

REPORT OF THE AUDITOR

OF

The Commonwealth of Massachusetts

FOR THE

FISCAL YEAR ENDING NOVEMBER 30, 1908.



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1909.

The Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, Jan. 13, 1909.

To the Honorable Senate and House of Representatives.

I have the honor to present the sixtieth annual report of this department, it being for the fiscal year ending Nov. 30, 1908.

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

REVENUE.

The receipts and payments on account of revenue for the fiscal year 1908, including cash in the treasury, are shown in the following statement: —

Cash on hand Dec. 1, 1907,	\$2,142,841 24	
Revenue receipts,	6,890,904 02	
State tax for 1908,	5,500,000 00	
		\$14,533,805 26
Total applicable to running expenses,		
Receipts from other sources (including corporation tax, national bank tax,		11,242,251 58
etc., distributed to cities and towns, temporary loans, etc.),		
		\$25,776,056 84
Total,		
Payments on account of running expenses of 1907 and	\$12,219,058 17	
1908,		
Other payments (being a distribution of the corporation,	11,177,753 94	23,396,812 11
national bank and other taxes, etc.),		
		\$2,379,244 73
Cash on hand Dec. 1, 1908,		

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 Dec. 1, 1907,	\$3,523,378 73	
Receipts from all sources, including transfers, etc.,	19,508,356 35	
		\$23,031,735 08
		10 652,982 82

FUNDED DEBT.

Direct Debt.

Total direct debt Dec. 1, 1907,	\$34,090,750 00	
Increased during the year by the issue of bonds to the amount of	2,007,700 00	
Also by transfer of the armory loan from the contingent debt (under the provisions of chapter 526, Acts of 1907),	2,525,500 00	
	\$38,623,950 00	
Decreased by the payment of State highway serial bonds,	\$32,000 00	
Suffolk County Court House bonds,	2,000 00	
	34,000 00	
Amount of sinking funds Dec. 1, 1907,	\$19,038,276 56	\$38,589,950 00
Armory, transferred from contingent debt,	876,269 43	
Increase during the year,	1,006,031 32	
	20,920,577 31	
Net direct debt for State purposes Dec. 1, 1908,	\$17,669,372 69	
Net increase,	2,616,899 25	

Contingent Debt.

The amount of the contingent debt Dec. 1, 1907, was	\$71,705,912 00	
Increased during the year by the issue of bonds to the amount of	1,345,000 00	
	\$73,050,912 00	
Decreased by transfer of armory loan to direct debt (chapter 526, Acts of 1907),	\$2,525,500 00	
And by the payment of Suffolk County Court House bonds,	4,000 00	
	2,529,500 00	
Amount of sinking funds Dec. 1, 1907,	\$9,742,958 04	\$70,521,412 00
Decreased by transfer of armory loan to direct debt,	876,269 43	
	\$8,866,688 61	
Increase during the year,	1,226,500 25	
	10,093,188 86	
Net contingent debt for metropolitan district purposes Dec. 1, 1908,	\$60,428,223 14	
Net decrease,	1,534,730 82	

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 the interest and sinking fund requirements are annually assessed upon said districts, no portion of the debt being a liability of the Commonwealth at large.

Increase in Direct Debt.

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

Abolition of grade crossings,	\$500,000 00
Armory,	440,500 00
Massachusetts Hospital for Consumptives,	300,000 00
Prisons and hospitals,	212,200 00

Increase in Direct Debt Sinking Funds.

These funds were increased from the following sources:—

	<i>Premiums on Bonds sold.</i>	
Abolition of grade crossings,	\$6,300 00	
Armory,	5,768 00	
Prisons and hospitals,	7,126 00	
State highway,	6,930 00	
	\$26,124 00	

Income from Investments.

Abolition of grade crossings,	\$240,692 64	
Less advertising bond sales,	32 74	
	\$240,659 90	
Armory,	\$63,166 33	
Less advertising bond sales,	29 89	
	63,136 44	
Harbor improvement,	10,774 55	
Massachusetts war,	14,343 42	
Medfield Insane Asylum,	23,016 64	
Metropolitan parks, series two,	17,295 15	
Prisons and hospitals,	\$39,653 20	
Less advertising bond sales,	36 33	
	39,616 87	
State highway,	\$74,386 75	
Less advertising bond sale,	36 00	
	74,350 75	
State House,	136,993 35	
	620,187 07	

United States—Spanish War Claim.

Massachusetts war,	30,447 48
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Street Railway Tax.

Metropolitan parks, series two,	1,070 91
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Miscellaneous.

Prisons and hospitals:—	
Transfer of unexpended balances,	\$280 30
State House loan:—	
Transfer of unexpended balance State House construction loan fund, Memorial Hall,	3,165 56
	3,445 86

Revenue Appropriations.

Harbor improvement,	\$3,698 00
Massachusetts war,	19,820 00
Medfield Insane Asylum,	28,864 00
Metropolitan parks, boulevards,	30,731 00
Prisons and hospitals,	71,473 00
State highway,	84,168 00
State House,	86,002 00
	324,756 00
	\$1,006,031 32

Increase in Contingent Debt.

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

Charles River basin,	\$400,000 00
Metropolitan parks,	125,000 00
Metropolitan sewerage, south system,	700,000 00

AUDITOR'S REPORT.

[Jan.

Increase in Contingent Debt Sinking Funds.

These funds were increased from the following sources:—

<i>Premiums on Bonds sold.</i>			
Charles River basin,	\$5,600 00		
Metropolitan parks,	1,750 00		
Metropolitan sewerage, south system,	9,800 00		
		\$17,150 00	
<i>Income from Investments.</i>			
Charles River basin,	\$26,932 81		
Less advertising bond sale,	29 01		
Metropolitan parks,	\$47,225 12	\$26,903 80	
Less advertising bond sale,	9 05		
Metropolitan parks, series two,		47,216 07	
Metropolitan sewerage, north system,	\$43,702 35	17,295 16	
Less advertising bond sale,	52 50		
Metropolitan sewerage, south system,	\$22,602 67	43,640 85	
Less advertising bond sale,	\$50 85		
Less printing bonds,	17 50		
	68 35		
Metropolitan water,	\$239,675 38	22,534 32	
Less printing bonds,	70 00		
		239,605 38	
		397,204 58	
<i>Assessments on Cities and Towns.</i>			
Metropolitan parks,	\$135,637 12		
Metropolitan parks, series two,	30,731 00		
Metropolitan sewerage, north system,	54,569 65		
Metropolitan sewerage, south system,	54,712 28		
Metropolitan water,	519,581 23		
		795,231 28	
<i>Rents, Land Products, etc.</i>			
Metropolitan sewerage, north system,	\$75 00		
Metropolitan water,	12,764 39		
		12,839 39	
<i>Street Railway Tax.</i>			
Metropolitan parks, series two,		1,070 91	
<i>Miscellaneous.</i>			
Metropolitan parks, amount transferred from metropolitan parks interest fund,		3,004 09	
		\$1,226,500 25	

1909.]

PUBLIC DOCUMENT—No. 6.

LOANS, SINKING FUNDS AND ANNUAL INTEREST.

Direct State Debt.

LOAN.	Latest Maturity.	Amount.	Sinking Fund.	Annual Interest.
Abolition of grade crossings,	1937	\$9,300,000 00	\$7,356,607 40	\$315,500 00
Armory,	1938	2,966,000 00	945,173 87	94,500 00
Fitchburg Railroad securities,	1913	5,000,000 00	5,000,000 00	*175,000 00
Harbor improvement,	1937	500,000 00	152,409 08	17,500 00
Massachusetts war,	1928	1,240,000 00	434,106 02	37,200 00
Massachusetts Hospital for Consumptives,	1937	750,500 00	826,453 88	25,405 00
Massachusetts Hospital for Epileptics,	1936	548,450 00		
Prisons and hospitals,	1937	3,501,700 00		
Medfield Insane Asylum,	1936	1,469,800 00	583,397 98	51,443 00
Metropolitan parks, series two,	1947	2,542,500 00	402,285 24	86,925 00
Street highway,	1937	5,868,000 00	1,530,870 00	199,580 00
State House construction,	1918	3,850,000 00	3,689,273 84	118,625 00
State House,	1918	935,000 00		
Suffolk County Court House,	1938	118,000 00		
		\$38,589,950 00	\$20,920,577 31	\$1,299,546 00
Sinking fund income pays this interest, Acts of 1893, chapter 408,*				175,000 00
Net interest,				\$1,124,546 00

Contingent Debt.

Charles River basin,	1948	\$2,800,000 00	\$139,530 24	\$98,000 00
Metropolitan parks,	1947	8,715,000 00	1,659,290 15	298,950 00
Metropolitan parks, Nantasket,	1941	700,000 00		
Metropolitan parks, series two,	1946	2,542,500 00		
Metropolitan sewerage, north system,	1943	6,150,000 00	978,962 05	188,750 00
Metropolitan sewerage, south system,	1946	8,877,912 00	512,313 62	298,777 36
Metropolitan water,	1946	40,500,000 00	6,400,807 56	1,363,000 00
Suffolk County Court House,	1938	236,000 00	—	8,260 00
		\$70,521,412 00	\$10,093,188 86	\$2,363,662 36

NET DIRECT DEBT FOR FIVE YEARS.

Jan. 1, 1905,	\$15,576,595 11
Jan. 1, 1906,	14,215,765 27
Dec. 1, 1906,	14,405,772 70
Dec. 1, 1907,	15,052,473 44
Dec. 1, 1908,	17,669,372 69

ESTIMATED AND ACTUAL REVENUE.

SOURCE OF REVENUE.	Estimated Revenue 1908.	Actual Revenue 1908.
Corporation taxes, net,	\$1,250,000 00	\$1,199,991 84
National bank stock taxes, net,	360,000 00	370,983 91
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,950,000 00	1,901,454 82
Collateral legacy tax (old law),	700,000 00	874,129 48
Inheritance tax (new law),	—	357,529 46
Insurance taxes and licenses,	500,000 00	531,439 73
Excise tax on life insurance companies,	335,000 00	375,355 69
Foreign corporations excise tax,	175,000 00	142,765 62
Secretary's fees,	100,000 00	125,709 39
Fees from courts of probate, etc.,	15,000 00	18,078 40
Liquor licenses,	700,000 00	739,089 05
Interest on bank balances,	60,000 00	54,242 49
Income from sundry institutions,	30,000 00	42,185 33
Miscellaneous,	125,000 00	158,008 81
Estimated revenue,	\$6,300,000 00	\$6,890,964 02
Excess of revenue over estimate,	—	\$590,964 02

REVENUE AND EXPENSES FOR 1908.

Section 24 of chapter 6 of the Revised Laws requires that the Auditor's report shall state whether or not the ordinary expenses of the year have exceeded the income, and show the amount of the balance. In compliance with this provision of law I have to say that —

The actual running expenses of the State government for 1908 were	\$12,244,673 41
The income or revenue applicable thereto was	\$6,890,964 02
To which is to be added the cash on hand Dec. 1, 1907,	2,142,841 24
	9,033,805 26

Showing a deficiency in income or revenue of \$3,210,868 15

The cash on hand at the commencement of the year is included in the amount of revenue, in compliance with a provision of law.

The tables which follow show in summary form, somewhat extended, the revenue and expenses. Table 1 shows the revenue. Table 2 shows the actual expenses, whether paid or unpaid at the close of the year. For purposes of comparison, figures for the past five years are given.

TABLE 1. — Revenue applicable to General Purposes.

[For details of 1908 see Part I, Statements I. and II.]

	1904.	1905.	1906.	1907.	1908.
Corporation taxes, net,	\$1,182,668 15	\$1,317,571 46	\$1,576,300 16	\$1,330,939 93	\$1,199,991 84
National bank stock taxes, net,	346,146 63	366,499 42	363,757 00	372,500 52	370,983 91
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,714,698 55	1,809,684 23	1,911,933 37	1,853,406 11	1,901,454 82
Collateral legacy tax,	562,193 40	694,180 69	712,720 18	772,490 25	874,129 48
Inheritance tax,	—	—	—	—	357,529 46
Insurance taxes and licenses,	511,765 17	532,792 07	500,997 40	562,522 94	531,439 73
Excise tax on life insurance companies,	285,333 25	306,974 17	325,515 60	344,369 72	375,355 69
Foreign corporations excise tax,	48,810 16	48,159 56	46,216 01	56,744 03	142,765 62
Secretary's fees,	902,294 40	840,460 21	866,744 05	839,367 25	739,089 05
Fees from courts of probate, etc.,	24,649 80	12,587 30	262 40	—	—
Liquor licenses,	52 15	—	—	—	125,709 39
Interest on bank balances,	79,731 30	100,209 89	96,064 47	109,011 08	18,078 40
Income from sundry institutions,	15,264 04	16,403 23	16,142 33	18,452 96	22,449 00
Income from paupers from cities and towns,	10,572 53	12,832 00	13,481 50	20,702 00	1,391 75
Miscellaneous,	3,127 91	3,151 04	2,122 00	1,801 72	42,185 33
Total revenue,	\$6,890,964 02	\$6,890,964 02	\$6,890,964 02	\$6,890,964 02	\$6,890,964 02
Excess of revenue over estimate,	—	—	—	—	—
Total,	\$6,890,964 02	\$6,890,964 02	\$6,890,964 02	\$6,890,964 02	\$6,890,964 02

TABLE 2. — *Expenditures for General Purposes.*
[For details of 1908 see Part I., Statements IV. and V.]

	1904.	1905.	1906.	1907.	1908.
Police department,	\$358,725 21	\$356,565 56	\$379,262 71	\$394,571 73	\$364,499 92
Fire department,	198,505 70	200,492 88	183,195 20	213,650 02	218,377 78
Other departments,	117,673 80	115,976 91	116,526 13	129,492 57	123,422 61
Other than legislative,	85,128 22	91,835 12	88,279 97	107,011 66	110,334 94
Prisons and boards,	435,007 80	448,898 21	421,316 10	479,012 40	500,467 88
Prisonal, including Cattle Bureau and expenses of the gypsy	607,633 13	884,401 21	758,470 57	865,528 29	989,882 91
own-tail moth department,	176,593 15	234,408 39	302,041 34	500,242 63	640,417 58
Police, including State Library,	2,406,934 92	2,608,004 90	2,844,301 08	2,944,000 31	3,243,196 06
Prisonal, including State Library,	802,147 30	847,228 52	809,471 54	908,827 52	936,685 81
Prisonal, including State Library,	365,954 30	307,027 32	366,982 64	469,155 03	500,013 72
Prisonal, including State Library,	863,260 26	905,059 90	927,707 86	959,373 10	1,093,000 27
Prisonal, including State Library,	908,986 89	908,978 87	941,065 91	1,064,489 70	1,153,770 20
Prisonal, including State Library,	90,022 05	194,827 76	198,838 31	198,482 54	207,709 33
Prisonal, including State Library,	100,000 00	395,932 00	430,476 78	370,039 34	358,756 00
Prisonal, including State Library,	772,918 32	891,421 28	914,379 67	949,503 91	1,089,094 86
Prisonal, including State Library,	270,154 28	137,937 05	109,174 73	196,142 11	587,043 54
Prisonal, including State Library,	\$8,619,603 33	\$9,619,715 88	\$9,791,400 54	\$10,758,532 86	\$12,244,673 41

ESTIMATES FOR 1909.

Estimated Expenses, etc.

The estimates of the expenses for the fiscal year ending Nov. 30, 1909, are based upon the reports submitted to the Auditor, under the provisions of chapter 211 of the Acts of 1905. A statement of appropriations for the previous fiscal year, upon the *same basis*, is furnished for comparison.

	Estimates Dec. 1, 1908, to Nov. 30, 1909.	Appropriation 1908.
DEPARTMENTS.		
Legislative,	\$370,350 00	\$370,350 00
Executive,	136,300 00	136,727 00
Secretary,	73,300 00	74,226 00
Treasurer,	35,500 00	35,500 00
Auditor,	34,600 00	30,600 00
Attorney-General,	50,000 00	50,000 00
	\$700,050 00	\$697,403 00
STATE HOUSE.		
Care of building and grounds,	\$141,300 00	\$128,800 00
PRINTING, ETC.		
Public documents,	\$59,000 00	\$65,930 02
Paper,	36,000 00	36,000 00
	\$95,000 00	\$101,930 02
JUDICIARY.		
Supreme and other courts,	\$523,400 00	\$519,225 00
COMMISSIONS AND BOARDS.		
Ballot Law Commission,	\$1,650 00	\$1,650 00
Bank Commissioner,	45,675 00	42,060 00
Civil Service Commissioners,	42,500 00	42,500 00
State Board of Conciliation and Arbitration,	23,000 00	21,000 00
Controller of County Accounts,	8,950 00	8,950 00
Board of Registration in Dentistry,	3,900 00	3,900 00
Commissioners on Fisheries and Game,	63,230 00	62,200 00
Harbor and Land Commissioners,	61,950 00	62,450 00
State Board of Health,	143,300 00	142,100 00
Massachusetts Highway Commission,	297,300 00	196,300 00
Insurance Commissioner,	72,980 00	72,500 00
Bureau of Statistics of Labor,	81,570 00	76,750 00
Decennial Census,	-	18,000 00
Board of Registration in Medicine,	6,750 00	6,900 00
Board of Registration in Pharmacy,	8,025 00	8,725 00
Province Laws,	9,000 00	7,100 00
Commissioner of Public Records,	5,380 00	5,380 00
State Board of Publication,	100 00	100 00
Tax Commissioner,	71,400 00	60,424 53
Board of Registration in Veterinary Medicine,	1,350 00	1,250 00
Commissioner of Weights and Measures,	13,780 00	12,205 00
Trustees general insurance guaranty fund,	12,500 00	10,000 00
	\$975,790 00	\$862,444 53
AGRICULTURAL.		
Board of Agriculture,	\$20,000 00	\$20,000 00
Cattle Bureau,	7,500 00	7,000 00
Contagious diseases in cattle,	85,000 00	70,000 00
Compensation of inspectors of animals,	7,500 00	7,500 00
State Dairy Bureau,	9,800 00	9,800 00
	\$129,800 00	\$114,300 00

	Estimates Dec. 1, 1908, to Nov. 30, 1909.	Appropriation 1908.
<i>Amounts brought forward,</i>	\$129,800 00	\$114,300 00
AGRICULTURAL — Con.		
State Forester,	23,000 00	18,000 00
Nursery inspection,	2,000 00	2,000 00
Agricultural societies,	18,600 00	18,600 00
State Ornithologist,	1,000 00	1,000 00
Massachusetts Agricultural College: —		
Scholarships,	15,000 00	15,000 00
Instruction, etc.,	42,000 00	40,000 00
Normal department,	5,000 00	5,000 00
Short courses in agriculture,	5,000 00	—
Agricultural experiment station,	10,500 00	10,500 00
Commercial feed stuffs,	3,000 00	3,000 00
Veterinary laboratory, maintenance,	1,000 00	1,000 00
Printing report,	3,000 00	2,400 00
Trustees' travel,	800 00	800 00
Miscellaneous,	1,000 00	1,000 00
	\$260,700 00	\$232,600 00
GYPSY AND BROWN-TAIL MOTHS.		
Gypsy and brown-tail moths, suppression,	\$150,000 00	\$150,000 00
CHARITABLE.		
<i>State Board of Charity.</i>		
Division of adult poor,	\$49,250 00	\$44,000 00
Division of minor wards,	56,000 00	51,000 00
Expenses of the Board,	15,000 00	14,000 00
Auxiliary visitors,	1,400 00	1,300 00
Transportation of State paupers,	18,000 00	17,000 00
Temporary aid to State paupers,	49,500 00	83,000 00
Support of State paupers,	100,000 00	73,000 00
Burial of State paupers,	7,000 00	6,500 00
Support of pauper infants,	72,000 00	72,000 00
Indigent and neglected children,	325,000 00	275,000 00
Contagious diseases,	60,000 00	30,000 00
Education of indigent children in the public schools,	35,000 00	35,000 00
Penikese Hospital,	7,500 00	6,000 00
	\$795,650 00	\$707,800 00
Annuities,	\$5,250 00	\$5,443 00
Pensions,	280 00	280 00
	\$5,530 00	\$5,723 00
<i>State Board of Insanity.</i>		
Salaries,	\$29,300 00	\$26,900 00
Expenses,	7,000 00	6,500 00
Transportation of paupers,	11,500 00	11,500 00
Support of insane boarded out,	38,000 00	38,000 00
Support of State paupers in Hospital Cottages for Children,	12,000 00	3,500 00
Support of certain feeble-minded persons,	—	1,500 00
	\$97,800 00	\$87,900 00
INSTITUTIONS.		
Boston State Hospital,	\$204,200 00	\$113,000 00
Danvers Insane Hospital,	232,034 26	231,190 91
Foxborough State Hospital,	83,047 09	79,222 72
Massachusetts Hospital for Epileptics,	109,919 40	105,190 78
Massachusetts Hospital School,	37,138 53	30,000 00
Massachusetts School for the Feeble-minded,	169,293 18	118,935 85
Massachusetts State Sanatorium,	126,148 38	125,879 02
Medfield Insane Asylum,	300,462 78	316,791 54

	Estimates Dec. 1, 1908, to Nov. 30, 1909.	Appropriation 1908.
<i>Amounts brought forward,</i>	\$1,262,243 62	\$1,120,210 82
INSTITUTIONS — Con.		
Northampton State Hospital,	126,537 29	113,254 61
State Hospital,	400,000 00	330,000 00
State Colony for the Insane,	103,796 79	104,169 06
Taunton Insane Hospital,	201,707 91	196,725 96
Westborough Insane Hospital,	184,067 93	177,624 71
Worcester Insane Asylum,	253,037 42	204,623 68
Worcester Insane Hospital,	233,932 26	194,760 64
Wrentham State School,	22,281 04	21,000 00
	\$2,787,604 26	\$2,462,369 48
STATE LIBRARY, ETC.		
Salaries,	\$9,400 00	\$9,400 00
Purchase of books,	8,500 00	8,500 00
Expenses,	2,800 00	2,800 00
Index to current events,	1,000 00	1,000 00
Aid to free public libraries,	2,700 00	2,700 00
	\$24,400 00	\$24,400 00
EDUCATIONAL.		
Board of Education,	\$25,420 00	\$25,360 00
Support of normal schools,	319,220 00	309,503 00
Normal Art School,	34,517 00	34,226 00
Aid to small towns to provide school superintendents,	95,000 00	95,000 00
Education of deaf pupils,	98,000 00	94,000 00
Perkins Institution and Massachusetts School for the Blind,	30,000 00	30,000 00
Education of adult blind at home,	5,000 00	5,000 00
Tuition of children in small towns,	61,000 00	57,000 00
Medical inspection,	800 00	800 00
Aid to pupils in normal schools,	4,000 00	4,000 00
Teachers' institutes,	2,000 00	2,000 00
Massachusetts Teachers' Association,	300 00	300 00
County Teachers' Association,	700 00	700 00
School registers and blanks,	1,200 00	1,200 00
	\$677,157 00	\$659,089 00
MISCELLANEOUS EDUCATIONAL.		
Premiums on securities purchased for the Massachusetts school fund,	\$10,000 00	\$10,000 00
Massachusetts Nautical Training School,	63,000 00	56,000 00
Massachusetts Institute of Technology,	29,000 00	29,000 00
Worcester Polytechnic Institute,	10,000 00	10,000 00
Commission for the Blind,	45,000 00	40,000 00
Commission on Industrial Education,	35,040 00	41,040 00
	\$192,040 00	\$186,040 00
MILITARY.		
<i>Adjutant General's Department.</i>		
Salaries and expenses,	\$22,400 00	\$22,400 00
Military accounts,	4,000 00	4,000 00
Militia pay of officers and men,	165,000 00	165,000 00
Militia transportation,	25,000 00	25,000 00
Small arms practice,	28,000 00	25,000 00
Allowance to officers for uniforms,	18,165 00	17,710 00
Allowance, responsibility for property,	6,050 00	5,450 00
Repairs to clothing,	13,324 00	13,132 00
Allowance to headquarters and companies,	3,800 00	3,790 00
Armors of companies,	12,375 00	12,000 00
United States steamer for use of naval militia,	10,000 00	10,000 00
Instruction in riding,	4,550 00	3,920 00
Military instruction,	4,000 00	4,000 00
	\$316,664 00	\$311,402 00

	Estimates Dec. 1, 1908, to Nov. 30, 1909.	Appropriation 1908.
MILITARY — Con.		
<i>Quartermaster-General's Department.</i>		
Salaries and expenses,	\$16,200 00	\$15,200 00
Quartermaster's supplies,	12,000 00	12,000 00
Militia camp ground,	4,000 00	4,000 00
Maintenance of armories, first class,	95,000 00	73,500 00
Armors' salaries, first class,	32,000 00	24,000 00
Rental and maintenance, armories of second class,	12,300 00	18,000 00
Rental and maintenance, armories of third class,	13,700 00	18,000 00
	\$185,200 00	\$164,700 00
<i>Surgeon-General's Department.</i>		
Salary,	\$1,200 00	\$1,200 00
Medical supplies and expenses,	2,500 00	2,400 00
Examination of recruits,	2,600 00	2,600 00
	\$6,300 00	\$6,200 00
WAR.		
State and military aid,	\$866,000 00	\$863,000 00
Commissioner of State Aid and Pensions,	16,900 00	16,900 00
Commissioners of War Records,	12,000 00	11,000 00
Indexing war records,	5,000 00	—
	\$899,900 00	\$890,900 00
REFORMATORY AND CORRECTIONAL.		
Prison Commissioners,	\$19,100 00	\$19,100 00
Prison Commissioners' agents,	5,200 00	5,200 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
Identification of criminals,	1,900 00	1,900 00
Prison Camp and Hospital,	41,000 00	33,500 00
State Prison,	172,000 00	162,000 00
Massachusetts Reformatory,	233,200 00	216,425 00
Reformatory Prison for Women,	62,600 00	60,100 00
State Farm,	294,000 00	283,000 00
Trustees Lyman and Industrial Schools,	35,900 00	30,590 00
State Industrial School for Girls,	63,431 75	57,393 37
Lyman School for Boys,	101,400 00	91,466 00
District Police,	177,100 00	187,367 00
	\$1,218,831 75	\$1,160,041 37
SINKING FUNDS AND DEBT.		
Armory loan sinking fund,	\$54,923 00	—
Harbor improvement loan sinking fund,	3,384 00	\$3,698 00
Massachusetts war loan sinking fund,	18,139 00	19,820 00
Medfield Insane Asylum loan sinking fund,	29,559 00	28,864 00
Metropolitan parks (boulevards) loan sinking fund, one-half,	30,536 00	30,731 00
Prisons and hospitals loan sinking fund,	80,744 00	71,473 00
State House loan sinking fund,	76,607 00	86,002 00
State highway loan sinking fund,	84,553 00	84,168 00
State highway serial bonds,	48,500 00	32,000 00
Suffolk County Court House serial bonds,	4,000 00	2,000 00
	\$430,945 00	\$358,756 00
INTEREST.		
Interest on direct debt,	\$1,124,546 00	\$976,384 00
Interest on temporary loan,	50,000 00	50,000 00
	\$1,174,546 00	\$1,026,384 00

	Estimates Dec. 1, 1908, to Nov. 30, 1909.	Appropriation 1908.
MISCELLANEOUS.		
Massachusetts State Firemen's Association,	\$15,000 00	\$15,000 00
Claims arising from death of firemen in the discharge of their duty,	10,000 00	10,000 00
Construction of roads in Mashpee,	300 00	300 00
Construction of roads in Truro,	500 00	500 00
Medical examiners' fees,	400 00	400 00
Metropolitan parks, boulevard maintenance, one-half,	86,726 58	75,117 50
Damages by wild deer,	4,500 00	3,000 00
Retired civil war veterans and prison officers,	33,400 00	20,000 00
Small items,	1,000 00	1,000 00
	\$151,826 58	\$125,317 50
SPECIAL APPROPRIATIONS.		
Improvements of harbors,	\$58,000 00	\$18,500 00

RECAPITULATION.

	Estimates Dec. 1, 1908, to Nov. 30, 1909.	Appropriation 1908.	Increase.
Departments,	\$700,050 00	\$697,403 00	\$2,647 00
State House,	141,300 00	128,800 00	12,500 00
Printing, etc.,	95,000 00	* 101,930 02	—
Judiciary,	523,400 00	519,225 00	4,175 00
Commissions and boards,	975,790 00	862,444 53	113,345 47
Agricultural,	260,700 00	232,600 00	28,100 00
Gypsy and brown-tail moths,	150,000 00	150,000 00	—
State Board of Charity,	795,650 00	707,800 00	87,850 00
Annuities and pensions,	5,530 00	* 5,723 00	—
State Board of Insanity,	97,800 00	87,900 00	9,900 00
Institutions,	2,787,604 26	2,462,369 48	325,234 78
State Library, etc.,	24,400 00	24,400 00	—
Educational,	677,157 00	659,089 00	18,068 00
Miscellaneous educational,	192,040 00	186,040 00	6,000 00
Military: —			
Adjutant General's department,	316,664 00	311,402 00	5,262 00
Quartermaster-General's department,	185,200 00	164,700 00	20,500 00
Surgeon-General's department,	6,300 00	6,200 00	100 00
War,	899,900 00	890,900 00	9,000 00
Reformatory and correctional,	1,218,831 75	1,160,041 37	58,790 38
Sinking funds and debt,	430,945 00	358,756 00	72,189 00
Interest,	1,174,546 00	1,026,384 00	148,162 00
Miscellaneous,	151,826 58	125,317 50	26,509 08
			\$948,332 71
			* 7,123 02
Regular appropriations,	\$11,810,634 59	\$10,869,424 90	\$941,209 69
Special appropriations,	58,000 00	18,500 00	39,500 00
Totals,	\$11,868,634 59	\$10,887,924 90	\$980,709 69
Decrease,*	\$6,930 02 193 00 \$7,123 02		

Estimated Revenue.

The estimates of revenue are based upon existing laws relative to taxes, licenses, fees, the income of certain institutions, etc.

Corporation taxes, net,	\$1,250,000 00
National bank stock taxes, net,	370,000 00
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,900,000 00
Collateral legacy tax (old law), }	1,000,000 00
Inheritance tax (new law), }	
Insurance taxes and licenses,	500,000 00
Excise tax on life insurance companies,	370,000 00
Excise tax on foreign corporations,	170,000 00
Liquor licenses,	650,000 00
Secretary's fees,	125,000 00
Fees from courts of probate, etc.,	15,000 00
Interest on bank balances,	60,000 00
Income from sundry institutions,	40,000 00
Miscellaneous,	150,000 00
	<hr/>
Cash on hand Dec. 1, 1908,	\$6,600,000 00
	2,379,244 73
	<hr/>
	\$8,979,244 73

WAYS AND MEANS.

The estimated expenses for the fiscal year ending Nov. 30, 1909, under existing laws, are	\$11,868,634 59
Available appropriations unexpended,	1,376,734 39
	<hr/>
Total requirements,	\$13,245,368 98
Estimated revenue, including cash on hand,	8,979,244 73
	<hr/>
Balance unprovided for,	\$4,266,124 25

The total requirements exceed those of the previous fiscal year by about a million dollars, while the estimated revenue, including cash on hand, exceeds that of last year by about a half million dollars. The increases and decreases as compared with the appropriations for the past year are shown in the recapitulation of expenses, and the details of estimated revenue are shown above. These estimates cover only such appropriations as existing legislation requires, and all special appropriations of the present session must be added in determining the amount of the State tax. At the last session special appropriations were made above the estimates as follows:—

For the gypsy and brown-tail moths,	\$175,000 00
Textile schools,	75,750 00
New England Industrial School for Deaf Mutes,	3,500 00
Massachusetts Soldiers' Home,	88,000 00
Massachusetts Charitable Eye and Ear Infirmary,	35,000 00
Improvement of harbors,	121,381 00
Public buildings,	425,572 00
State Reservations,	21,700 00
Sundry appropriations,	83,855 00
	<hr/>
	\$1,029,758 00

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 1907, were	\$32,728,130 09
State and military aid and burial of soldiers and sailors on account of 1907, paid in 1908,	856,655 00
Special laws, 1908,	988 00
Soldiers' Home, 1908,	63,000 00
Soldiers' Home Hospital,	136,575 47
	<hr/>
Total to Dec. 1, 1908,	\$33,785,348 56

Bounties.

Total payments of bounties on account of soldiers in the civil war to Dec. 1, 1907,	\$17,872,259 82
Paid Harriet C. Flanders (Res. 1908, ch. 53),	\$125 00
Paid Albert F. Chipman,	20 00
	<hr/>
	145 00
	<hr/>
Total to Dec. 1, 1908,	17,872,404 82
	<hr/>
	\$51,657,753 38

ABOLITION OF GRADE CROSSINGS LOAN.

During the year 1908 bonds were issued, under the authority of chapter 440 of the Acts of 1902, for the further abolition of grade crossings, to the amount of \$500,000, bearing interest at the rate of 3½ per cent., making a total issue for this purpose of \$9,300,000. The total amount which has been authorized by the various acts is \$14,000,000.

Section 5 of chapter 440 of the Acts of 1902 provides that: "The amount to be paid by the Commonwealth in any one year shall not exceed five hundred thousand dollars, but if in any one year the expenditure of the Commonwealth shall not amount to five hundred thousand dollars, the unexpended remainder thereof shall be added to the five hundred thousand dollars allowed to be paid by it in any subsequent year."

Dec. 1, 1907, there was a deficit in the fund.	
Received from cities and towns during the year,	\$215,756 84
Received from Fitchburg, sale of land to Fitchburg railroad,	859 56
Transferred from Boston, Hyde Park and Dedham loan fund,	41,661 23
Bonds sold in 1908,	500,000 00
	<hr/>
	\$758,277 63
Payments during the year,	\$479,308 80
Deficit in the fund Dec. 1, 1907,	988 63
	<hr/>
	480,297 43
	<hr/>
Cash on hand Dec. 1, 1908,	\$277,980 20

ARMORY LOAN.

On the first of December, 1907, under the provisions of chapter 526 of the Acts of that year, the State took title to the several armories which had been

The amount of the armory loan was \$2,525,500 00
 The sinking fund was 876,269 43

Leaving a net increase in the direct debt of \$1,649,230 57
 To which must be added the amount repaid to the cities in which the
 armories were situated, being a return of their contributions to the sink-
 ing fund with accumulations at 3 per cent., less the amount which had
 been paid to said cities for rentals for the armories, 416,457 06

Making the net cost to the Commonwealth of the armories, as stated
 below, \$2,065,687 63

Boston East.	Gloucester.	New Bedford.
Boston South.	Haverhill.	Somerville.
Brockton.	Holyoke.	Springfield.
Cambridge.	Lawrence.	Waltham.
Chelsea.	Lowell.	Worcester.
Fall River.	Lynn.	
Fitchburg.	Marlborough.	

During the year additional bonds to the amount of \$440,500, bearing interest
 at the rate of $3\frac{1}{2}$ per cent., have been issued for the construction or improve-
 ment of the following armories: —

Chelsea,	\$10,000 00	Salem,	\$200,000 00
Frammingham,	35,000 00	Waltham,	20,000 00
Hingham,	10,000 00	Worcester,	57,500 00
Malden,	58,000 00		
Pittsfield,	50,000 00	Total,	\$440,500 00

The total issue of bonds for armories is \$2,966,000.

CHARLES RIVER BASIN LOAN.

During the year 1908 bonds have been issued under the authority of chapter
 465 of the Acts of 1903, which provides for the construction of a dam across the
 Charles River between the cities of Boston and Cambridge, to the amount of
 \$400,000, bearing interest at the rate of $3\frac{1}{2}$ per cent., making a total issue for
 this purpose of \$2,800,000. When this work is finished the Metropolitan Park
 Commission will have exclusive control of the dam, etc., as a part of the met-
 ropolitan park system, subject to the powers vested by law in the State Board
 of Health.

METROPOLITAN PARKS LOAN.

During the year 1908 bonds have been issued to the amount of \$125,000,
 bearing interest at the rate of $3\frac{1}{2}$ per cent., under the authority of chapter 529
 of the Acts of 1907, which provides for the purification of Mystic River, Ale-
 wife Brook and adjacent water courses. The total issue for park purposes is
 \$9,415,000.

Chapter 652 of the Acts of 1908 authorizes the expenditure of \$70,000 for the
 purpose of completing the work now under way on Mystic River, and for the
 protection of certain land of the Commonwealth on the Winthrop shore. The
 bonds provided for in this act have not as yet been issued.

METROPOLITAN LOAN FOR PARKWAYS AND BOULEVARDS.

No bonds have been issued. One-half of this loan is the debt of the State at
 large; the balance, of the metropolitan park district. For boulevards, the
 total issue to date is \$5,085,000. Chapter 651 of the Acts of 1908 authorizes
 the expenditure of \$50,000 for completing the land acquisitions for the Ale-
 wife Brook improvements and Fresh Pond parkway. The bonds have not
 been issued.

METROPOLITAN SEWERAGE LOAN.

Under authority of chapter 406 of the Acts of 1906 there were issued bonds
 amounting to \$700,000 for an extension of the south metropolitan system in
 West Roxbury, Brookline and Brighton, bearing interest at the rate of $3\frac{1}{2}$ per
 cent., making a total issue for sewerage purposes of \$15,027,912. Of this
 amount, \$6,150,000 was issued for the north metropolitan system and \$8,877,-
 912 for the south metropolitan system.

Chapter 556 of the Acts of 1908 authorizes an expenditure of \$250,000 in the
 years 1908, 1909 and 1910 for the East Boston pumping station, and \$195,000
 in the years 1908, 1909 and 1910 for the Deer Island pumping station. The
 commission may expend any balance on hand of previous loans, and in addition
 authority is given for the issue of \$413,000 more of bonds if necessary. This
 is for the north metropolitan system.

METROPOLITAN WATER LOAN.

No bonds have been issued during the past year. Total issue to Dec. 1, 1908,
 \$40,500,000.

Chapter 558 of the Acts of 1908 provides for an expenditure by the commis-
 sion for a power plant at the Wachusett dam of \$115,000; certain other improve-
 ments at the same place, \$7,000; new main from Chestnut Hill reservoir to the
 Boston line, \$190,000; completion of the Arlington pumping station, \$14,500;
 certain other repairs and improvements, \$5,000; and for settlement of suits,
 \$260,000. These amounts are payable from the loan, and in order to provide
 a sufficient sum in addition to the balance on hand, bonds to the amount of
 \$398,000 have been authorized.

PRISONS AND HOSPITALS LOANS.

There have been issued during the year, for the enlargement of certain insti-
 tutions and for the construction of three new sanatoriums, the following bonds: —

Prisons and hospitals loan: —	
Danvers Insane Hospital,	\$33,800 00
Massachusetts School for the Feeble-minded,	34,000 00
State Farm,	41,000 00
State Hospital,	50,000 00
Wentworth Insane Hospital,	28,400 00
Wrentham State Hospital,	25,000 00
Massachusetts Hospital for Consumptives loan,	\$212,200 00
	300,000 00

The total issue of bonds for prisons and hospitals to Dec. 1, 1908, is \$6,270,450, as follows, viz.:—

Prisons and hospitals loan:—		
Danvers Insane Hospital,	\$232,400 00	
Foxborough State Hospital,	130,000 00	
Massachusetts Reformatory,	22,700 00	
Massachusetts School and Home for Crippled and Deformed Children,	300,000 00	
Massachusetts School for the Feeble-minded,	416,000 00	
Northampton State Hospital,	179,000 00	
Reformatory Prison for Women,	9,000 00	
State Colony for the Insane,	440,200 00	
State Farm,	295,000 00	
State Hospital,	259,000 00	
Taunton Insane Hospital,	245,600 00	
Westborough Insane Hospital,	404,300 00	
Worcester Insane Asylum,	370,500 00	
Worcester Insane Hospital,	173,000 00	
Wrentham State School,	25,000 00	
		\$3,501,700 00
Hospital for Epileptics loan,	\$548,450 00	
Hospital for Consumptives (now Sanatorium) loan,	750,500 00	
Medfield Insane Asylum loan,	1,469,800 00	
		2,768,750 00
Total,		\$6,270,450 00

Chapter 653 of the Acts of 1908 provides for certain improvements at the Wrentham State School, and authorizes an issue of bonds amounting to \$170,800. No issue has been made as yet.

Chapter 639 of the Acts of 1908 provides for the establishment of an industrial school for boys. A board of seven trustees is to be appointed by the Governor, with authority to purchase land and erect buildings, subject to approval of the State Board of Charity. Bonds to the amount of \$85,000 have been authorized to carry out the provisions of the act.

Chapter 474 of the Acts of 1907 provided for the construction of three sanatoriums for tubercular patients, one to be located in northeastern Massachusetts, another to be located in southeastern Massachusetts and the third in the Connecticut valley, at an expense not exceeding \$300,000. These sanatoriums are in process of erection, one in North Reading, one in Lakeville and one in Westfield, and bonds for the hospitals for consumptives loan, as shown above, have been issued.

STATE HIGHWAY LOAN.

Under authority of chapter 446 of the Acts of 1907 bonds to the amount of \$495,000 were issued for the construction of State highways, bearing interest at the rate of $3\frac{1}{2}$ per cent. This makes a total issue of bonds for highway purposes, to Dec. 1, 1908, of \$5,930,000.

Chapter 446 of the Acts of 1907 authorized the Massachusetts Highway Commission to expend during the years 1908, 1909, 1910, 1911 and 1912 a sum not exceeding \$2,500,000 for the construction of State highways. Of this sum, not more than \$500,000 can be expended in any one year, but an unexpended balance in any one year may be used in the succeeding year. This amount is

construction of a highway between the city of Pittsfield and the house of Ephraim Perkins in the town of Becket. Bonds are authorized for a term not exceeding ten years.

SUFFOLK COUNTY COURT HOUSE LOAN.

Chapter 534 of the Acts of 1906, as amended by chapter 209 of the Acts of 1907, and still further amended by chapters 215 and 603 of the Acts of 1908, provides for the enlargement of or an addition to the court house in the county of Suffolk by a commission of three persons, one to be appointed by the Governor, one by the mayor of the city of Boston, and one by the chief justices of the supreme and superior courts and of the municipal court of the city of Boston. The total expenditure authorized is \$910,000, and the Treasurer and Receiver-General is required to issue bonds to that amount, if necessary, for a term not exceeding thirty years. The city of Boston is to pay to the Commonwealth two-thirds of each and every instalment of principal and interest when the same becomes due and payable. Under authority of this act, serial bonds amounting to \$360,000 have been issued, payable each year from 1908 to and including 1938, bearing interest at the rate of $3\frac{1}{2}$ per cent. per annum.

TRANSFERS TO MEET DEFICIENCIES.

Secretary's incidentals,	\$39 46
Exchange of Public Documents,	668 69
Auditor's incidentals,	359 05
Tax Commissioner's expenses,	889 87
Land Court expenses,	1,307 88
Bank Commissioner's incidentals,	137 58
Civil Service Commission, clerks and expenses,	88 80
Board of Conciliation and Arbitration, expenses,	235 38
Commissioner of Weights and Measures, expenses of inspectors, etc.,	17 16
Printing:—	
Paper for the Commonwealth,	3,776 82
Blue Book,	949 05
Public documents,	395 00
Term reports,	800 53
Blank forms for town officers,	781 75
Education of deaf pupils,	3,896 40
Salem Normal School, expenses,	990 51
Nautical Training School, expenses of commission,	282 78
Commission on Industrial Education, clerks and rent,	116 10
Adjutant General's incidentals,	1,135 81
United States ships, expenses,	415 00
Company armorers,	52 08
Surgeon-General, examination of recruits,	274 00
State Board of Charity, transportation of paupers,	2,990 46
State Board of Charity, minor wards,	436 02
Penitence Hospital, expenses,	2,500 00
Worcester Insane Hospital, expenses,	17,740 45
State Hospital, expenses,	13,983 53
Lyman School for Boys, expenses,	5,473 84
Industrial School for Girls, expenses,	3,732 22
Trustees Lyman and Industrial School, boys boarded out,	1,677 31
Damages by wild deer,	1,370 03
Total,	\$67,513 56

Under the provisions of chapter 549 of the Acts of 1908 transfers to the appropriations stated above were made from the appropriation for extraordinary expenses, upon the recommendation of the Auditor, with the approval of the Governor and Council.

SUGGESTIONS FOR LEGISLATION.

Sinking Fund Requirements.

I suggest that the sinking fund requirements of the present year, estimated by the Treasurer and Receiver-General to be \$378,445, be provided for from the surplus of the abolition of grade crossings loan sinking fund, which surplus is considerably more than two million dollars.

Gas and Electric Light Commission Receipts.

I respectfully suggest that the law be so changed that the receipts of this commission shall be deposited in the treasury as often as once in each month, instead of quarterly, as now provided by law. This will make the practice conform to the usual custom.

Advances to Institutions.

To carry out the provisions of the law requiring weekly payments and to secure cash discounts wherever possible, the Auditor has assumed the responsibility the past year of advancing to the various institutions the necessary funds, and respectfully recommends that he be given by law discretion to advance such amounts as in his judgment are required for the purposes stated.

IN CONCLUSION.

Under the provisions of chapter 597 of the Acts of 1908 the Auditor, with the consent of the Governor and Council, appointed William D. Hawley of Malden deputy auditor, and Frank E. Orcutt of Melrose supervisor of accounts. On the 18th of January, 1909, Mr. Hawley will have completed forty-three years of service in the Auditor's department, and his appointment as deputy auditor seems a fitting recognition of this long term of faithful and efficient service to the Commonwealth.

Under the direction of the Auditor, the supervisor of accounts has already made many changes in the methods of keeping and rendering accounts in the departments; and a plan has been adopted and is in process of execution to make the bookkeeping uniform in all the institutions for the insane. The bookkeeping in the other institutions and methods of purchasing and accounting for supplies are receiving attention.

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 1908, also expenses for 1907.

STATEMENT V. is a statement of expenses paid and unpaid for 1908 in detail.

Interest on:

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Harbor improvement loan,	400
Hospital for Consumptives loan,	400
Hospital for Epileptics loan,	400
Inheritance tax,	101
Medfield Insane Asylum loan,	400
Metropolitan parks loan, series two,	400
Prisons and hospitals loan,	400
State highway loan,	400
State House construction loan,	400
State House loan,	400
Suffolk County court house loan,	400
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STATEMENT V.

Expenses for 1908 in Detail.

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DAMAGES BY WILD DEER — *Concluded.*

Amounts brought forward,	\$3,724 43	\$800 00
Marcus Falvery, Spencer,	\$15 00	
Henry Gately, Spencer,	10 00	
James S. Gilchrist, Lunenburg,	8 00	
Herbert F. Hammond, Northbridge,	5 00	
George S. Harwood, Brookfield,	10 00	
Timothy E. Kennedy, Hardwick,	5 00	
Calvin Marden, Lunenburg,	22 00	
George H. Marden, Lunenburg,	2 00	
Allan McConnell, Winchendon,	10 00	
George Mitchell, Spencer,	15 00	
George Perry, Brookfield,	11 10	
Elliott R. Potter, Royalston,	10 00	
Henry E. Robbins, Shrewsbury,	25 00	
Chester Roper, Westminster,	20 00	
John C. Smith, Lunenburg,	4 00	
Walter Smith, Brookfield,	7 00	
Loring T. Spaulding, Winchendon,	20 00	
Charles H. Steele, Brookfield,	5 00	
Thomas Stratton, Spencer,	15 00	
Elmer A. Sylvester, Athol,	9 00	
Edward O. Toole, Dudley,	20 00	
George W. B. Tuttle, Sterling,	5 00	
Norman Tyler, Spencer,	5 00	
Thomas Whalen, Lunenburg,	15 00	
Mrs. Danatas Wilmont, Spencer,	15 00	
George O. Wilson, Leicester,	20 00	
William A. Wilson, Spencer,	10 00	
Thomas W. Wooldredge, Lunenburg,	3 00	
N. Warren Wright, Boylston,	92 50	
William H. Wright,	20 00	
	645 60	

DETAIL No. 349.

CLAIMS ARISING FROM THE DEATH OF FIREMEN IN THE DIS-
CHARGE OF THEIR DUTIES.

[Revised Laws, chap. 32, sect. 77; Acts 1908, chap. 14.]

Henry P. Baker — Nora E. Baker, administratrix,	\$1,000 00	
Alvano L. Brackley — Alener. R. Brackley, administra- trix,	1,000 00	
James Lynch — John T. Lynch, administrator,	1,000 00	
Neal J. Owen — Lillian A. Owen, administratrix,	1,000 00	
		4,000 00

DETAIL No. 350.

GRATUITIES.

George H. Allen, Res. 1908, chap. 27; Acts 1908, chap. 419,	\$150 00	
Peter J. Allen, Res. 1908, chap. 52; Acts 1908, chap. 53S, Harry E. Bowman, Res. 1908, chap. 26; Acts 1908, chap. 419,	100 00	
	28 00	
Amounts carried forward,	\$278 00	\$9,170 03

STATEMENT V.

Expenses for 1908 in Detail.

DETAILS 351, 352.

GRATUITIES — *Concluded.*

Amounts brought forward,	\$278 00	\$9,170 03
Anny M. Clasen, Res. 1908, chap. 25; Acts 1908, chap. 419,	175 00	
Co. L, Eighth Regiment, Res. 1908, chap. 49; Acts 1908, chap. 419,	400 00	
Edgar P. Crowell, Res. 1908, chap. 55; Acts 1908, chap. 53S,	50 00	
Draper Hall Stable Company, Res. 1908, chap. 61; Acts 1908, chap. 53S,	100 00	
John Foster, Res. 1908, chap. 40; Acts 1908, chap. 419, Arthur Laroche, Res. 1908, chap. 29; Acts 1908, chap. 419,	20 00	
	50 00	
Edwin A. Wood, Res. 1908, chap. 54; Acts 1908, chap. 53S,	300 00	
		1,373 00

DETAIL No. 351.

MASSACHUSETTS STATE FIREMEN'S ASSOCIATION.

[Acts 1906, chap. 171; 1908, chap. 11.]

Treasurer of the association, for the firemen's relief fund of Massachu- setts,	15,000 00
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DETAIL No. 352.

MEDICAL EXAMINERS' FEES.

[Revised Laws, chap. 24; Acts 1908, chap. 31.]

Frank S. Atwood, Salem,	\$9 50	
Frederick H. Baker, Worcester,	22 10	
H. G. Blake, Woburn,	4 20	
Francis A. Bragg, Foxborough,	5 00	
O. J. Brown, North Adams,	7 20	
John T. Bullard, New Bedford,	2 60	
Homer Bushnell, North Adams,	12 60	
Theodore Chamberlain, Concord,	3 40	
W. T. Clark, Worcester,	4 00	
Henry Colt, Pittsfield,	4 40	
J. F. Croston, Haverhill,	14 40	
G. P. Curley, Provincetown,	5 60	
George W. Dow, Lawrence,	13 40	
Thomas M. Durrell, Somerville,	20 20	
W. O. Faxon, Stoughton,	2 40	
Horace K. Foster, Peabody,	4 70	
J. C. Fraser, Weymouth,	4 30	
John H. Gifford, Fall River,	80	
A. H. Hodgdon, Dedham,	3 60	
E. G. Hoitt, Marlborough,	3 00	
Charles S. Holden, Attleborough,	5 10	
John C. Irish, Lowell,	12 50	
William L. Johnson, Uxbridge,	4 10	
Fred E. Jones, Quincy,	6 50	
H. H. Lyons, Fitchburg,	6 90	
William G. MacDonald, Boston,	69 60	
Amounts carried forward,	\$252 10	\$25,543 03

STATEMENT V.

Expenses for 1908 in Detail.

DETAILS 81-83.

DETAIL No. 81.

CLERKS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1907, chap. 304; Acts 1908, chap. 1.]

Amount brought forward,			\$232,056 29
SALARIES.			
Henry D. Coolidge, clerk of the Senate,	\$3,500 00		
James W. Kimball, clerk of the House,	3,500 00		
		\$7,000 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	
Bernard L. Paine, assistant clerk of the Senate,	\$999 96		
Clarence J. Smith, assistant clerk of the House,	900 00		
Karl H. Oliver, assistant clerk of the House,	750 00		
Ernest G. Webb, assistant clerk of the House,	540 00		
Extra clerical service, Senate,	4 00		
		3,193 96	
			14,110 00

DETAIL No. 82.

CHAPLAINS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1908, chap. 1.]

Edward A. Horton (Senate),	\$300 00
Daniel W. Waldron (House),	300 00

DETAIL No. 83.

SERGEANT-AT-ARMS' DEPARTMENT.

[Revised Laws, chap. 10; Acts 1908, chap. 1.]

SALARIES.			
David T. Remington,	\$3,500 00		
John Kinnear, first clerk,	2,200 00		
Ellen M. Burrill, cashier,	1,000 00		
		\$6,700 00	
CONTINGENT.			
Postage (Bulletin),	\$229 20		
Postage (office),	35 00		
Stationery, etc.,	68 52		
Miscellaneous,	36 23		
		368 95	

Amount carried forward,

1909.]

PUBLIC DOCUMENT — No. 6.

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 84.

DETAIL No. 84.

DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER.

[Revised Laws, chap. 10; Acts 1903, chap. 323; 1908, chap. 1.]

Amount brought forward,			\$253,910 29
SENATE.			
Doorkeepers.			
Luke K. Davis,	\$1,500 00		
Charles H. Johnson, assistant,	950 00		
		\$2,450 00	
Messengers.			
Joseph W. Abbott,	\$850 00		
Edward C. Cook,	850 00		
William S. Cooke,	850 00		
Frank A. Dow,	850 00		
Francis A. Ireland,	850 00		
Benjamin H. Jellison,	850 00		
Lawrence G. Mitchell,	850 00		
Loach Pratt,	850 00		
Extra services after close of session,	510 00		
		7,310 00	
Pages.			
George J. Abbott,	\$510 00		
Bernard A. Howe,	510 00		
Benjamin H. McKinley,	510 00		
		1,530 00	
HOUSE.			
Doorkeepers.			
Thomas F. Pedrick,	\$1,500 00		
Henry Gardner, assistant,	950 00		
		2,450 00	
Messengers.			
Joseph S. Adlington,	\$850 00		
Benjamin H. Brown,	850 00		
John O. Bush,	850 00		
James F. Clare,	850 00		
Thomas Coyne,	850 00		
Richard D. Curry,	850 00		
Frank A. Finney,	850 00		
John B. Fisher,	850 00		
Thomas F. Frost,	850 00		
Harry C. Gould,	850 00		
John B. Henry,	850 00		
Henry Holman,	850 00		
Mark C. London,	850 00		
Frank M. Mould,	850 00		
Charles J. Tarbell,	850 00		
Extra services after close of session,	492 00		
		13,242 00	
Pages.			
Thomas S. Brigham,	\$510 00		
John W. Brown,	510 00		
Benjamin H. Curry,	510 00		
Amount carried forward,			\$26,982 00
			\$253,910 29

STATEMENT V.

Expenses for 1908 in Detail.

DETAILS 85, 86.

DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER — *Concluded.*

Amounts brought forward,	\$26,982 00	\$253,919 29
Morris P. Jackson,	\$510 00	
L. Blaine Libbey,	510 00	
John J. O'Leary,	510 00	
Frank L. Smith,	510 00	
	3,570 00	
Postmaster,	1,200 00	
James Beatty,		31,752 00

DETAIL No. 85.

SENATE PRINTING AND BINDING.

[Revised Laws, chaps. 6 and 9; Acts 1908, chap. 1.]

1,100 copies Governor's inaugural address,	\$124 80
900 copies report of the Boston Transit Commission on the congestion of traffic in the streets of Boston,	106 66
900 copies report of the secretary of the State Board of Health on food and drug inspection,	91 87
900 copies report of the commission on the extension of the State House,	21 98
900 copies report of the secretary of the State Board of Health on the purity of inland waters,	19 98
900 copies report on pardons issued by the Governor and Council,	18 20
900 copies report of the secretary of the State Board of Health on the pollution of Boston harbor,	8 95
900 copies report of the Commissioner of Weights and Measures,	8 95
Sundry other Senate documents,	1,905 34
Calendar,	810 35
Journal (daily),	2,668 06
Journal (bound), 1,000 copies,	1,736 74
Night work,	2,229 30
Sundry printing,	200 14
700 copies of rules,	850 99
500 copies index to Senate documents,	44 93
Miscellaneous,	38 53

DETAIL No. 86.

HOUSE PRINTING AND BINDING.

[Revised Laws, chaps. 6 and 9; Acts 1908, chap. 1.]

4,300 copies report of the Commission on Taxation,	\$1,017 72
900 copies annual returns of the New York, New Haven & Hartford Railroad Company, compiled by the Railroad Commissioners,	422 23
900 copies Auditor of the Commonwealth statement of estimates for 1909,	305 27
1,800 copies report of the joint special committee on labor,	289 72
2,900 copies report of the committee on savings bank laws,	260 63

Amounts carried forward,

\$2,295 57

\$296,557 06

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 86.

HOUSE PRINTING AND BINDING — *Continued.*

Amounts brought forward,	\$2,295 57	\$296,557 06
900 copies abstract of the report of the Auditor of the Commonwealth for the year 1907,	233 01	
900 copies appropriations authorized by the Legislature and the State tax,	213 49	
1,800 copies report of the joint special committee on ways and means,	193 50	
900 copies report of the Commission on Industrial Education on the textile schools in the Commonwealth,	157 94	
900 copies annual report of the State Forester,	140 72	
900 copies bill relative to the militia,	124 73	
900 copies report of the board to investigate the subject of the unemployed,	77 99	
900 copies Controller of County Accounts' estimates of county receipts and expenditures for the year 1908,	72 40	
900 copies report of the Commission on Industrial Education on the establishment of technical or industrial colleges,	70 51	
900 copies annual report of the trustees of the Lowell Textile School,	63 61	
900 copies opinion of the justices of the Supreme Judicial Court on the subject of taxation,	32 21	
900 copies report of the Railroad Commissioners relative to street railway matters,	29 19	
900 copies report of the Gas and Electric Light Commissioners relative to the purchase, sale and consolidation of gas and electric light companies,	26 03	
900 copies communication from the Civil Service Commissioners containing recommendations and suggestions for legislative action,	21 73	
900 copies each of the monthly statements of the Sergeant-at-Arms of the expenses of committees,	21 51	
900 copies abstract of the annual report of the Metropolitan Water and Sewerage Board,	21 13	
900 copies annual report of the Commissioners of the Massachusetts School Fund,	14 08	
900 copies message of the Governor relative to a communication from the president of the New York, New Haven & Hartford Railroad,	13 43	
900 copies report of the Auditor of the Commonwealth on the expenses of advertising committee hearings,	9 71	
900 copies special report of the Board of Prison Commissioners on the relocation of the State Prison,	9 32	
900 copies supplementary statement of the Auditor of the Commonwealth on the expenditures in excess of appropriations,	6 70	
900 copies statement of the Auditor of the Commonwealth on the expenditures in excess of appropriations for the year 1907,	6 19	
Sundry other House documents,	8,326 38	
Night work,	4,818 16	
Journal (daily),	3,087 28	
Journal (bound),	1,867 27	
Calendar,	1,453 70	
Sundry printing and binding,	468 84	
Amounts carried forward,	\$23,876 33	\$296,557 06

STATEMENT V.

Expenses for 1908 in Detail.

DETAILS 87-91.

HOUSE PRINTING AND BINDING — *Concluded.*

Amounts brought forward,	\$23,876 33	\$296,557 06
Advertising,	141 35	
500 copies index to House documents,	153 25	
Sundries,	33 62	24,204 55
DETAIL No. 87.		
PRINTING AND BINDING MANUAL OF THE GENERAL COURT.		
[Revised Laws, chap. 9; Acts 1908, chap. 1.]		
13,500 copies,		4,759 01
DETAIL No. 88.		
SENATE STATIONERY.		
[Revised Laws, chap. 6; Acts 1908, chap. 1.]		
Stationery, etc.,	\$489 13	
Sundries,	11 45	500 58
DETAIL No. 89.		
HOUSE STATIONERY.		
[Revised Laws, chap. 6; Acts 1908, chap. 1.]		
Filing cases,	\$95 00	
Postage,	11 92	
Stationery, etc.,	803 56	
Sundries,	14 45	924 93
DETAIL No. 90.		
PRINTING, ETC., ORDERED BY THE SERGEANT-AT-ARMS.		
[Revised Laws, chap. 6; Acts 1908, chap. 1.]		
Newspapers, publications, etc.,	\$44 00	
Printing and binding,	760 92	
Sundries,	13 72	818 64
DETAIL No. 91.		
CONTINGENT EXPENSES OF THE LEGISLATURE.		
[Revised Laws, chap. 10; Acts 1908, chap. 1.]		
Carpet,	\$225 00	
Document sticks,	376 00	
Engraving and printing,	187 14	
Amounts carried forward,	\$788 14	\$327,764 77

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 92.

CONTINGENT EXPENSES OF THE LEGISLATURE — *Concluded.*

Amounts brought forward,	\$788 14	\$327,764 77
Laundrying,	204 89	
Publications,	46 00	
Repairs,	1,458 28	
Frank W. Cole, services in document room,	\$65 00	
Levi Reavis, porter,	271 67	
Sundries,	470 96	4,104 94
DETAIL No. 92.		
EXPENSES OF LEGISLATIVE COMMITTEES.		
[Revised Laws, chap. 6; Acts 1904, chap. 440; 1908, chap. 1.]		
JOINT STANDING COMMITTEES.		
Agriculture: —		
Advertising,	\$133 01	
Carriages,	10 00	
Cigars,	6 80	
Hotels,	21 00	
Transportation,	45 60	\$216 41
Banks and banking: —		
Advertising,		141 26
Cities: —		
Advertising,		611 38
Constitutional amendments: —		
Advertising,		25 96
Counties: —		
Advertising,	\$104 77	
Cigars,	3 35	
Hotels,	49 50	
Transportation,	41 90	199 52
Drainage: —		
Advertising,	\$22 48	
Carriages,	20 75	
Cigars,	3 50	
Hotels,	41 25	
Transportation,	20 20	108 18
Education: —		
Advertising,	\$207 33	
Carriages,	9 00	
Cigars,	2 75	
Hotels,	18 00	
Transportation,	10 85	247 93
Election laws: —		
Advertising,		131 26
Federal relations: —		
Advertising,		15 18
Amounts carried forward,	\$1,697 08	\$331,860 71

STATEMENT IV. — EXPENSES OF 1907 AND 1908, ETC.

EXPENSES, ETC.—*Concluded.*

		Expenses 1907.	Expenses 1908.	Appropriations 1908.
Detail	Amounts brought forward,	\$170,622 42	\$166,143 88	\$208,947 62
	MISCELLANEOUS — <i>Con.</i>			
374	Expenses in connection with certain statues,	—	¹ 66 70	—
375	Portrait bust of George Frisbie Hoar,	—	¹ 4,200 00	—
376	Investigation of safety devices on street cars,	664 97	¹ 103 98	—
377	Purchase of armories,	—	416,528 98	417,000 00
	Block system upon railroads,	384 95	—	—
	Louisiana Purchase Exposition,	50 00	—	—
	Investigation of Lynn water supply,	200 00	—	—
	Ladies' Mission Society, New Bedford,	315 86	—	—
	Mexican Central Railroad Company,	23,903 91	—	—
	Total, miscellaneous, \$587,043 .54.	\$196,142 11	\$587,043 54	\$625,947 62

¹ Previous appropriations.

	Expenses 1908.	Appropriations 1908.
RECAPITULATION.		
Legislative department,	\$364,499 92	\$370,350 00
Executive and other departments,	218,377 78	327,781 78
State House,	123,422 61	129,800 00
Printing other than legislative,	110,334 94	100,930 02
Judiciary,	500,467 88	519,225 00
Commissions and boards,	989,882 91	1,030,495 98
Agricultural,	646,417 58	585,234 76
Charitable,	3,245,196 06	3,310,792 48
Educational, including State Library,	936,685 81	948,779 00
Military,	560,013 72	512,802 00
State aid and other war expenses,	1,093,000 27	989,525 00
Reformatory and correctional,	1,153,770 20	1,160,341 37
Public buildings,	267,709 33	425,572 38
Sinking funds,	358,756 00	358,756 00
Interest,	1,089,094 86	1,026,384 00
Miscellaneous,	587,043 54	626,947 62
	\$12,244,673 41	\$12,423,717 39

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 79.

STATEMENT V.
EXPENSES PAID AND UNPAID FOR 1908 IN DETAIL.
LEGISLATIVE DEPARTMENT.

DETAIL No. 79.

SENATE PAY ROLL.

[Revised Laws, chap. 3; Acts 1908, chap. 1.]

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Aideon B. Abbott,	Boston,	9th Suffolk,	\$10 00	\$750 00	\$760 00
Alton S. Bal,	Boston,	8th Suffolk,	10 00	750 00	760 00
John J. Butler,	Boston,	7th Suffolk,	10 00	750 00	760 00
William D. Chapple, ¹	Salem,	2d Essex,	40 00	1,500 00	1,540 00
Edward A. Cowee,	Worcester,	2d Worcester,	90 00	750 00	840 00
Charles L. Dean,	Malden,	4th Middlesex,	10 00	750 00	760 00
Francis W. Dickinson,	Springfield,	1st Hampden,	200 00	750 00	950 00
Edward W. Dixon,	Boston,	3d Suffolk,	10 00	750 00	760 00
William O. Faxon,	Stoughton,	2d Norfolk,	40 00	750 00	790 00
Charles D. B. Fisk,	Boston,	5th Suffolk,	10 00	750 00	760 00
George J. Galond,	Anaherst,	Franklin and Hampshire,	200 00	750 00	950 00
George H. Garfield,	Brockton,	2d Plymouth,	50 00	750 00	800 00
James W. Grimes,	Reading,	7th Middlesex,	30 00	750 00	780 00
Alfred S. Hall,	Revere,	1st Suffolk,	10 00	750 00	760 00
Dennis E. Halley,	Lawrence,	5th Essex,	60 00	750 00	810 00
Joseph H. Hibbard,	Lovell,	8th Middlesex,	60 00	750 00	810 00
Charles F. Jenney,	Hyde Park,	1st Norfolk,	20 00	750 00	770 00
Levell Johnson,	Fitchburg,	3d Worcester,	100 00	750 00	850 00
Ben S. Keith,	Bourne,	Cape,	130 00	750 00	880 00
Frank J. Linehan,	Boston,	6th Suffolk,	10 00	750 00	760 00

¹ President.

SENATE PAY ROLL—Concluded.

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 79.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
aniel D. Mahoney,	Holyoke,	2d Hampden,	\$220 00	\$750 00	\$970 00
ichael J. McEltrick,	Boston,	4th Suffolk,	10 00	750 00	760 00
ohn J. Mitchell,	Malden,	5th Middlesex,	70 00	750 00	820 00
orge F. Monahan,	Boston,	2d Suffolk,	10 00	750 00	760 00
arry P. Morse,	Haverhill,	4th Essex,	70 00	750 00	820 00
rthur D. Norcross,	Monson,	Worcester and Hampden,	180 00	750 00	930 00
lmer C. Potter,	Worcester,	1st Worcester,	90 00	750 00	840 00
inton Q. Richmond,	North Adams,	Berkshire,	290 00	750 00	1,040 00
erbert S. Riley,	Woburn,	6th Middlesex,	20 00	750 00	770 00
illiam R. Salter,	Lynn,	1st Essex,	30 00	750 00	780 00
infield S. Schuster,	Douglas,	4th Worcester,	100 00	750 00	850 00
mes F. Shaw,	Manchester,	3d Essex,	50 00	750 00	800 00
athaniel P. Sowle,	New Bedford,	3d Bristol,	120 00	750 00	870 00
horndike Spalding,	Cambridge,	2d Middlesex,	10 00	750 00	760 00
lmer A. Stevens,	Somerville,	3d Middlesex,	10 00	750 00	760 00
llen T. Treadway,	Stockbridge,	Berkshire, Hampshire and Hampden.	340 00	750 00	1,090 00
oseph Turner,	Fall River,	2d Bristol,	110 00	750 00	860 00
mes H. Vahey,	Watertown,	1st Middlesex,	20 00	750 00	770 00
runk G. Wheatley,	Abington,	1st Plymouth,	44 00	750 00	794 00
omas W. Williams,	Attleborough,	1st Bristol,	70 00	750 00	820 00
			\$2,964 00	\$30,750 00	\$33,714 00
Senate compensation,					\$30,750 00
Senate travel,					2,964 00
Amount carried forward,					\$33,714 00

DETAIL No. 80.

HOUSE OF REPRESENTATIVES PAY ROLL.

[Revised Laws, chap. 3; Acts 1908, chap. 1.]

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 80.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Amount brought forward,					\$33,714 00
Joseph Abbott,	Boston,	25th Suffolk,	\$10 00	\$750 00	\$760 00
Arthur S. Adams,	Marblehead,	16th Essex,	40 00	750 00	790 00
Wallace W. Arnold,	North Abington,	5th Plymouth,	44 00	750 00	794 00
Frank L. Barnes,	Waltham,	5th Middlesex,	20 00	750 00	770 00
Frank Barrell,	Ashburnham,	2d Worcester,	130 00	750 00	880 00
Charles H. Barrett,	Gloucester,	21st Essex,	70 00	750 00	820 00
Henry B. Barton,	Gill,	3d Franklin,	220 00	750 00	970 00
Frank A. Bayrd,	Malden,	23d Middlesex,	10 00	750 00	760 00
Joseph E. Beals,	Middleborough,	7th Plymouth,	70 00	750 00	820 00
John C. Bennett,	Springfield,	4th Hampden,	200 00	750 00	950 00
Fred L. Beunke,	Cambridge,	2d Middlesex,	10 00	750 00	760 00
Elias B. Bishop,	Newton,	4th Middlesex,	20 00	750 00	770 00
Charles V. Blanchard,	Somerville,	26th Middlesex,	10 00	750 00	760 00
Charles E. Boivin,	Fall River,	11th Bristol,	110 00	750 00	860 00
Alexis Boyer, Jr.,	Southbridge,	5th Worcester,	140 00	750 00	890 00
Bartholomew A. Brickley,	Boston,	7th Suffolk,	10 00	750 00	760 00
William R. Brooks,	Beverly,	20th Essex,	48 00	750 00	798 00
Charles H. Brown,	Medford,	28th Middlesex,	20 00	750 00	770 00
John T. Bryan,	Chester,	2d Hampshire,	270 00	750 00	1,020 00
George Bunting,	Methuen,	5th Essex,	70 00	750 00	820 00
Andrew J. Burnett,	Melrose,	22d Middlesex,	20 00	750 00	770 00
Alfred S. Burns,	Plymouth,	1st Plymouth,	80 00	750 00	830 00
Herbert W. Burr,	Boston,	24th Suffolk,	10 00	750 00	760 00
Clenric H. Cahoon,	Harwich,	2d Barnstable,	180 00	750 00	930 00
Timothy F. Callahan,	Boston,	9th Suffolk,	10 00	750 00	760 00
James B. Carbrey,	Peabody,	11th Essex,	40 00	750 00	790 00
Ignatius J. Carleton,	Chelsea,	5th Suffolk,	10 00	750 00	760 00
Amount carried forward,					\$33,714 00

HOUSE OF REPRESENTATIVES PAY ROLL — Continued.

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 80.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Amount brought forward,					\$33,714 00
Ornelius J. Carmody,	Worcester,	15th Worcester,	\$90 00	\$750 00	\$840 00
James Chambers,	Everett,	24th Middlesex,	10 00	750 00	760 00
William E. Chester,	Boston,	12th Suffolk,	10 00	750 00	760 00
John E. Clarey,	Great Barrington,	8th Berkshire,	360 00	750 00	1,110 00
Samuel F. Coffin,	West Newbury,	26th Essex,	80 00	750 00	830 00
David Cole,	Cheshire,	3d Berkshire,	320 00	750 00	1,070 00
John N. Cole, ¹	Andover,	9th Essex,	50 00	1,500 00	1,550 00
Lenwood B. Coleman,	Nantucket,	1st Nantucket,	240 00	750 00	990 00
Frank Collette, Jr.,	Spencer,	6th Worcester,	130 00	750 00	880 00
Edward D. Collins,	Boston,	15th Suffolk,	10 00	750 00	760 00
James J. Conboy,	Boston,	17th Suffolk,	10 00	750 00	760 00
Martin F. Conway,	Lowell,	10th Middlesex,	60 00	750 00	810 00
Thomas F. Coogan,	Boston,	14th Suffolk,	10 00	750 00	760 00
Benjamin A. Cook,	Fitchburg,	12th Worcester,	100 00	750 00	850 00
John F. Cook,	Haverhill,	10th Essex,	70 00	750 00	820 00
William F. Cook,	West Springfield,	2d Hampden,	210 00	750 00	960 00
William H. Cook,	Fall River,	9th Bristol,	110 00	750 00	860 00
Alvin Coolidge,	Northampton,	1st Hampshire,	230 00	750 00	980 00
Frank O. Coombs,	North Attleborough,	1st Bristol,	80 00	750 00	830 00
Ednor P. Coombs,	Quincy,	6th Norfolk,	20 00	750 00	770 00
John S. Cormack,	Lynn,	13th Essex,	30 00	750 00	780 00
Samuel V. Crane,	Blackstone,	8th Worcester,	80 00	750 00	830 00
Amiel J. Curley, Jr.,	Boston,	18th Suffolk,	10 00	750 00	760 00
Emmer L. Curtiss,	Hingham,	3d Plymouth,	40 00	750 00	790 00
Edra D. Cushing,	Boston,	11th Suffolk,	10 00	750 00	760 00
Fred L. Cutting,	Weston,	13th Middlesex,	30 00	750 00	780 00
Ernest Dalton,	Chicopee,	8th Hampden,	210 00	750 00	960 00
Charles L. Davenport,	Malden,	23d Middlesex,	10 00	750 00	760 00
Thomas L. Davis,	Salem,	17th Essex,	40 00	750 00	790 00
Alfred Davol,	Taunton,	5th Bristol,	80 00	750 00	830 00
Charles A. Dean,	Wakefield,	21st Middlesex,	30 00	750 00	780 00
Henry E. Dean,	Worcester,	21st Worcester,	90 00	750 00	840 00
William M. Dean,	Taunton,	4th Bristol,	80 00	750 00	830 00
Samuel E. Denny,	Worcester,	13th Worcester,	90 00	750 00	840 00

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 80.

Joseph C. Desmond,	New Bedford,	7th Bristol,	120 00	750 00	870 00
Joseph E. Donovan,	Boston,	3d Suffolk,	10 00	750 00	760 00
William E. Dorman,	Lynn,	12th Essex,	30 00	750 00	780 00
Andrew P. Doyle,	New Bedford,	8th Bristol,	120 00	750 00	870 00
Edward B. Draper,	Canton,	4th Norfolk,	30 00	750 00	780 00
Florence J. Driscoll,	Boston,	19th Suffolk,	10 00	750 00	760 00
Hugh P. Drysdale,	North Adams,	1st Berkshire,	290 00	750 00	1,040 00
Patrick J. Duane,	Waltham,	5th Middlesex,	20 00	750 00	770 00
Edwin Eastman,	Milford,	9th Worcester,	70 00	750 00	820 00
Charles F. Elmer,	Conway,	1st Franklin,	250 00	750 00	1,000 00
Samuel D. Elmore,	Cambridge,	3d Middlesex,	10 00	750 00	760 00
Dennis E. Farley,	Erving,	4th Franklin,	180 00	750 00	930 00
Thomas J. Fay,	Boston,	18th Suffolk,	10 00	750 00	760 00
Francis J. Kennelly,	Fall River,	10th Bristol,	110 00	750 00	860 00
Bernard Ferber,	Boston,	10th Suffolk,	10 00	750 00	760 00
Fredrick L. Fisher,	Norwood,	10th Norfolk,	30 00	750 00	780 00
Charles J. Flagg,	Holliston,	8th Middlesex,	50 00	750 00	800 00
Louis E. Flye,	Holbrook,	8th Norfolk,	30 00	750 00	780 00
Marceline J. Fogg,	Newburyport,	25th Essex,	80 00	750 00	830 00
Herbert M. Forristall,	Saugus,	15th Essex,	30 00	750 00	780 00
Herbert S. Frost,	Boston,	16th Suffolk,	10 00	750 00	760 00
Edward J. Fuller,	Sharon,	9th Norfolk,	40 00	750 00	790 00
William F. Garcelon,	Newton,	4th Middlesex,	20 00	750 00	770 00
Joseph S. Gates,	Westborough,	10th Worcester,	70 00	750 00	820 00
George A. Giles,	Cambridge,	2d Middlesex,	10 00	750 00	760 00
Edward Gilmore,	Brookton,	9th Plymouth,	50 00	750 00	800 00
James T. Goggins,	Pittsfield,	5th Berkshire,	300 00	750 00	1,050 00
Thomas J. Grady,	Boston,	6th Suffolk,	10 00	750 00	760 00
William J. Graham,	Lawrence,	8th Essex,	60 00	750 00	810 00
Samuel S. Greenwood,	Lowell,	18th Middlesex,	60 00	750 00	810 00
Lyman W. Griswold,	Greenfield,	2d Franklin,	210 00	750 00	960 00
Thomas A. Hall,	North Adams,	2d Berkshire,	290 00	750 00	1,040 00
Martin T. Hall,	Natick,	6th Middlesex,	40 00	750 00	790 00
Harry H. Ham,	Boston,	20th Suffolk,	10 00	750 00	760 00
Oscar C. Hannmarstrom,	Worcester,	18th Worcester,	90 00	750 00	840 00
Portus B. Hancock,	Brookton,	10th Plymouth,	50 00	750 00	800 00
Bernard F. Hanrahan,	Boston,	2d Suffolk,	10 00	750 00	760 00
Horace D. Hardy,	Arlington,	29th Middlesex,	20 00	750 00	770 00
John J. Hayes,	Boston,	4th Suffolk,	10 00	750 00	760 00
Amount carried forward,					\$33,714 00

¹ Speaker.

HOUSE OF REPRESENTATIVES PAY ROLL — *Continued.*

STATEMENT V.

Expenses for 1906 in Detail.

DETAIL 80.

STATEMENT V.

Expenses for 1906 in Detail.

DETAIL 80.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
<i>Amount brought forward,</i>					\$33,714 00
Lewis J. Hewitt,	Boston,	25th Suffolk,	\$10 00	\$750 00	\$760 00
William P. Higgins,	Boston,	14th Suffolk,	10 00	750 00	760 00
Frederic H. Hilton,	Framingham,	7th Middlesex,	50 00	750 00	800 00
William Hoag,	Boston,	20th Suffolk,	10 00	750 00	760 00
Ernest E. Hobson,	Palmer,	1st Hampden,	170 00	750 00	920 00
Frank G. Hodskins,	Springfield,	7th Hampden,	200 00	750 00	950 00
William M. Hogan,	Cambridge,	1st Middlesex,	10 00	750 00	760 00
Samuel M. Holman,	Attleborough,	3d Bristol,	70 00	750 00	820 00
Charles T. Holt,	Springfield,	6th Hampden,	200 00	750 00	950 00
Frank A. Hosmer,	Amherst,	3d Hampshire,	200 00	750 00	950 00
Alonzo F. Hoyle,	Worcester,	14th Worcester,	90 00	750 00	840 00
Eugene C. Hultman,	Quincy,	5th Norfolk,	20 00	750 00	770 00
George S. J. Hyde,	Lawrence,	7th Essex,	60 00	750 00	810 00
William T. Jeffrey,	Salem,	19th Essex,	40 00	750 00	790 00
Charles Cabot Johnson,	Nahant,	14th Essex,	60 00	750 00	810 00
Fred O. Johnson,	Wellesley,	11th Norfolk,	30 00	750 00	780 00
J. B. Albert Johnson,	Lowell,	19th Middlesex,	60 00	750 00	810 00
Aaron F. Jones,	East Douglas,	8th Worcester,	100 00	750 00	850 00
James A. Jones,	Stoneham,	31st Middlesex,	26 00	750 00	776 00
Frederick G. Katzmann,	Hyde Park,	3d Norfolk,	20 00	750 00	770 00
David P. Keefe,	Fall River,	11th Bristol,	110 00	750 00	860 00
Sidney B. Keene,	Somerville,	25th Middlesex,	10 00	750 00	760 00
Roland M. Keith,	Bridgewater,	8th Plymouth,	60 00	750 00	810 00
William A. Kelleher,	Lawrence,	6th Essex,	60 00	750 00	810 00
Frank D. Kemp,	Springfield,	5th Hampden,	200 00	750 00	950 00
Michael J. Kenney,	Taunton,	3d Bristol,	80 00	750 00	830 00
James W. Killam,	Reading,	20th Middlesex,	30 00	750 00	780 00
Edwin M. Kittredge,	Lowell,	14th Middlesex,	60 00	750 00	810 00
James H. Knight,	Boston,	22d Suffolk,	10 00	750 00	760 00
Frederick S. Lane,	Foxborough,	12th Norfolk,	60 00	750 00	810 00
William F. Learned,	Gardner,	2d Worcester,	130 00	750 00	880 00
Sidney Lees,	New Bedford,	8th Bristol,	120 00	750 00	870 00
Adam Leining,	Holyoke,	10th Hampden,	220 00	750 00	970 00
J. Henry Leonard,	Boston,	23d Suffolk,	10 00	750 00	760 00

Andrew R. Linscott,	Woburn,	20th Middlesex,	24 38	750 00	774 38
Martin M. Lomasney,	Boston,	8th Suffolk,	10 00	750 00	760 00
George W. Long,	Cambridge,	3d Middlesex,	10 00	750 00	760 00
John F. Lthrop,	Newton,	4th Middlesex,	20 00	750 00	770 00
George E. Lovett,	Boston,	12th Suffolk,	10 00	750 00	760 00
Robert Luce,	Somerville,	25th Middlesex,	10 00	750 00	760 00
Edward C. Lyford,	Upton,	9th Worcester,	96 00	750 00	846 00
Cornelius J. Lynch,	Maynard,	10th Middlesex,	60 00	750 00	810 00
Samuel J. Madden,	Boston,	19th Suffolk,	10 00	750 00	760 00
Jens J. Madsen,	Holyoke,	11th Hampden,	220 00	750 00	970 00
Charles A. Malley,	Boston,	20th Suffolk,	10 00	750 00	760 00
David Mancovitz,	Boston,	8th Suffolk,	10 00	750 00	760 00
Charles H. Mansfield,	Lynn,	15th Essex,	30 00	750 00	780 00
Charles Mayberry,	Clinton,	10th Worcester,	90 00	750 00	840 00
Ulysses E. Mayhew,	West Tisbury,	1st Dukes,	200 00	750 00	950 00
Herbert T. Maynard,	North Brookfield,	4th Worcester,	140 00	750 00	890 00
Matthew McCann,	Lynn,	14th Essex,	30 00	750 00	780 00
Charles F. McCarthy,	Marlborough,	9th Middlesex,	70 00	750 00	820 00
Jeremiah F. McCarthy,	Boston,	3d Suffolk,	10 00	750 00	760 00
Fredrick T. McClatchey,	Pittsfield,	4th Berkshire,	300 00	750 00	1,050 00
Thomas P. McDavitt,	Boston,	13th Suffolk,	10 00	750 00	760 00
Edward McDonald,	Lenox,	7th Berkshire,	320 00	750 00	1,070 00
Philip J. McGonagle,	Boston,	6th Suffolk,	10 00	750 00	760 00
John F. McGrath,	Worcester,	16th Worcester,	90 00	750 00	840 00
Edwin C. McIntire,	Gloucester,	23d Essex,	70 00	750 00	820 00
John H. McKenney,	Lynn,	13th Essex,	30 00	750 00	780 00
Lewis B. McKie,	Boston,	1st Suffolk,	10 00	750 00	760 00
George McLane, Jr.,	Lawrence,	5th Essex,	60 00	750 00	810 00
Timothy J. Meade,	Brockton,	10th Plymouth,	50 00	750 00	800 00
John F. Meehan,	Lowell,	15th Middlesex,	60 00	750 00	810 00
Julius Meyers,	Cambridge,	2d Middlesex,	10 00	750 00	760 00
Samuel H. Mildram,	Boston,	24th Suffolk,	10 00	750 00	760 00
Jacob H. Mock,	Boston,	22d Suffolk,	10 00	750 00	760 00
Fred Moore,	Fall River,	9th Bristol,	110 00	750 00	860 00
Daniel H. Morgan,	Springfield,	5th Hampden,	200 00	750 00	950 00
Leslie K. Morse,	Haverhill,	3d Essex,	70 00	750 00	820 00
Joseph J. Murley,	Boston,	1st Suffolk,	10 00	750 00	760 00
William F. Murray,	Boston,	4th Suffolk,	10 00	750 00	760 00
Melvin S. Nash,	Hanover,	4th Plymouth,	50 00	750 00	800 00
<i>Amount carried forward,</i>					\$33,714 00

HOUSE OF REPRESENTATIVES PAY ROLL — *Concluded.*

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL. 80.

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AUDITOR'S REPORT.

[Jan.

1909.]

PUBLIC DOCUMENT — No. 6.

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STATEMENT V.

Expenses for 1908 in Detail.

DETAIL. 80.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
<i>Amount brought forward,</i>					\$33,714 00
Arthur L. Nason,	Haverhill,	4th Essex,	\$70 00	\$750 00	\$820 00
George H. Newhall,	Lynn,	12th Essex,	30 00	750 00	780 00
Alcolm E. Nichols,	Boston,	10th Suffolk,	10 00	750 00	760 00
David C. Nickerson,	Leominster,	11th Worcester,	110 00	750 00	860 00
Frank O'Brien,	Boston,	4th Suffolk,	10 00	750 00	760 00
William H. O'Brien,	Boston,	16th Suffolk,	10 00	750 00	760 00
Frederick O'Connell,	Fitchburg,	12th Worcester,	100 00	750 00	850 00
Patrick H. O'Connor,	Boston,	15th Suffolk,	10 00	750 00	760 00
James E. O'Donnell,	Lowell,	17th Middlesex,	60 00	750 00	810 00
James Oliver,	Athol,	1st Worcester,	170 00	750 00	920 00
Lewis C. Parker,	Westfield,	12th Hampden,	220 00	750 00	970 00
Lewis Parkhurst,	Winchester,	27th Middlesex,	20 00	750 00	770 00
Joseph A. Parks,	Fall River,	10th Bristol,	110 00	750 00	860 00
Louis E. Pattison,	Webster,	7th Worcester,	120 00	750 00	870 00
Thomas Pattison,	Barnstable,	1st Barnstable,	170 00	750 00	920 00
Edwin C. Perham,	Chelmsford,	11th Middlesex,	70 00	750 00	820 00
John H. Pickford,	Worcester,	20th Worcester,	90 00	750 00	840 00
Ernest H. Pierce,	Revere,	27th Suffolk,	10 00	750 00	760 00
Lyron E. Pierce,	Boston,	11th Suffolk,	10 00	750 00	760 00
Robert E. Pollock,	Salem,	18th Essex,	40 00	750 00	790 00
Frank H. Pope,	Leominster,	11th Worcester,	110 00	750 00	860 00
Amuel L. Porter,	Amesbury,	1st Essex,	90 00	750 00	840 00
James F. Powers,	Boston,	13th Suffolk,	10 00	750 00	760 00
Francis X. Quigley,	Holyoke,	9th Hampden,	220 00	750 00	970 00
Thomas P. Riley,	Malden,	23d Middlesex,	10 00	750 00	760 00
William L. Robinson,	Mansfield,	2d Bristol,	50 00	750 00	800 00
William M. Robinson,	Chelsea,	26th Suffolk,	10 00	750 00	760 00
Samuel Ross,	New Bedford,	7th Bristol,	120 00	750 00	870 00
John E. Rousmaniere,	Boston,	21st Suffolk,	10 00	750 00	760 00
Herbert P. Sanders,	Pittsfield,	6th Berkshire,	300 00	750 00	1,050 00
John H. Schooninaker,	Ware,	4th Hampshire,	150 00	750 00	900 00
Edward J. Sennott,	Cambridge,	1st Middlesex,	10 00	750 00	760 00
Eugene E. Shaw,	Carver,	6th Plymouth,	90 00	750 00	840 00
Frederick M. J. Sheenan,	Boston,	17th Suffolk,	10 00	750 00	760 00
Oscar J. Shepardson,	Chester,	2d Hampden,	260 00	750 00	1,010 00

Joseph J. Shepherd,	Pembroke,	2d Plymouth,	90 00	750 00	840 00
Isaac M. Small,	Truro,	3d Barnstable,	240 00	750 00	990 00
William H. Smith,	Somerville,	26th Middlesex,	10 00	750 00	760 00
Joseph H. Soliday,	Dedham,	1st Norfolk,	20 00	750 00	770 00
Harry N. Stearns,	Cambridge,	3d Middlesex,	10 00	750 00	760 00
John A. Stoddart,	Gloucester,	22d Essex,	70 00	750 00	820 00
Lucian B. Stone,	Worcester,	19th Worcester,	90 00	750 00	840 00
Daniel L. Sullivan,	Boston,	9th Suffolk,	10 00	750 00	760 00
John F. Sullivan,	Boston,	2d Suffolk,	10 00	750 00	760 00
George Swann,	Brockton,	11th Plymouth,	50 00	750 00	800 00
John H. Thompson,	Worcester,	17th Worcester,	90 00	750 00	840 00
Frank P. Todd,	Rowley,	24th Essex,	70 00	750 00	820 00
Frank A. Torrey,	Groton,	12th Middlesex,	80 00	750 00	830 00
William H. Trudel,	Haverhill,	2d Essex,	70 00	750 00	820 00
Charles L. Underhill,	Somerville,	25th Middlesex,	10 00	750 00	760 00
Charles F. Varnum,	Lowell,	17th Middlesex,	60 00	750 00	810 00
Joseph Walker,	Brookline,	2d Norfolk,	10 00	750 00	760 00
Joseph A. Wallis,	Beverly,	20th Essex,	40 00	750 00	790 00
Thomas S. Walsh,	Springfield,	3d Hampden,	200 00	750 00	950 00
Red P. Warner,	Boston,	21st Suffolk,	10 00	750 00	760 00
Robert M. Washburn,	Worcester,	22d Worcester,	90 00	750 00	840 00
William L. Waugh,	Somerville,	26th Middlesex,	10 00	750 00	760 00
A. S. Parker Weeks,	Boston,	23d Suffolk,	10 00	750 00	760 00
William E. Weeks,	Everett,	24th Middlesex,	10 00	750 00	760 00
Joseph O. Wellington,	Belmont,	30th Middlesex,	20 00	750 00	770 00
Norman H. White,	Brookline,	2d Norfolk,	10 00	750 00	760 00
Edgar H. Whitney,	Winthrop,	27th Suffolk,	20 00	750 00	770 00
William B. Willcutt,	Boston,	24th Suffolk,	10 00	750 00	760 00
Isaac E. Willets,	Fall River,	11th Bristol,	110 00	750 00	860 00
Waterman L. Williams,	Holden,	3d Worcester,	110 00	750 00	860 00
Herbert Wing,	Dartmouth,	6th Bristol,	130 00	750 00	880 00
Russell B. Worster,	Weymouth,	7th Norfolk,	34 00	750 00	784 00
			\$17,592 38	\$180,750 00	\$198,342 38

House compensation, \$180,750 00
House travel, 17,592 38

198,342 38

Amount carried forward,

\$232,056 38

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 92.

EXPENSES OF LEGISLATIVE COMMITTEES — Continued.

Amounts brought forward,	\$1,697 08	\$331,869 71
Fisheries and game: —		
Advertising,	\$169 52	
Cigars,	9 75	
Hotels,	08 35	
Transportation,	31 45	
Use of boat,	40 00	
	319 07	
Harbors and public lands: —		
Advertising,	\$51 85	
Automobiles,	182 50	
Carriages,	41 00	
Cigars,	60 00	
Hotels,	334 65	
Transportation, etc.,	226 36	
Use of boat,	40 00	
	936 36	
Insurance: —		
Advertising,	236 55	
Judiciary: —		
Advertising,	509 55	
Labor: —		
Advertising,	240 52	
Legal affairs: —		
Advertising,	399 99	
Libraries: —		
Advertising,	19 08	
Liquor law: —		
Advertising,	153 99	
Mercantile affairs: —		
Advertising,	128 38	
Metropolitan affairs: —		
Advertising,	\$217 79	
Carriages,	30 00	
Cigars,	10 30	
Hotels,	27 00	
Transportation,	26 10	
	311 19	
Military affairs: —		
Advertising,	54 16	
Parishes and religious societies: —		
Advertising,	15 40	
Printing: —		
Advertising,	4 25	
Prisons: —		
Advertising,	\$31 55	
Carriages,	25 00	
Cigars,	12 50	
Hotels,	74 30	
Transportation,	54 06	
	198 01	
Amounts carried forward,	\$5,224 18	\$331,869 71

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 92.

EXPENSES OF LEGISLATIVE COMMITTEES — Continued.

Amounts brought forward,	\$5,224 18	\$331,869 71
Public charitable institutions: —		
Advertising,	\$74 51	
Carriages,	147 75	
Cigars,	33 90	
Hotels,	448 85	
Transportation,	320 71	
	1,025 72	
Public health: —		
Advertising,	\$347 24	
Automobiles,	30 00	
Cigars,	3 25	
Hotels,	9 00	
	389 49	
Public lighting: —		
Advertising,	\$233 73	
Cigars,	3 40	
Hotels,	49 00	
Transportation,	57 60	
	343 73	
Public service: —		
Advertising,	\$306 12	
Carriages,	20 00	
Cigars,	4 00	
Hotels,	137 05	
Transportation,	109 88	
	577 05	
Railroads: —		
Advertising,	\$155 99	
Automobiles,	45 50	
Cigars,	17 00	
Hotels,	165 00	
Transportation,	201 27	
	584 76	
Roads and bridges: —		
Advertising,	\$280 97	
Automobiles,	106 25	
Carriages,	7 00	
Cigars,	16 10	
Hotels,	164 55	
Transportation,	86 83	
	661 70	
Rules: —		
Advertising,	\$10 10	
Stationery,	3 85	
	13 95	
Street railways: —		
Advertising,	\$208 57	
Automobiles,	70 00	
Cigars,	14 00	
Hotels,	135 50	
Transportation,	126 52	
	554 59	
Taxation: —		
Advertising,	261 78	
Towns: —		
Advertising,	\$101 89	
Carriages,	25 00	
Amounts carried forward,	\$9,636 95	\$331,869 71

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 92.

EXPENSES OF LEGISLATIVE COMMITTEES — Continued.

Amounts brought forward,	\$9,636 95	\$331,869 71
Cigars,	\$3 50	
Hotels,	35 20	
Transportation,	36 00	
	201 59	
Water supply:—		
Advertising,	\$101 47	
Automobiles,	25 00	
Carriages,	13 50	
Cigars,	33 50	
Hotels,	118 65	
Transportation,	143 63	
	435 75	
Ways and means:—		
Advertising,	77 31	
SENATE STANDING COMMITTEES.		
Rules:—		
John E. Abbott, services,	1,500 00	
HOUSE STANDING COMMITTEES.		
Pay roll:—		
Clarence J. Smith, services,	100 00	
Rules:—		
Stationery, etc.,	\$87 50	
M. E. Follett, services,	289 00	
Henry C. Merwin, services,	1,700 00	
William R. Owings, services,	1,000 00	
	3,076 50	
Ways and means:—		
Wm. D. Hawley, services,	\$700 00	
Advertising,	14 93	
	714 93	
SPECIAL COMMITTEES.		
Funeral of Representative Thomas L. Davis:—		
Carriages,	\$17 50	
Flowers,	10 25	
Hotels,	16 00	
Travel,	4 60	
	48 35	
Funeral of Representative Sidney Lees:—		
Carriages,	\$16 00	
Flowers, etc.,	10 25	
Hotels,	18 00	
Travel,	8 14	
	52 39	
MISCELLANEOUS EXPENSES.		
Clerical assistance, copying advertisements,	\$230 75	
Postage,	198 56	
Printing,	8 45	
	437 76	
RECESS COMMITTEES.		
Insurance, 1907 (balance of compensation):—		
Allan G. Buttrick, chairman,	\$350 00	
John H. Schoonmaker, house chairman,	350 00	
Frank H. Wheatley,	250 00	
James W. Grimes,	250 00	
Frederick J. Macleod,	250 00	
Edwin T. McKnight,	250 00	
Amounts carried forward,	\$16,281 53	\$331,869 71

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 92.

EXPENSES OF LEGISLATIVE COMMITTEES — Continued.

Amounts brought forward,	\$16,281 53	\$331,869 71
William M. Brigham,	\$250 00	
Malcolm E. Nichols,	250 00	
George H. Newhall,	250 00	
Charles E. Dennett,	250 00	
George F. Birch,	250 00	
William H. Trudel,	250 00	
Andrew J. Burnett,	250 00	
Charles A. Dean,	250 00	
Robert K. McKirdy,	250 00	
Henry W. Bird, clerk,	350 00	
Expenses:—		
Stenographer,	\$102 10	
Telephone and telegraph,	1 65	
	103 75	
		4,403 75
Labor, 1907 (balance of compensation):—		
William H. Feiker, chairman,	\$350 00	
William O. Faxon,	250 00	
William W. Clarke,	250 00	
William Turtle, House chairman,	350 00	
Elmer C. Potter,	250 00	
William E. Weeks,	250 00	
Thomas Pattison,	250 00	
Samuel Ross,	250 00	
Charles D. B. Fisk,	250 00	
Daniel J. MacDonald,	250 00	
Francis J. Fennelly,	250 00	
James C. White, clerk,	350 00	
Expenses:—		
Stationery,	\$10 50	
Stenographer,	155 00	
Telephone and telegraph,	43 15	
	208 65	
		3,508 65
Ways and means, 1907 (balance of compensation):—		
Elmer A. Stevens, chairman,	\$350 00	
George H. Garfield,	250 00	
Daniel D. Mahoney,	250 00	
Charles L. Dean,	250 00	
William R. Salter,	250 00	
Joseph Walker, House chairman,	350 00	
Alvin L. Wright,	250 00	
Ulysses E. Mayhew,	250 00	
Grafton D. Cushing,	250 00	
William M. Dean,	250 00	
William F. Garcelon, clerk,	350 00	
Frank D. Kemp,	250 00	
George A. Giles,	250 00	
John H. Toland,	250 00	
John J. Conway,	250 00	
Michael J. McEtrick,	250 00	
Expenses:—		
Stenographer,	\$59 99	
Telephone and telegraph,	24 99	
	84 98	
		4,384 98
		28,578 91
Amount carried forward,		\$360,448 62

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 92.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

Amount brought forward,		\$360,448 62
RECAPITULATION.		
<i>Joint Standing Committees.</i>		
Automobiles,	\$459 25	
Carriages,	349 00	
Cigars,	237 60	
Hotels,	1,896 85	
Stationery,	3 85	
Travel, etc.,	1,539 56	
Use of boats,	80 00	
	\$4,566 11	
<i>Senate Standing Committees.</i>		
Clerical services,	1,500 00	
<i>House Standing Committees.</i>		
Clerical services,	\$3,789 00	
Stationery, etc.,	87 50	
	3,876 50	
<i>Special Committees.</i>		
Carriages,	\$33 50	
Flowers,	20 50	
Hotels,	34 00	
Travel,	12 74	
	100 74	
<i>Miscellaneous Expenses.</i>		
Postage,	188 56	
<i>Recess Committees.</i>		
Fire insurance (1907), ¹	\$4,403 75	
Labor (1907), ¹	3,508 65	
Ways and means (1907), ¹	4,384 98	
	12,297 38	
<i>Advertising.</i>		
Newspapers, standing committees,	\$5,800 42	
Clerical assistance, copying, advertisements, etc.,	230 75	
Postage,	10 00	
Printing,	8 45	
	6,049 62	
	\$28,578 91	
Amount carried forward,		\$360,448 62

¹ Total expenses, including advertising, of recess committees appointed in the year 1907, as follows:—

Fire insurance,	\$13,535 20
Labor,	11,392 85
Ways and means,	15,791 50
Total,	\$40,719 55

STATEMENT V.

Expenses for 1908 in Detail.

DETAIL 93.

DETAIL No. 93.

LEGISLATIVE BULLETIN.

[Res. 1908, chap. 1; Acts 1908, chap. 1.]

Amount brought forward,		\$360,448 62
Printing,	\$3,051 30	
A. M. Bridgman, services,	1,000 00	
		4,051 30
Total, legislative department,		\$364,499 92