00
Aiding convicts discharged from State Prison,	3,000 00	3,000 00
Agent for aiding discharged female prisoners,	4,000 00	4,000 00
Aiding prisoners discharged from Massachusetts Reformatory,	5,000 00	5,000 00
Prison Commissioners,	16,825 00	16,825 00
Prison Commissioners' agents,	5,200 00	5,200 00
District Police,	127,400 00	127,137 50
Expenses steamer "Lexington,"	9,000 00	9,000 00
Trustees State Industrial and Lyman Schools,	1,300 00	1,300 00
Massachusetts Hospital for Dipsomaniacs and Inebriates,	35,418 00	21,910 50
Miscellaneous,	2,000 00	1,400 00
	\$985,040 00	\$950,415 00
WAR EXPENSES.		
State and military aid,	\$806,000 00	\$794,000 00
Commissioner of State Aid and Pensions,	18,100 00	18,340 00
Commissioners on War Records,	10,000 00	10,000 00
Massachusetts Soldiers' Home,	30,000 00	30,000 00
	\$864,100 00	\$852,340 00
MILITARY.		
Adjutant-General's bureau,	\$24,300 00	\$24,300 00
Quartermaster-General's bureau,	5,000 00	5,000 00
<i>Amounts carried forward,</i>	\$29,300 00	\$29,300 00

	Estimate 1904.	Appropriation 1903.
<i>Amounts brought forward,</i>	\$29,300 00	\$29,300 00
MILITARY—Concluded.		
Militia pay of officers and men,	170,000 00	150,000 00
Militia transportation,	19,000 00	19,000 00
Quartermaster's supplies,	10,000 00	10,000 00
Armory rents,	38,000 00	38,000 00
Militia camp ground,	1,000 00	1,000 00
Military accounts,	4,000 00	4,000 00
Instruction in riding,	4,000 00	4,000 00
Repairs to clothing,	9,000 00	9,000 00
Care of armories,	35,000 00	35,000 00
Care U. S. S. "Inca,"	1,200 00	1,200 00
Janitors of armories,	7,000 00	7,000 00
Rifle practice,	25,000 00	20,000 00
Preservation of war records,	500 00	1,000 00
Allowance, responsibility for property,	5,150 00	5,150 00
Surgeon-General's bureau,	6,275 00	6,275 00
	\$364,425 00	\$339,925 00
INTEREST AND SINKING FUNDS.		
Interest on direct debt,	\$988,080 25	\$914,930 00
Unpaid interest,	15,783 00	13,363 00
Massachusetts war loan sinking fund,	29,038 83	567 51
Medfield Insane Asylum loan sinking fund,	36,524 59	6,149 37
Metropolitan parks loan sinking fund, series two,	10,302 03	-
State highway loan sinking fund,	92,659 07	66,403 59
State House loans sinking fund,	228,898 11	69,347 60
	\$1,401,285 58	\$1,070,761 07
MISCELLANEOUS.		
Construction of roads in Mashpee,	\$300 00	\$300 00
Construction of roads in Truro,	500 00	500 00
Commonwealth's portion of expense of sewerage at School for the Feeble-minded,	820 89	820 89
Payment of claims arising from the death of firemen in discharge of their duties,	10,000 00	10,000 00
Survey of harbors,	10,000 00	10,000 00
State census,	25,000 00	-
Repairs to highways,	50,000 00	40,000 00
Registration of motor vehicles, etc.,	5,000 00	10,000 00
Dredging southerly shore of South Boston,	25,000 00	25,000 00
Maintaining heating and lighting plant at the Massachusetts Agricultural College,	500 00	500 00
Maintenance of dining hall at Massachusetts Agricultural College,	500 00	500 00
Removal of wrecks,	3,000 00	3,000 00
Unpaid warrants,	-	6,938 04
Unexpended appropriations, about	600,000 00	600,000 00
Deficiencies, about	45,000 00	38,000 00
	\$775,620 89	\$745,558 93
RECAPITULATION.		
Departments, etc.,	\$1,176,801 00	\$1,178,601 91
Educational,	802,303 90	828,997 00
Printing, etc.,	98,800 00	92,500 00
Judiciary,	434,800 00	428,900 00
State House,	129,850 00	128,518 94
Agricultural,	189,000 00	171,600 00
State Board of Insanity,	203,100 00	39,100 00
State Board of Charity,	107,100 00	105,900 00
Miscellaneous charitable,	2,160,620 50	1,239,837 39
Reformatory and correctional,	985,040 00	950,415 00
<i>Amounts carried forward,</i>	\$6,287,415 40	\$5,164,370 24

	Estimate 1904.	Appropriation 1903.
<i>Amounts brought forward,</i>	\$6,287,415 40	\$5,161,370 24
RECAPITULATION — Concluded.		
War expenses,	864,100 00	852,340 00
Military,	364,425 00	339,925 00
Interest and sinking funds,	1,401,285 88	1,070,761 07
Miscellaneous,	775,620 89	745,558 93
	\$9,692,847 17	\$8,172,955 24

ESTIMATED REVENUE AND RECEIPTS.

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, and the estimates of receipts upon taxes, etc., as provided by law.

<i>Estimated Revenue.</i>	
Corporation taxes, net,	\$1,100,000 00
Corporation tax due and unpaid,	77,810 80
National bank stock taxes, net,	400,000 00
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,600,000 00
Collateral legacy tax,	500,000 00
Insurance taxes and licenses,	500,000 00
Excise tax on life insurance companies,	260,000 00
Foreign railroad companies' tax,	24,500 00
Foreign excise tax,	25,000 00
Hawkers' and peddlers' licenses,	18,500 00
Secretary's fees,	55,000 00
Fees from courts of insolvency,	15,000 00
Liquor licenses,	800,000 00
Interest on deposits,	38,000 00
Cities and towns for support of paupers,	7,000 00
Income from sundry institutions,	50,000 00
Miscellaneous,	175,374 06
	\$5,646,184 86

<i>Estimated Receipts.</i>	
Gas and Electric Light Commissioners' tax,	\$30,300 00
Railroad Commissioners' tax,	56,800 00
Fitchburg Railroad securities loan sinking fund,	175,000 00
	262,100 00
	\$5,908,284 86
Cash on hand Jan. 1, 1904,	1,396,749 28
Total,	\$7,305,034 14

<i>Recapitulation.</i>	
Estimated expenses, etc.,	\$9,692,847 17
Estimated revenue, etc.,	7,305,034 14
To be provided for,	\$2,387,813 03

It is evident from these figures that a State tax of at least \$2,500,000 must be levied, unless the General Court provides

additional revenue; and this amount must of course be increased should additional appropriations in excess of those estimated for be made.

STATE AID AND BOUNTIES.

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 1902, were	\$28,367,875 15
State and military aid and burial of soldiers and sailors on account of 1902, paid in 1903,	784,090 82
Special laws,	\$1,828 00
Soldiers' Home,	30,000 00
	31,828 00
Total to Jan. 1, 1904,	\$29,183,793 97

Bounties.

Total payments of bounties on account of soldiers in the civil war to Jan. 1, 1902,	\$17,871,118 16
Paid under authority of resolve:—	
Chapter 54, 1902, Daniel Coonan,	325 00
Total to Jan. 1, 1904,	\$17,871,443 16

ABOLITION OF GRADE CROSSINGS LOAN.

No bonds have been issued during the year 1903.

The total issued under the various acts is	\$8,300,000 00
The total amount paid from the treasury of the Commonwealth up to Jan. 1, 1904, is	\$8,599,117 37
There has been repaid and is to be repaid by cities and towns up to and including 1921,	2,697,085 40
The balance is the total cost to the Commonwealth of the abolition of grade crossings up to Jan. 1, 1904,	\$5,902,031 97
Jan. 1, 1903, there was cash in the fund,	\$1,320,512 01
Received from cities and towns during the year,	224,697 03
Total,	\$1,545,209 04
Payments during the year,	545,543 49
Total cash in the fund Jan. 1, 1904,	\$999,665 55
There is also available for transfer to the fund, in the discretion of the Treasurer, the balance of the loan authorized by chapter 433 of the Acts of 1892 and chapter 257 of the Acts of 1896,	91,945 72
Making the total amount available for the abolition of grade crossings,	\$1,091,611 27

MASSACHUSETTS WAR LOAN.

During the year 1903, under authority of chapter 561 of the Acts of 1898, bonds were issued to the amount of \$5,000, bearing interest at the rate of 3 per cent. per annum. This issue was rendered necessary to provide for the State pay of certain soldiers who had failed previously to file their claims. The total issue of this loan up to Jan. 1, 1904, is \$1,240,000.

METROPOLITAN PARKS LOAN.

During the year bonds to the amount of \$465,000 have been issued, under authority of chapters 290, 391 and 429 of the Acts of 1903, \$365,000 bearing interest at the rate of $3\frac{1}{2}$ per cent. and \$100,000 at the rate of $3\frac{1}{5}$ per cent. per annum. The total issue for park purposes is \$8,020,000.

METROPOLITAN LOAN FOR PARKWAYS AND BOULEVARDS.

There have been issued, under authority of chapters 293 and 359 of the Acts of 1903, bonds to the amount of \$410,000, making a total issue for these purposes of \$3,885,000. One-half of this loan is to be paid by the State at large, the balance by the metropolitan parks district.

METROPOLITAN SEWERAGE LOAN.

During the year 1903 bonds were issued, under authority of chapter 429 of the Acts of 1899, \$50,000; and of chapters 242, 315, 356 and 399 of the Acts of 1903, \$1,450,000; both issues bearing interest at the rate of $3\frac{1}{2}$ per cent.

The total amount of bonds issued for sewerage purposes is \$13,405,912. Of this amount, \$6,095,000 was issued for the north metropolitan system and \$7,310,912 for the south metropolitan system.

METROPOLITAN WATER LOAN.

Under authority of chapter 488 of the Acts of 1895, additional bonds have been issued to continue the work upon the metropolitan water system, to the amount of \$2,000,000, making a total issue to Jan. 1, 1904, of \$36,500,000.

PRISONS AND HOSPITALS LOANS.

There have been issued during the year 1903, for the enlargement of certain institutions, the following bonds:—

Under authority of chapter 396, for Massachusetts Hospital for Epileptics,	\$50,000 00
Under authority of chapter 397, for Medfield Insane Asylum,	165,500 00
Under authority of chapter 414, for—	
Danvers Insane Hospital,	80,800 00
Massachusetts School for the Feeble-minded,	40,000 00
Northampton Insane Hospital,	75,000 00
Taunton Insane Hospital,	81,300 00
Worcester Insane Asylum,	90,500 00
Worcester Insane Hospital,	48,000 00
Westborough Insane Hospital,	105,300 00
State Colony for the Insane,	125,750 00
State Farm,	100,000 00
Under authority of chapter 445, for Massachusetts State Sanatorium,	150,000 00
Total,	\$1,112,150 00

These bonds all bear interest at $3\frac{1}{2}$ per cent. per annum.

Total issue of bonds for prisons and hospitals to Jan. 1, 1904, \$3,852,000, as follows, viz.:—

Prisons and hospitals loan:—		
Danvers Insane Hospital,	\$193,600 00	
Northampton Insane Hospital,	140,000 00	
Taunton Insane Hospital,	120,300 00	
Westborough Insane Hospital,	225,900 00	
Worcester Insane Hospital,	93,000 00	
Worcester Insane Asylum,	115,500 00	
State Hospital,	130,500 00	
State Farm,	138,000 00	
Massachusetts Reformatory,	22,700 00	
Reformatory Prison for Women,	9,000 00	
Massachusetts School for the Feeble-minded,	170,000 00	
State Colony for the Insane,	300,750 00	
		\$1,668,250 00
Hospital for Epileptics loan,		393,450 00
Medfield Insane Asylum loan,		1,339,800 00
Hospital for Consumptives loan (now Sanatorium),		450,500 00
		\$3,852,000 00

STATE HOUSE LOAN.

Under authority of chapter 537 of the Acts of 1901 there has been a further issue of bonds, to the amount of \$380,000, to be used principally to pay claims arising under the law limiting the height of structures on Beacon Hill. These bonds were issued, \$80,000 at the rate of 3 per cent. per annum and \$300,000 at the rate of $3\frac{1}{2}$ per cent. per annum, and are due Oct. 1, 1918. The total issue of bonds for all purposes in connection with the construction or remodelling of the State House, up to Jan. 1, 1904, is \$6,790,000. Of this amount, bonds amounting to \$2,335,000 became due and were paid July 1, 1901, leaving now outstanding \$4,455,000.

STATE HIGHWAY LOAN.

Under authority of chapters 280 and 384 of the Acts of 1903, bonds to the amount of \$400,000 were issued for the construction of State highways, bearing interest at the rate of $3\frac{1}{2}$ per cent. per annum. This makes the total issue of bonds for highway purposes, up to Jan. 1, 1904, \$4,225,000.

The total amount of loans authorized by the Legislature up to date is \$5,050,000. The total expenditure up to Jan. 1, 1904, for highways, which includes the expenses of the temporary commission and of the permanent commission from appropriations and loans, amounts to \$4,925,268.63. This does not include any appropriations for interest on the loans or for sinking fund requirements. The receipts have been as follows:—

From counties,	\$145,677 18
From State highways,	7,822 15
From sundry towns for repairing highways,	17,500 94
	\$171,000 27

LEGISLATION SUGGESTED.

Expenses of Railroad and Gas and Electric Light Commissions.

By existing laws the expenses of these commissions are assessed annually upon the railroad and street railway and gas and electric light companies, respectively. The practice has been to assess such expenses as of the first of July in each year, the assessment covering the payments made by the Commonwealth for the preceding twelve months, thus including six months of two calendar years. This complication of accounts should be avoided, and I suggest legislation which will provide for the assessment upon these corporations of the amount annually appropriated by the Legislature, any unexpended balance to be made available for the expenses of the succeeding year. This course will relieve the treasury of the Commonwealth, and the accounts of the fiscal year will show the entire transaction, both payment and assessment, which seems to be very desirable.

Approval by the Auditor of Official Bonds.

In only two cases is the Auditor charged with the duty of approving official bonds, namely, those of the persons designated to receive advances of money by the Metropolitan Park and Metropolitan Water and Sewerage boards. The Treasurer of the Commonwealth is the custodian of these bonds, and in the interest of uniformity, he having the approval of many of such bonds, I suggest legislation transferring this duty from the Auditor to the Treasurer. I make this suggestion with his consent and approval.

IN CONCLUSION.

I am pleased to certify that, after a careful examination of the books and accounts of the Treasurer and Receiver-General, they were found correct and in very much improved form, through the introduction of new and superior methods of bookkeeping. I am also pleased to certify that the cash and securities, after a most careful examination, were found to be absolutely correct, as shown by the books of this department.

Respectfully submitted,

HENRY E. TURNER,
Auditor.

PART I.

REVENUE.

Under the general term revenue are included all treasury transactions except those of the funds, which appear in Part II.

STATEMENT I. is a summary statement of receipts and payments.

STATEMENT II. is a detailed statement of receipts applicable to general purposes, including the State tax.

STATEMENT III. is a detailed statement of receipts and payments for special purposes, including distribution of corporation tax, etc.

STATEMENT IV. is a statement of expenses paid and unpaid and appropriations for 1903, also expenses for 1902.

STATEMENT V. is a statement of expenses paid and unpaid for 1903 in detail.

STATEMENT II. Revenue Receipts in Detail. DETAILS 25-29.

INTEREST ON SUNDRY TAXES, ETC. — *Concluded.*

Corporation tax,	\$1,595 86
Gas and Electric Light Commissioners' tax,	1 80
Liquor licenses,	74 80
Savings bank tax,	31 98
State tax,	175 46
	\$14,366 27

DETAIL No. 25.

FOREIGN CORPORATION FEES.

[Revised Laws, chap. 126.]

Received from sundry corporations,	\$11,670 00
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DETAIL No. 26.

FEES FOR LIQUOR CERTIFICATES TO DRUGGISTS.

[Revised Laws, chap. 100, sect. 23.]

Received from Board of Registration in Pharmacy,	\$1,198 00
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DETAIL No. 27.

FEES FROM CLERK OF THE SUPREME JUDICIAL COURT.

[Revised Laws, chap. 165, sect. 2.]

Received from the clerk,	\$807 00
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DETAIL No. 28.

FEES FROM ATTORNEY-GENERAL.

Received from the Attorney-General,	\$758 50
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DETAIL No. 29.

FEES FROM REPORTER OF DECISIONS.

[Revised Laws, chap. 165, sect. 67.]

Received from the reporter,	\$18 00
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STATEMENT II. Revenue Receipts in Detail. DETAILS 30-36.

DETAIL No. 30.

FEES FROM INSPECTION OF FISH.

Received from Fish and Game Commission,	\$20 98
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DETAIL No. 31.

FEES FROM COMMISSIONER OF CORPORATIONS.

[Acts 1903, chap. 437.]

Received from the commissioner,	\$2,757 50
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DETAIL No. 32.

AUTOMOBILE LICENSES.

Received from Massachusetts Highway Commission,	\$17,536 00
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DETAIL No. 33.

SALE OF BALLOT-BOXES.

Received from Secretary of the Commonwealth,	\$1,035 00
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DETAIL No. 34.

SALES OF MASSACHUSETTS ATLAS SHEETS.

Received from Harbor and Land Commission, for sheets and maps sold,	\$175 35
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DETAIL No. 35.

QUARTERMASTER'S SUPPLIES.

Received from the Adjutant-General, sales of old material,	\$1,429 66
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DETAIL No. 36.

LEGISLATIVE BULLETIN.

[Resolves 1902, chap. 3.]

Received from the Sergeant-at-Arms, subscriptions,	\$398 00
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STATEMENT II. Revenue Receipts in Detail. DETAILS 37-42.

DETAIL No. 37.

HOUSE STATIONERY.

Received from the Clerk of the House, sale of typewriter,	\$40 00
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DETAIL No. 38.

EXPENSES OF COMMITTEES.

Received from the Sergeant-at-Arms, unused postage,	\$16 81
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DETAIL No. 39.

NEW FURNITURE AND FIXTURES.

Received from the Sergeant-at-Arms, sales of old furniture,	\$590 32
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DETAIL No. 40.

INSURANCE COMMISSIONER, EXPENSES.

Received from the Insurance Commissioner, witness fees,	\$22 50
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DETAIL No. 41.

MASSACHUSETTS HIGHWAY COMMISSION.

Received from sales of old material,	\$1 63
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DETAIL No. 42.

STATE BOARD OF HEALTH, EXPENSES.

Received from the State Board of Health, account town of Mil- ton,	\$2 00
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STATEMENT II. Revenue Receipts in Detail. DETAILS 43-47.

DETAIL No. 43.

RENT OF GREAT PONDS.

Henry H. Allen,	\$1 00
Thomas D. Crowell,	1 00
Allen Norton, treasurer,	25 00
	\$27 00

DETAIL No. 44.

INDIGENT AND NEGLECTED CHILDREN.

Received from the State Board of Charity, support,	\$53 62
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DETAIL No. 45.

STATE COLONY FOR THE INSANE.

Received from the treasurer, sales,	\$746 20
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DETAIL No. 46.

IMPROVEMENT OF SUDBURY MEADOWS.

[Acts 1894, chap. 426.]

Received from assessments: —			
Bedford,	\$117 01	Lincoln,	\$28 48
Billerica,	82 84	Sudbury,	347 92
Carlisle,	81 28	Wayland,	516 43
Concord,	388 56	Total,	\$1,562 52

DETAIL No. 47.

PENALTIES FOR ILLEGAL SALE OF DAIRY PRODUCTS.

[Revised Laws, chap. 56, sects. 49 and 50, chap. 89, sect. 13.]

Received from sundry courts,	\$500 00
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STATEMENT V.

Expenses for 1903 in Detail.

DETAIL 78.

STATEMENT V.

Expenses for 1903 in Detail.

DETAIL 73.

STATEMENT V.
EXPENSES PAID AND UNPAID FOR 1903 IN DETAIL.

LEGISLATIVE DEPARTMENT.

DETAIL No. 73.

SENATE PAY ROLL.

[Revised Laws, chap. 3; Acts 1903, chap. 1.]

DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
1st Suffolk,	A. Dudley Bagley,	Boston,	\$10 00	\$750 00	\$760 00
2d "	Arthur Harrington,	Boston,	10 00	750 00	760 00
3d "	Henry S. Fitzgerald,	Boston,	10 00	750 00	760 00
4th "	William T. A. Fitzgerald,	Boston,	10 00	750 00	760 00
5th "	Charles S. Clerke,	Boston,	10 00	750 00	760 00
6th "	Michael J. Sullivan,	Boston,	10 00	750 00	760 00
7th "	Frederick S. Gore,	Boston,	10 00	750 00	760 00
8th "	Edward Seaver,	Boston,	10 00	750 00	760 00
9th "	Perlie A. Dyar,	Boston,	10 00	750 00	760 00
1st Essex,	Thomas F. Porter,	Lynn,	30 00	750 00	780 00
2d "	Samuel Cole,	Beverly,	40 00	750 00	790 00
3d "	Harry C. Foster,	Gloucester,	70 00	750 00	820 00
4th "	Carleton F. How,	Haverhill,	70 00	750 00	820 00
5th "	Archie N. Frost,	Lawrence,	60 00	750 00	810 00
1st Middlesex,	Henry R. Skinner,	Watertown,	20 00	750 00	770 00
2d "	Albert S. Apsey,	Cambridge,	10 00	750 00	760 00
3d "	Leonard B. Chandler,	Somerville,	10 00	750 00	760 00
4th "	George R. Jones, ¹	Melrose,	20 00	1,500 00	1,520 00
5th "	Otis M. Gove,	Waltham,	20 00	750 00	770 00
6th "	Herbert E. Fletcher,	Westford,	70 00	750 00	820 00
7th "	James H. McKinley,	Lowell,	60 00	750 00	810 00
Middlesex and Essex,	Francis H. Appleton,	Peabody,	40 00	750 00	790 00
1st Worcester,	Frank M. Heath,	Worcester,	90 00	750 00	840 00
2d "	John P. Munroe,	Worcester,	90 00	750 00	840 00
3d "	George R. Wallace,	Fitchburg,	100 00	750 00	850 00
4th "	George K. Tufts,	New Braintree,	140 00	750 00	890 00
5th "	Edward L. Osgood,	Hopedale,	70 00	750 00	820 00
1st Hampden,	Henry F. Sampson,	Springfield,	200 00	750 00	950 00
2d "	Thomas J. Dillon,	Holyoke,	220 00	750 00	970 00
Franklin and Hampshire,	Herbert E. Newell,	Shelburne,	250 00	750 00	1,000 00
Berkshire,	William H. MacInnis,	Pittsfield,	300 00	750 00	1,050 00
Berkshire and Hampshire,	Henry E. Gaylord,	South Hadley,	230 00	750 00	980 00
1st Norfolk,	Albert A. Brackett,	Milton,	20 00	750 00	770 00
2d "	Albion F. Bemis,	Foxborough,	60 00	750 00	810 00
1st Plymouth,	Elisha T. Harvell,	Rockland,	50 00	750 00	800 00
2d "	David G. Pratt,	Middleborough,	70 00	750 00	820 00
1st Bristol,	George N. Goff,	Rehoboth,	80 00	750 00	830 00
2d "	Benjamin F. Nickerson,	Fall River,	110 00	750 00	860 00
3d "	Rufus A. Soule,	New Bedford,	110 00	750 00	860 00
Cape,	William A. Nye,	Bourne,	130 00	750 00	880 00
			\$2,930 00	\$30,750 00	\$33,680 00
	Senate compensation,				\$30,750 00
	Senate travel,				2,930 00
	Amount carried forward,				\$33,680 00

¹ President.

STATEMENT V.

Expenses for 1903 in Detail.

DETAIL 74.

STATEMENT V.

Expenses for 1903 in Detail.

DETAIL 74.

DETAIL No. 74.

HOUSE OF REPRESENTATIVES PAY ROLL.

[Revised Laws, chap. 3; Acts 1903, chap. 1.]

DISTRICT.	Name.	Residence	Travel.	Compensation.	Totals.
<i>Amount brought forward,</i>					\$33,680 00
1st Barnstable,	Thomas Pattison,	Barnstable,	\$170 00	\$750 00	\$920 00
2d "	Heman A. Harding,	Chatham,	200 00	750 00	950 00
3d "	Isaiah H. Horton,	Eastham,	200 00	750 00	950 00
1st Berkshire,	William F. Barrington,	North Adams,	290 00	750 00	1,040 00
2d "	C. Burr Goodrich,	North Adams,	290 00	750 00	1,040 00
3d "	John D. Gardner,	Hancock,	330 00	750 00	1,080 00
4th "	Alvin A. Shaw,	Winsor,	342 00	750 00	1,092 00
5th "	William A. Burns,	Pittsfield,	300 00	750 00	1,050 00
6th "	William A. Fahey,	Pittsfield,	300 00	750 00	1,050 00
7th "	John M. Johnson,	Lenox,	320 00	750 00	1,070 00
1st Bristol,	Charles A. Clafin,	Sandisfield,	360 00	750 00	1,110 00
2d "	Charles Giddings,	Great Barrington,	360 00	750 00	1,110 00
3d "	Adin B. Horton,	Rehoboth,	102 00	750 00	852 00
4th "	Thomas W. Williams,	Attleborough,	70 00	750 00	820 00
5th "	Robert Rogerson,	Mansfield,	50 00	750 00	800 00
6th "	John L. Rankin,	Taunton,	80 00	750 00	830 00
7th "	William J. Davison,	Taunton,	80 00	750 00	830 00
8th "	Dwight F. Lane,	Dighton,	80 00	750 00	830 00
9th "	Gilbert M. Nichols,	Freetown,	100 00	750 00	850 00
10th "	John E. O'Neill,	New Bedford,	110 00	750 00	860 00
11th "	Samuel Ross,	New Bedford,	110 00	750 00	860 00
12th "	William J. Bullock,	New Bedford,	110 00	750 00	860 00
13th "	J. Clifford Sherman,	New Bedford,	110 00	750 00	860 00
14th "	Edwin J. Mills,	Fall River,	110 00	750 00	860 00
15th "	John Nightingale,	Fall River,	110 00	750 00	860 00
16th "	Thomas Donahue,	Fall River,	110 00	750 00	860 00
17th "	Joseph G. Jackson,	Fall River,	110 00	750 00	860 00
18th "	Frank M. Chace,	Fall River,	110 00	750 00	860 00
19th "	Pierre F. Peloquin,	Fall River,	110 00	750 00	860 00
20th "	Thomas B. Rounds,	Somerset,	110 00	750 00	860 00
21st "	Herbert N. Hinckley,	Tisbury,	200 00	750 00	950 00
22nd "	Daniel W. Davis,	Amesbury,	90 00	750 00	840 00
23rd "	Richard Newell,	West Newbury,	80 00	750 00	830 00
24th "	Samuel F. Coffin,	West Newbury,	80 00	750 00	830 00
25th "	Mellen A. Pingree,	Haverhill,	70 00	750 00	820 00
26th "	J. Frank Batchelder,	Haverhill,	70 00	750 00	820 00
27th "	James F. Carey,	Haverhill,	70 00	750 00	820 00
28th "	Edwin J. Castle,	Methuen,	70 00	750 00	820 00
29th "	John H. Spinlow,	Lawrence,	60 00	750 00	810 00
30th "	Dennis H. Finn,	Lawrence,	60 00	750 00	810 00
31st "	Simon B. Ryan,	Lawrence,	60 00	750 00	810 00
32nd "	Frank J. Stanley,	Lawrence,	60 00	750 00	810 00
33rd "	John N. Cole,	Andover,	50 00	750 00	800 00
34th "	William H. Poole,	Georgetown,	62 00	750 00	812 00
35th "	Thomas E. Dougherty,	Danvers,	50 00	750 00	800 00
36th "	Charles N. Perley,	Danvers,	50 00	750 00	800 00
37th "	William F. Craig,	Lynn,	30 00	750 00	780 00
38th "	George H. Jackson,	Lynn,	30 00	750 00	780 00
39th "	John W. Blaney,	Lynn,	30 00	750 00	780 00
40th "	William B. Phinney,	Lynn,	30 00	750 00	780 00
41st "	Francis S. Newhall,	Lynn,	30 00	750 00	780 00
42nd "	Charles H. Tucker,	Lynn,	30 00	750 00	780 00
43rd "	Frank P. Bennett, Jr.,	Saugus,	20 00	750 00	770 00
44th "	William A. Kelley,	Lynn,	30 00	750 00	780 00
45th "	George H. Thorburn,	Marblehead,	40 00	750 00	790 00
46th "	Thomas L. Davis,	Salem,	40 00	750 00	790 00
47th "	William H. Gove,	Salem,	40 00	750 00	790 00
48th "	Joseph F. Pitman,	Salem,	40 00	750 00	790 00
<i>Amount carried forward,</i>					\$33,680 00

¹ Declared not to have been elected March 2.

HOUSE OF REPRESENTATIVES PAY ROLL — Continued.

DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
<i>Amount brought forward,</i>					\$33,680 00
19th Essex, .	William R. Brooks,	Beverly, .	\$44 00	\$750 00	\$794 00
	Winthrop E. Perry,	Beverly, .	40 00	750 00	790 00
20th "	John J. Cunningham,	Gloucester,	70 00	750 00	820 00
	Augustus Hubbard,	Gloucester,	70 00	750 00	820 00
21st "	Frank Robinson,	Gloucester,	70 00	750 00	820 00
22d "	Moody Kimball,	Newburyport,	80 00	750 00	830 00
	George A. Schofield,	Ipswich, .	60 00	750 00	810 00
1st Franklin,	Charles E. Ward,	Buckland, .	244 00	750 00	994 00
2d "	Frank Gerrett,	Greenfield,	220 00	750 00	970 00
3d "	Luther W. Clark,	Deerfield,	236 00	750 00	986 00
4th "	Ernest C. Field,	Northfield,	210 00	750 00	960 00
1st Hampden,	James A. Hawkes,	Palmer, .	170 00	750 00	920 00
2d "	Oliver E. Slocum,	Tolland, .	260 00	750 00	1,010 00
	Henry A. Booth,	Springfield,	200 00	750 00	950 00
3d "	Elisha H. Brewster,	Springfield,	200 00	750 00	950 00
	Fordis C. Parker,	Springfield,	200 00	750 00	950 00
4th "	George W. Tapley,	Springfield,	200 00	750 00	950 00
5th "	Fred Bearse,	Springfield,	200 00	750 00	950 00
6th "	Bernard F. Mitchell,	Chicopee,	210 00	750 00	960 00
7th "	Thomas E. Begley,	Holyoke,	220 00	750 00	970 00
	James J. Dowd,	Holyoke,	220 00	750 00	970 00
8th "	Fred F. Bennett,	Holyoke,	220 00	750 00	970 00
9th "	Chester H. Abbe,	Westfield,	220 00	750 00	970 00
	Harold P. Moseley,	Westfield,	220 00	750 00	970 00
1st Hampshire,	Thomas P. Larkin,	Williamsburg,	250 00	750 00	1,000 00
2d "	Louis H. Warner,	Northampton,	230 00	750 00	980 00
3d "	Henry E. Stanton,	Huntington,	240 00	750 00	990 00
4th "	James B. Paige,	Amherst,	200 00	750 00	950 00
1st Middlesex,	William H. Walker,	Greenwich,	240 00	750 00	990 00
	James J. Myers, ¹	Cambridge,	10 00	1,500 00	1,510 00
<i>Amount carried forward,</i>					\$33,680 00

STATEMENT V. Expenses for 1903 in Detail. DETAIL 74.

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2d "	James F. Aylward,	Cambridge,	10 00	750 00	760 00
	Jeremiah F. Donovan,	Cambridge,	10 00	750 00	760 00
3d "	Henry F. Lehan,	Cambridge,	10 00	750 00	760 00
4th "	Eben H. Googins,	Cambridge,	10 00	750 00	760 00
	William J. Rounds,	Cambridge,	10 00	750 00	760 00
5th "	Frederick S. Deitrick,	Cambridge,	10 00	750 00	760 00
6th "	Charles F. Wildes,	Somerville,	10 00	750 00	760 00
	Robert Luce,	Somerville,	10 00	750 00	760 00
7th "	Isaac M. Story,	Somerville,	10 00	750 00	760 00
	Arthur P. Vinal,	Somerville,	10 00	750 00	760 00
8th "	Charles L. Underhill,	Somerville,	10 00	750 00	760 00
9th "	James C. D. Clark,	Medford, .	20 00	750 00	770 00
10th "	Arthur W. Hatch,	Everett,	10 00	750 00	760 00
	H. Huestis Newton,	Everett,	10 00	750 00	760 00
	Aaron C. Dowse,	Malden,	10 00	750 00	760 00
11th "	William H. Ruston,	Malden,	10 00	750 00	760 00
	Everett J. Stevens,	Malden,	10 00	750 00	760 00
12th "	Lombard Williams,	Medford,	20 00	750 00	770 00
13th "	Edward C. Stone,	Lexington,	20 00	750 00	770 00
14th "	Henry W. Seward,	Watertown,	20 00	750 00	770 00
15th "	George H. Doty,	Waltham,	20 00	750 00	770 00
	Edward A. Walker,	Waltham,	20 00	750 00	770 00
16th "	William F. Dana,	Newton, .	20 00	750 00	770 00
	Edgar W. Warren,	Newton, .	20 00	750 00	770 00
17th "	Abram English Brown,	Bedford,	40 00	750 00	790 00
18th "	Arthur P. Sleeper,	Natick,	40 00	750 00	790 00
19th "	George E. Thayer,	Ashland,	50 00	750 00	800 00
20th "	James R. Entwistle,	Framingham,	50 00	750 00	800 00
21st "	William M. Brigham,	Marlborough,	70 00	750 00	820 00
	John J. Mitchell,	Marlborough,	70 00	750 00	820 00
22d "	Fred O. Welsh,	Hudson,	70 00	750 00	820 00
23d "	John M. Maloney,	Ayer,	70 00	750 00	820 00
24th "	Frank J. Knight,	Townsend,	90 00	750 00	840 00
<i>Amount carried forward,</i>					\$33,680 00

STATEMENT V. Expenses for 1903 in Detail. DETAIL 74.

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¹ Speaker.

HOUSE OF REPRESENTATIVES PAY ROLL — *Continued.*

DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
<i>Amount brought forward,</i>					\$33,680 00
25th Middlesex,	William H. I. Hayes,	Lowell,	\$60 00	\$750 00	\$810 00
	Royal S. Ripley,	Chelmsford,	60 00	750 00	810 00
	Caleb L. Smith,	Lowell,	60 00	750 00	810 00
	William H. Brown,	Lowell,	60 00	750 00	810 00
26th "	Thomas J. Kennedy,	Lowell,	60 00	750 00	810 00
	Michael J. Mahoney,	Lowell,	60 00	750 00	810 00
27th "	Edward L. McMahon,	Billerica,	42 00	750 00	792 00
	Daniel J. O'Brien,	Lowell,	60 00	750 00	810 00
	Henry M. Aldrich,	Woburn,	20 00	750 00	770 00
28th "	Edmund C. Cottle, ¹	Woburn,	20 00	750 00	770 00
	Charles H. Nowell, ²	Reading,	30 00	750 00	780 00
29th "	Charles A. Dean,	Wakefield,	20 00	750 00	770 00
30th "	Sidney A. Hill,	Stoneham,	26 00	750 00	776 00
31st "	John G. Robinson,	Melrose,	20 00	750 00	770 00
1st Nantucket,	Arthur H. Gardner,	Nantucket,	240 00	750 00	990 00
1st Norfolk,	Henry E. Wetherbee,	Westwood,	28 00	750 00	778 00
2d "	Benjamin C. Dean,	Brookline,	10 00	750 00	760 00
3d "	Edward Q. Dyer,	Hyde Park,	20 00	750 00	770 00
4th "	William W. Brooks,	Canton,	30 00	750 00	780 00
5th "	Peter T. Fallon,	Quincy,	20 00	750 00	770 00
	Richard R. Freeman,	Quincy,	20 00	750 00	770 00
6th "	Horace R. Drinkwater,	Braintree,	30 00	750 00	780 00
	Gordon Willis,	Weymouth,	30 00	750 00	780 00
7th "	Fred M. French,	Randolph,	30 00	750 00	780 00
8th "	Gurdon Southworth,	Stoughton,	40 00	750 00	790 00
9th "	Thomas Sutton,	Needham,	30 00	750 00	780 00
10th "	Franklin Brown,	Wrentham,	58 00	750 00	808 00
1st Plymouth,	Herbert W. Thayer,	Franklin,	60 00	750 00	810 00
2d "	Henry O. Whiting,	Plymouth,	80 00	750 00	830 00
	Ernest L. Bonnoy,	Saltaste,	60 00	750 00	810 00
3d "	Thomas H. Buttiner,	Hingham,	40 00	750 00	790 00
4th "	Frederic O. MacCartney,	Hockland,	40 00	750 00	790 00
5th "	Benjamin Oslyn Road,	Whitman,	50 00	750 00	800 00
6th "	Noble W. Everett,	Wareham,	100 00	750 00	850 00
7th "	William A. Andrews,	Middleborough,	70 00	750 00	820 00
8th "	George A. Turner,	Bridgewater,	60 00	750 00	810 00
9th "	Wallace C. Ransden,	Brookton,	50 00	750 00	800 00
10th "	James Sidney Allen,	Brookton,	50 00	750 00	800 00
	George H. Garfield,	Brookton,	50 00	750 00	800 00
11th "	William S. Bamford,	Brookton,	50 00	750 00	800 00
1st Suffolk,	George H. Battis,	Boston,	10 00	750 00	760 00
	William B. Jackson,	Boston,	10 00	750 00	760 00
2d "	Manassah E. Bradley,	Boston,	10 00	750 00	760 00
	William C. S. Healey,	Boston,	10 00	750 00	760 00
3d "	William H. Hayes,	Boston,	10 00	750 00	760 00
	James J. Mellen,	Boston,	10 00	750 00	760 00
4th "	Thomas A. Kelley,	Boston,	10 00	750 00	760 00
	John H. Quinlan,	Boston,	10 00	750 00	760 00
5th "	James A. McDonald, Jr.,	Boston,	10 00	750 00	760 00
	Maurice J. Power,	Boston,	10 00	750 00	760 00
6th "	Andrew A. Badaracco,	Boston,	10 00	750 00	760 00
	Thomas J. Grady,	Boston,	10 00	750 00	760 00
7th "	Daniel J. Donnelly,	Boston,	10 00	750 00	760 00
	John Quinn, Jr.,	Boston,	10 00	750 00	760 00
8th "	Michael F. Hart,	Boston,	10 00	750 00	760 00
	Daniel J. Kiley,	Boston,	10 00	750 00	760 00
9th "	John J. Gartland, Jr.,	Boston,	10 00	750 00	760 00
	Charles H. Reinhart,	Boston,	10 00	750 00	760 00
10th "	Guy W. Cox,	Boston,	10 00	750 00	760 00
	Walter E. Nichols,	Boston,	10 00	750 00	760 00
11th "	Louis A. Frothingham,	Boston,	10 00	750 00	760 00
	Robert Homans,	Boston,	10 00	750 00	760 00
12th "	Frank E. Gaylord,	Boston,	10 00	750 00	760 00
	David D. Leaby,	Boston,	10 00	750 00	760 00
<i>Amount carried forward,</i>					\$33,680 00

¹ Died January 13.

² Elected to fill vacancy.

HOUSE OF REPRESENTATIVES PAY ROLL— *Concluded.*

DISTRICT.	Name.	Residence.	Travel.	Compensation.	Totals.
<i>Amount brought forward,</i>					\$33,680 00
13th Suffolk,	Frank J. Linehan,	Boston,	\$10 00	\$750 00	\$760 00
	Andrew L. O'Toole,	Boston,	10 00	750 00	760 00
14th "	Michael F. Curran,	Boston,	10 00	750 00	760 00
	J. Frank O'Hare,	Boston,	10 00	750 00	760 00
15th "	David W. Creed,	Boston,	10 00	750 00	760 00
	James M. Lane,	Boston,	10 00	750 00	760 00
16th "	Michael J. Collins,	Boston,	10 00	750 00	760 00
	Arthur L. Gavin,	Boston,	10 00	750 00	760 00
17th "	James M. Curley,	Boston,	10 00	750 00	760 00
	Jeremiah J. Good,	Boston,	10 00	750 00	760 00
18th "	Edwin A. Harney,	Boston,	10 00	750 00	760 00
	Thomas E. Raftery,	Boston,	10 00	750 00	760 00
19th "	James P. Lennon,	Boston,	10 00	750 00	760 00
	James H. McInerney,	Boston,	10 00	750 00	760 00
20th "	Guy Andrews Ham,	Boston,	10 00	750 00	760 00
	Thomas M. Vinson,	Boston,	10 00	750 00	760 00
21st "	Fred A. Emery,	Boston,	10 00	750 00	760 00
	Frederick W. Klemm,	Boston,	10 00	750 00	760 00
22d "	John Duff,	Boston,	10 00	750 00	760 00
	Frank Seiberlich,	Boston,	10 00	750 00	760 00
23d "	Lewis S. Breed,	Boston,	10 00	750 00	760 00
	John A. Coulthurst,	Boston,	10 00	750 00	760 00
24th "	Edward B. Callender,	Boston,	10 00	750 00	760 00
	William E. Hannan,	Boston,	10 00	750 00	760 00
25th "	Arthur B. Gilpatrick,	Boston,	10 00	750 00	760 00
	Frank H. Howe,	Boston,	10 00	750 00	760 00
26th "	John E. Beck,	Chelsea,	10 00	750 00	760 00
27th "	Charles P. Brewer,	Chelsea,	10 00	750 00	760 00
28th "	Alfred S. Hall,	Revere,	10 00	750 00	760 00
1st Worcester,	Edmund C. Shepardson,	Athol,	170 00	750 00	920 00
2d "	Guy W. Garland,	Gardner,	130 00	750 00	880 00
3d "	Elliot S. Tucker,	Winchendon,	140 00	750 00	890 00
4th "	Frank W. Fenno,	Westminster,	110 00	750 00	860 00
5th "	Francis Batcheller,	North Brookfield,	140 00	750 00	890 00
6th "	George S. Ludd,	Sturbridge,	150 00	750 00	900 00
	Richard Olney, 2d,	Leicester,	100 00	750 00	850 00
7th "	Thomas F. Hederman,	Dudley,	120 00	750 00	870 00
	Francois K. Tetrault,	Southbridge,	140 00	750 00	890 00
8th "	Daniel J. Dempsey,	Millbury,	100 00	750 00	850 00
	James Crichton,	Northbridge,	100 00	750 00	850 00
9th "	Michael FitzGerald,	Blackstone,	72 00	750 00	822 00
10th "	Lowell E. Fales,	Milford,	70 00	750 00	820 00
	John S. Nason,	Westborough,	70 00	750 00	820 00
11th "	Henry A. McMaster,	Southborough,	60 00	750 00	810 00
	Samuel W. Tyler,	Clinton,	90 00	750 00	840 00
12th "	James Barr,	Fitchburg,	100 00	750 00	850 00
	Peter F. Ward,	Fitchburg,	100 00	750 00	850 00
13th "	Charles H. Winslow,	Fitchburg,	100 00	750 00	850 00
14th "	Wooster F. Dodge,	Leominster,	110 00	750 00	860 00
15th "	Warren C. Jewett,	Worcester,	90 00	750 00	840 00
16th "	George C. Hunt,	Worcester,	90 00	750 00	840 00
17th "	Peter F. Sullivan,	Worcester,	90 00	750 00	840 00
18th "	Mark N. Skerrett,	Worcester,	90 00	750 00	840 00
19th "	Hugh H. O'Rourke,	Worcester,	90 00	750 00	840 00
20th "	Julius Garst,	Worcester,	90 00	750 00	840 00
21st "	Arthur M. Taft,	Worcester,	90 00	750 00	840 00
22d "	Elmer C. Potter,	Worcester,	90 00	750 00	840 00
			\$18,296 00	\$181,500 00	\$199,796 00
	House compensation,				\$181,500 00
	House travel,				18,296 00
	<i>Amount carried forward,</i>				199,796 00
					\$233,476 00

STATEMENT V. Expenses for 1903 in Detail. DETAIL 74.

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STATEMENT V. Expenses for 1903 in Detail. DETAIL 74.

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STATEMENT V. Expenses for 1903 in Detail. DETAILS 75-77.

DETAIL No. 75.

CLERKS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1903, chaps. 1 and 204.]

Amount brought forward,		\$233,476 00
SALARIES.		
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,	\$750 00	
Clarence J. Smith,	750 00	
Extra clerical services,	1,103 50	
		2,603 50
		12,603 50

DETAIL No. 76.

CHAPLAINS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1903, chap. 1.]

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

DETAIL No. 77.

SERGEANT-AT-ARMS' DEPARTMENT.

[Revised Laws, chap. 10; Acts 1903, chaps. 1, 40, 323 and 427.]

SALARIES.		
Charles G. Davis, Sergeant-at-Arms,	\$3,500 00	
John Kinnear, first clerk,	2,200 00	
Ellen M. Burrill, cashier,	965 60	
		\$6,665 60
CONTINGENT EXPENSES.		
Postage (Bulletin),	\$213 46	
Postage (office),	67 00	
Typewriter exchange,	65 00	
Stationery, etc.,	28 45	
Miscellaneous,	25 75	
		399 66
		7,065 26
Amount carried forward,		\$253,744 76

STATEMENT V. Expenses for 1903 in Detail. DETAIL 78.

DETAIL No. 78.

DOORKEEPERS, MESSENGERS AND PAGES.

[Revised Laws, chap. 10; Acts 1903, chaps. 1, 323 and 427.]

Amount brought forward,		\$253,744 76
SENATE.		
David T. Remington, doorkeeper,	\$1,500 00	
Luke K. Davis, assistant doorkeeper,	950 00	
		\$2,450 00
Messengers.		
Joseph W. Abbott,	\$850 00	
Edward C. Cook,	850 00	
Francis A. Ireland,	850 00	
Benjamin H. Jellison,	850 00	
Charles H. Johnson,	850 00	
J. H. Locke,	850 00	
Lawrence G. Mitchell,	850 00	
Enoch Pratt,	850 00	
		6,800 00
Pages.		
Fred C. Grant,	\$510 00	
Charles P. Sawyer,	510 00	
Warren H. Swift,	510 00	
		1,530 00
HOUSE.		
Thomas J. Tucker, doorkeeper,	\$1,500 00	
Thomas F. Pedrick, assistant doorkeeper,	950 00	
James Beatty, postmaster,	1,200 00	
		3,650 00
Messengers.		
Joseph S. Adlington,	\$850 00	
Benjamin B. Brown,	850 00	
James P. Clare,	850 00	
Thomas Coyne,	850 00	
John B. Fisher,	850 00	
Thomas P. Frost,	850 00	
Sidney Gardner,	850 00	
Edwin C. Gould,	850 00	
John B. Hollis,	850 00	
Sidney Holmes,	850 00	
Mark C. London,	850 00	
Ezra T. Pope,	850 00	
Francis Steele,	850 00	
Henry W. Sykes,	850 00	
Charles J. Tarbell,	850 00	
Extra services,	678 00	
		13,428 00
Pages.		
Meddie M. Brown,	\$510 00	
Charles R. Davis,	510 00	
Raymond B. Handforth,	510 00	
William C. Marden,	510 00	
Philip A. Myrick,	510 00	
Alexander N. Nickerson,	510 00	
Ernest G. Webb,	510 00	
		3,570 00
		31,428 00
Amount carried forward,		\$285,172 76

STATEMENT V. Expenses for 1903 in Detail. DETAILS 79-82.

DETAIL No. 79.

SENATE PRINTING AND BINDING.

[Revised Laws, chaps. 6 and 9; Acts 1903, chap. 1.]

<i>Amount brought forward,</i>		\$285,172 76
900 copies report of State Board of Health relative to the purity of inland waters,	\$145 83	
2,000 copies Governors' inaugural address,	112 88	
Sundry other Senate documents,	2,319 11	
Calendar,	1,151 07	
Journal,	2,457 61	
Journal (cloth),	1,605 96	
Miscellaneous,	41 44	
Night work,	2,694 00	
Sundry printing and binding,	1,106 97	
		11,634 87

DETAIL No. 80.

HOUSE PRINTING AND BINDING.

[Revised Laws, chaps. 6 and 9; Acts 1903, chap. 1.]

900 copies abstract of report of the Auditor of Accounts,	\$352 80	
900 copies Auditor of Accounts' statement of estimates for the year 1903,	131 85	
Sundry other House documents,	8,285 98	
Calendar,	1,968 03	
Journal,	3,316 78	
Journal (cloth),	1,994 40	
Newspapers,	173 32	
Night work,	5,047 20	
Sundry printing and binding,	785 89	
Miscellaneous,	42 10	
		22,098 35

DETAIL No. 81.

PRINTING AND BINDING MANUAL OF THE GENERAL COURT.

[Revised Laws, chap. 9; Acts 1903, chaps. 1 and 337.]

13,500 copies Manual of the General Court,	4,257 18
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DETAIL No. 82.

STATIONERY FOR THE SENATE ORDERED BY THE CLERK.

[Revised Laws, chap. 6; Acts 1903, chap. 1.]

Stationery, etc.,	601 97
<i>Amount carried forward,</i>	\$323,765 13

STATEMENT V. Expenses for 1903 in Detail. DETAILS 83-86.

DETAIL No. 83.

STATIONERY FOR THE HOUSE ORDERED BY THE CLERK.

[Revised Laws, chap. 6; Acts 1903, chap. 1.]

<i>Amount brought forward,</i>	\$323,765 13
Stationery, etc.,	1,012 84

DETAIL No. 84.

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

[Revised Laws, chap. 6; Acts 1903, chap. 1.]

Printing and binding,	\$884 86	
Stationery and office supplies,	114 88	
		999 74

DETAIL No. 85.

CONTINGENT EXPENSES OF THE LEGISLATURE.

[Revised Laws, chap. 10; Acts 1903, chap. 1.]

Repairs,	\$3,151 29	
Carpets, cleaning, etc.,	742 25	
Miscellaneous,	531 32	
Standards for Memorial Hall,	303 00	
Document binders,	300 00	
Frank W. Cole, services in document room,	660 00	
William H. Hunt, porter in House corridor,	210 00	
		5,897 86

DETAIL No. 86.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Revised Laws, chap. 6; Acts 1903, chaps. 1, 272 and 427.]

Committee on agriculture:—		
Advertising,	\$122 94	
Carriage hire,	9 00	
Cigars,	2 80	
Hotel bills,	43 40	
Stenographer's services,	45 00	
Telegrams,	34	
Travelling expenses,	27 16	
		\$250 64
Committee on banks and banking:—		
Advertising,	\$369 65	
Cigars,	3 75	
Hotel bills,	27 50	
Telegrams,	50	
Travelling expenses,	17 00	
		418 40
<i>Amounts carried forward,</i>	\$669 04	\$331,675 17

STATEMENT V. Expenses for 1903 in Detail. DETAIL 86.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward,</i>	\$669 04	\$331,675 57
Committee on cities: —		
Advertising,	\$662 77	
Carriage hire,	27 17	
Cigars,	24 33	
Hotel bills,	462 98	
Telegrams,	2 11	
Travelling expenses,	174 49	
	1,353 85	
Committee on constitutional amendments: —		
Advertising,	\$246 75	
Hotel bills,	45 20	
	291 95	
Committee on counties: —		
Advertising,	\$246 47	
Carriage hire,	51 50	
Cigars,	19 40	
Hotel bills,	167 55	
Telegrams,	60	
Travelling expenses,	70 60	
	556 12	
Committee on drainage: —		
Advertising,	\$45 17	
Carriage hire,	35 67	
Cigars,	20 33	
Hotel bills,	163 73	
Telegrams,	1 09	
Travelling expenses,	103 55	
	370 54	
Committee on education: —		
Advertising,	\$254 12	
Carriage hire,	45 00	
Cigars,	19 18	
Hotel bills,	194 45	
Telegrams,	3 14	
Travelling expenses,	122 09	
	637 98	
Committee on elections: —		
Advertising,	\$7 13	
Hotel bills,	35 00	
Travelling expenses,	14 70	
	56 83	
Committee on election laws: —		
Advertising,	\$385 43	
Cigars,	8 00	
Hotel bills,	120 00	
Summoning witnesses,	11 33	
Stenographer's services,	2,261 70	
	2,786 48	
Committee on federal relations: —		
Advertising,	\$136 13	
Hotel bills,	44 00	
	180 13	
Committee on fisheries and game: —		
Advertising,	\$430 19	
Carriage hire,	28 75	
Cigars,	10 30	
Hotel bills,	186 50	
Travelling expenses,	90 47	
	746 21	
<i>Amounts carried forward,</i>	\$7,649 13	\$331,675 57

STATEMENT V. Expenses for 1903 in Detail. DETAIL 86.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

<i>Amounts brought forward,</i>	\$7,649 13	\$331,675 57
Committee on harbors and public lands: —		
Advertising,	\$202 15	
Carriage hire,	128 16	
Cigars,	35 09	
Hotel bills,	529 77	
Telegrams,	6 98	
Travelling expenses,	234 61	
	1,136 76	
Committee on insurance: —		
Advertising,	\$257 98	
Hotel bills,	24 00	
	281 98	
Committee on judiciary: —		
Advertising,		721 73
Committee on labor: —		
Advertising,	\$346 01	
Carriage hire,	7 00	
Cigars,	3 50	
Hotel bills,	87 00	
Telegrams,	50	
Travelling expenses,	9 60	
	453 61	
Committee on liquor law: —		
Advertising,	\$456 13	
Carriage hire,	8 00	
Cigars,	7 75	
Hotel bills,	193 35	
Travelling expenses,	51 02	
	716 25	
Committee on mercantile affairs: —		
Advertising,	\$796 20	
Carriage hire,	20 00	
Cigars,	4 60	
Hotel bills,	91 60	
Travelling expenses,	24 20	
	936 00	
Committee on metropolitan affairs: —		
Advertising,	\$780 47	
Carriage hire,	62 50	
Cigars,	10 50	
Hotel bills,	212 01	
Telegrams,	90	
Travelling expenses,	34 56	
	1,100 94	
Committee on military affairs: —		
Advertising,	\$148 83	
Carriage hire,	17 00	
Cigars,	10 68	
Hotel bills,	66 75	
Telegrams,	34	
Travelling expenses,	57 76	
Typewriting,	10 00	
	311 36	
Committee on parishes and religious societies: —		
Advertising,		45 31
Committee on prisons: —		
Advertising,	\$21 59	
Carriage hire,	75 00	
<i>Amounts carried forward,</i>	\$13,353 07	\$331,675 57

STATEMENT V. Expenses for 1903 in Detail. DETAIL 86.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward,	\$13,353 07	\$331,675 57
Hotel bills,	\$141 10	
Telegrams,	45	
Travelling expenses,	128 44	
	366 58	
Committee on probate and chancery:—		
Advertising,	\$489 60	
Hotel bills,	232 50	
	722 10	
Committee on public charitable institutions:—		
Advertising,	\$177 10	
Carriage hire,	223 25	
Cigars,	40 00	
Hotel bills,	293 75	
Telegrams,	8 15	
Travelling expenses,	349 68	
	1,100 93	
Committee on public health:—		
Advertising,	\$327 99	
Carriage hire,	51 45	
Cigars,	14 30	
Hotel bills,	323 00	
Telegrams,	2 44	
Travelling expenses,	39 77	
	758 95	
Committee on public lighting:—		
Advertising,	\$308 24	
Carriage hire,	15 00	
Cigars,	8 00	
Hotel bills,	60 00	
Stenographer's services,	32 80	
Telegrams,	5 99	
Travelling expenses,	93 00	
	523 03	
Committee on public service:—		
Advertising,	\$363 22	
Hotel bills,	133 90	
	497 12	
Committee on railroads:—		
Advertising,	\$594 53	
Carriage hire,	7 00	
Hotel bills,	35 00	
Travelling expenses,	3 64	
	640 17	
Committee on roads and bridges:—		
Advertising,	\$133 93	
Carriage hire,	96 45	
Cigars,	24 55	
Hotel bills,	243 80	
Travelling expenses,	129 05	
	627 78	
Committee on State House:—		
Advertising,		194 63
Committee on street railways:—		
Advertising,	\$735 00	
Carriage hire,	92 50	
Cigars,	12 15	
Hotel bills,	205 20	
Travelling expenses,	116 16	
	1,161 01	
Amounts carried forward,	\$19,945 37	\$331,675 57

STATEMENT V. Expenses for 1903 in Detail. DETAIL 86.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward,	\$19,945 37	\$331,675 57
Committee on taxation:—		
Advertising,	264 56	
Committee on towns:—		
Advertising,	\$140 13	
Carriage hire,	5 00	
Cigars,	10 40	
Hotel bills,	159 20	
Telegrams,	42	
Travelling expenses,	71 85	
	387 00	
Committee on water supply:—		
Advertising,	\$227 29	
Carriage hire,	105 50	
Cigars,	25 50	
Hotel bills,	281 82	
Telegrams,	5 75	
Travelling expenses,	154 33	
	800 19	
Committee on ways and means:—		
Advertising,	\$109 89	
Carriage hire,	39 00	
Cigars,	8 92	
Clerical assistance,	700 00	
Hotel bills,	17 70	
Telegrams,	34	
Travelling expenses,	45 17	
	921 02	
Senate committee on rules:—		
John E. Abbott, services,	\$1,200 00	
Stenographer's services,	18 90	
	1,218 90	
House committee on rules:—		
Henry C. Merwin, services,	\$1,500 00	
Assistance,	750 00	
Stenographer's services,	8 75	
Typewriter supplies,	10 88	
	2,269 63	
Special committee on funeral of Hon. Henry L. Dawes:—		
Carriage hire,	\$16 00	
Hotel bills,	24 50	
Travelling expenses,	82 91	
	123 41	
Special committee on funeral of Representative Edmund C. Cottle:—		
Carriage hire,	\$4 75	
Flowers,	1 73	
Travelling expenses,	25 00	
	31 48	
Special committee on funeral of Representative William H. Ruston:—		
Carriage hire,	\$12 00	
Flowers,	15 00	
Travelling expenses,	8 22	
	35 22	
Amounts carried forward,	\$25,996 78	\$331,675 57

STATEMENT V. Expenses for 1903 in Detail. DETAIL 86.

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

Amounts brought forward,	\$25,996 78	\$331,675 57
Special committee on funeral of Representative Frederic O. MacCartney: —		
Carriage hire,	\$4 00	
Flowers,	15 00	
Travelling expenses,	6 40	
	25 40	
Special committee on funeral of Representative John Nightingale: —		
Carriage hire,	\$13 50	
Flowers,	15 00	
Hotel bills,	9 00	
Travelling expenses,	17 10	
	54 60	
Committee on coal investigation: —		
Advertising,	\$105 34	
Carriage hire,	78 15	
Cigars,	19 30	
Clerical service,	163 50	
Hotel bills,	407 85	
Stenographer's services,	5,292 75	
Summoning witnesses,	35 62	
Telegrams,	1 70	
Travelling expenses,	160 82	
	6,265 03	
Committee on revision of the corporation laws: —		
Charles N. Harris,	\$350 00	
Grosvenor Calkins,	650 00	
Advertising,	209 01	
	1,209 01	
Senate committee on investigation of charges of corruption: —		
Serving summons,	\$0 50	
Stenographer's services,	362 05	
	362 55	
Joint special committee on compensation of State and county officials: —		
Advertising,	\$123 50	
Carriage hire,	5 00	
Cigars,	55	
Clerical assistance,	166 17	
Hotel bills,	42 35	
Postage,	14 00	
Printing,	38 34	
Telephone,	33 36	
Travelling expenses,	74 19	
Albert S. Apsey, travel,	10 00	
William A. Burns, travel,	300 00	
William F. Craig, travel,	30 00	
William F. Dana, travel,	20 00	
Horace R. Drinkwater, travel,	30 00	
John Duff, travel,	10 00	
George H. Garfield, travel,	50 00	
Edward L. McMahon, travel,	60 00	
Harold P. Moseley, travel,	220 00	
John P. Munroe, travel,	90 00	
Thomas F. Porter, travel,	30 00	
John Quinn, Jr., travel,	10 00	
Isaac M. Story, travel,	10 00	
Amounts carried forward,	\$33,913 37	\$331,675 57

STATEMENT V. Expenses for 1903 in Detail. DETAILS 87, 88.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

Amounts brought forward,	\$33,913 37	\$331,675 57
Michael J. Sullivan, travel,	\$10 00	
Peter J. Ward, travel,	100 00	
	1,477 46	
Committees of 1902, advertising: —		
Cities,	\$4 25	
Elections,	1 62	
Election laws,	13 19	
Fisheries and game,	5 50	
Harbors and public lands,	2 00	
Insurance,	5 36	
Labor,	20 31	
Mercantile affairs,	14 25	
Public service,	2 99	
Street railways,	7 24	
Taxation,	1 25	
Towns,	1 50	
	79 46	
Clerical services copying advertisements,	\$430 05	
Expressage,	75	
Postage,	251 00	
Printing,	32 20	
Making up pay roll,	100 00	
	814 00	
		36,284 29
DETAIL No. 87.		
FEES OF WITNESSES BEFORE COMMITTEES.		
[Acts 1903, chaps. 1, 337 and 455.]		
Special committee on coal investigation,	\$379 15	
Committee on election laws,	163 05	
Special committee to investigate charges of corruption,	49 10	
		592 20
DETAIL No. 88.		
EXPENSES OF LEGISLATIVE BULLETIN.		
[Res. 1903, chap. 1; Acts 1903, chaps. 204 and 455.]		
A. M. Bridgman, services,	\$1,000 00	
Printing and binding,	3,621 72	
		4,621 72
Total expenses legislative department, 1903,		\$373,503 78

STATEMENT V. Expenses for 1903 in Detail. DETAIL 305.

SINKING FUNDS, ETC.

DETAIL No. 305.
APPROPRIATIONS FOR SUNDRY FUNDS.

SINKING FUNDS.			
Massachusetts war loan,		\$567 51	
Medfield Insane Asylum loan,		6,149 37	
State Highway loan,		66,403 59	
State House loans,		69,347 60	
			\$142,468 07
TRUST FUND.			
Massachusetts school fund,			100,000 00
Total appropriations for sinking and trust funds, 1903,			\$242,468 07

STATEMENT V. Expenses for 1903 in Detail. DETAILS 306-309.

MISCELLANEOUS.

DETAIL No. 306.
MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Revised Laws, chap. 32, sect. 71; Acts 1903, chap. 50.]

Paid its treasurer, for the firemen's relief fund of Massachusetts, \$12,000 00

DETAIL No. 307.

PAYMENT OF CLAIMS ARISING FROM THE DEATH OF FIREMEN IN THE DISCHARGE OF THEIR DUTIES.

[Revised Laws, chap. 32, sect. 77; Acts 1903, chap. 64.]

Daniel B. McCarthy, administrator of the estate of Timothy H. Sullivan,	\$1,000 00	
Daniel W. Stratton, administrator of the estate of William A. Russell,	1,000 00	
Eva L. Stearns, administratrix of the estate of Charles H. Stearns,	1,000 00	
Catherine O'Connell, administratrix of the estate of John T. O'Connell,	1,000 00	
Mary J. O'Brien, administratrix of the estate of John J. O'Brien,	1,000 00	5,000 00

DETAIL No. 308.

CONSTRUCTION OF ROADS IN MASHPEE AND TRURO.

[Acts 1870, chap. 293; 1901, chap. 227; 1903, chap. 67.]

Barnstable County:—		
Mashpee in 1903,	\$300 00	
Truro in 1903,	500 00	800 00

DETAIL No. 309.

GRATUITIES.

Ellen M. Gill, Res. 1903, chap. 10; Acts 1903, chap. 204,	\$50 00	
Lemuel D. Burr and Anna Burr, Res. 1903, chap. 11; Acts 1903, chap. 204,	150 00	
Amounts carried forward,	\$200 00	\$17,800 00

STATEMENT V. Expenses for 1903 in Detail. DETAILS 310-312.

GRATUITIES — Concluded.

Amounts brought forward,	\$200 00	\$17,800 00
Officers of Company F, Sixth Regiment, M. V. M., Res. 1903, chap. 36; Acts 1903, chap. 337, . . .	225 00	
Charles F. Sargent, Res. 1903, chap. 38; Acts 1903, chap. 337,	222 50	
Albert B. Leighton, Res. 1903, chap. 53; Acts 1903, chap. 337,	300 00	
Napoleon Bird, Res. 1903, chap. 54; Acts 1903, chap. 337,	179 00	
Mary W. Morrison, Res. 1903, chap. 73; Acts 1903, chap. 427,	416 67	
Samuel T. Coffin, Res. 1903, chap. 104; Acts 1903, chap. 485,	150 00	
		1,693 17
DETAIL No. 310.		
LIQUOR LICENSES.		
[Res. 1903, chap. 99; Acts 1903, chap. 485.]		
Refund to Timothy F. Buckley for one-fourth part of a license paid to the city of Boston, which was never issued,		575 00
DETAIL No. 311.		
BALLOT BOXES FOR CITIES AND TOWNS.		
[Revised Laws, chap. 11; Acts 1903, chap. 34.]		
Gravity Ballot Box Company, 16 ballot boxes, at \$50 each,	\$800 00	
New Haven Car Register Company, 9 ballot boxes, at \$50 each,	450 00	
Stark Tool Company, 6 ballot boxes, at \$50 each, Inspection,	300 00 113 52	
		1,663 52
DETAIL No. 312.		
DISPOSAL OF SEWAGE AT THE MASSACHUSETTS SCHOOL FOR THE FEEBLE-MINDED.		
[Acts 1893, chap. 83; 1903, chap. 67.]		
City of Waltham,		820 89
Amount carried forward,		\$22,552 58

STATEMENT V. Expenses for 1903 in Detail. DETAILS 313-315.

DETAIL No. 313.

PUBLICATION OF THE PROVINCE LAWS.

[Acts 1899, chap. 477; 1903, chap. 175.]

Amount brought forward,		\$22,552 58
EDITOR.		
Melville M. Bigelow,	\$2,000 00	
CHIEF CLERK.		
Henry R. Gardner,	1,500 00	
CLERKS.		
Juliette M. Averill,	\$900 00	
Julia A. Perley,	900 00	
Elizabeth A. Purdon,	800 00	
Annah S. Remick,	800 00	
		3,400 00
EXPENSES.		
Postage,	\$26 46	
Stationery and office supplies,	57 08	
Sundries,	22 37	
		105 91
PRINTING AND BINDING.		
750 copies volume 11,	4,450 69	
		11,456 60

DETAIL No. 314.

CORPORATION TAX REFUNDED.

[Acts 1903, chap. 204.]

American Insurance Company, overpaid on tax of 1902,	809 00
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DETAIL No. 315.

COMMITTEE ON CORPORATION LAWS.

[Acts 1902, chaps. 335 and 532.]

Hosea M. Knowlton, ¹ chairman,	} committee, {	\$3,500 00	
Charles G. Washburn,		3,500 00	
Frederick J. Stimson,		3,500 00	
Grosvenor Calkins,		2,750 00	
F. J. Macleod,		1,250 00	
Charles N. Harris,		1,000 00	
George M. Cushing,		625 00	
Printing,		1,199 85	
Stenographers,		164 06	
Sundries,		34 14	
Travelling expenses,		25 22	
			17,548 27
Amount carried forward,			\$52,366 45

¹ Paid to estate of Hosea M. Knowlton.

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