

# REPORT OF THE AUDITOR

OF

*The Commonwealth of Massachusetts*

FOR THE

FISCAL YEAR ENDING NOV. 30, 1912.



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## The Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, Jan. 8, 1913.

*To the Honorable Senate and House of Representatives.*

I have the honor to present the sixty-fourth annual report of this department, it being for the fiscal year ending Nov. 30, 1912.

The financial transactions of the Commonwealth are summarized in the following statements:—

### REVENUE.

The receipts and payments on account of revenue for the fiscal year 1912, including cash in the treasury, are shown in the following statement:—

Cash on hand Dec. 1, 1911,	\$2,482,595 90
Revenue receipts,	9,592,163 66
State tax for 1912,	6,250,000 00
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Total applicable to running expenses,	\$18,324,759 56
Receipts from other sources (including corporation tax, national bank tax, etc., distributed to cities and towns, temporary loans, etc.),	14,435,317 55
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Total,	\$32,760,077 11
Payments on account of running expenses of 1911 and 1912,	\$15,760,351 07
Other payments (being a distribution of the corporation, national bank and other taxes, etc.),	14,435,317 55
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	30,195,668 62
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Cash on hand Nov. 30, 1912,	\$2,564,408 49

### 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, 1911,	\$3,725,740 02
Cash received from all sources, including transfers, etc.,	17,773,475 09
Total,	\$21,499,215 71
Payments,	17,693,658 60
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Cash on hand Nov. 30, 1912,	\$3,805,557 11

## FUNDED DEBT.

*Direct Debt.*

Total direct debt Dec. 1, 1911, . . . . .	\$41,920,416 67
Increased during the year by the issue of bonds and notes to the amount of, . . . . .	1,369,000 00
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	\$43,289,416 67
Decreased by the payment of: —	
Abolition of grade crossings bonds, . . . . .	\$34,000 00
Armory bonds, . . . . .	17,000 00
Prisons and hospitals bonds, . . . . .	12,000 00
State highway bonds, . . . . .	103,500 00
Suffolk County Court House bonds, . . . . .	10,333 34
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	176,833 34
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	\$43,112,583 33
Amount of sinking funds Dec. 1, 1911, . . . . .	\$21,438,295 10
Increase during the year, . . . . .	884,278 42
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	22,322,573 52
Net direct debt for State purposes Nov. 30, 1912, . . . . .	\$20,790,009 81
Net increase, . . . . .	307,888 24

*Contingent Debt.*

The amount of the contingent debt Dec. 1, 1911 was . . . . .	\$74,313,745 33
Increased during the year by the issue of bonds and notes to the amount of, . . . . .	292,000 00
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	\$74,605,745 33
Decreased by the payment of: —	
Charles River Basin bonds, . . . . .	\$8,000 00
Metropolitan parks bonds, . . . . .	2,000 00
Metropolitan sewerage, north system, note, . . . . .	62,000 00
Metropolitan water bonds, . . . . .	5,000 00
Metropolitan water notes, . . . . .	140,000 00
Suffolk County Court House bonds, . . . . .	20,666 66
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	237,666 66
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	\$74,368,078 67
Amount of sinking funds Dec. 1, 1911, . . . . .	\$14,406,352 84
Increase during the year, . . . . .	1,521,483 67
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	15,927,836 51
Net contingent debt Nov. 30, 1912, . . . . .	\$58,440,242 16
Net decrease, . . . . .	1,467,150 33

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. The contingent debt also includes the city of Boston's proportion (two-thirds) of the loan on account of the Suffolk County Court House. No portion of this debt is a liability of the Commonwealth at large.

*Increase in Direct Debt.*

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

Abolition of grade crossings, . . . . .	\$500,000 00
Armory, . . . . .	284,000 00
State highway, . . . . .	435,000 00
Soldiers' gratuity, . . . . .	150,000 00
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	\$1,369,000 00

*Increase in Direct Debt Sinking Funds.*

These funds were increased from the following sources: —

*Income from Investments.*

Abolition of grade crossings, . . . . .	\$221,290 90
Less printing bonds, . . . . .	35 00
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	\$221,255 90
Armory, . . . . .	54,345 00
Harbor improvement, . . . . .	9,936 15
Massachusetts war, . . . . .	29,491 15
Medfield Insane Asylum, . . . . .	32,521 80
Metropolitan parks, series two, . . . . .	21,637 98
Prisons and hospitals, . . . . .	81,406 48
State highway, . . . . .	88,350 54
State House, . . . . .	\$60,414 37
Less printing bonds, . . . . .	40 00
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	60,374 37
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	\$599,319 37

*Sale of Land.*

Prisons and hospitals, account of Worcester State Hospital, . . . . .	5,000 00
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*Street Railway Tax.*

Metropolitan parks, series two, . . . . .	7,446 22
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*Miscellaneous.*

Transfers of unexpended balances: —	
Armory loan, . . . . .	\$4,587 01
Prisons and hospitals loan, . . . . .	12 82
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	4,599 83

*Revenue Appropriations.*

Armory, . . . . .	\$37,922 00
Harbor improvement, . . . . .	238 00
Medfield Insane Asylum, . . . . .	17,512 00
Metropolitan parks, boulevards, . . . . .	30,728 00
Prisons and hospitals, . . . . .	78,353 00
State highway, . . . . .	49,327 00
State House, . . . . .	53,833 00
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	267,913 00
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	\$884,278 42

*Increase in Contingent Debt.*

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

Metropolitan parks, . . . . .	\$40,000 00	
Metropolitan sewerage, north system, . . . . .	62,000 00	
Metropolitan water, . . . . .	190,000 00	
		<u>\$292,000 00</u>

*Increase in Contingent Debt Sinking Funds.*

These funds were increased from the following sources:—

*Income from Investments.*

Charles River Basin, . . . . .	\$21,438 51	
Metropolitan parks, . . . . .	85,742 30	
Metropolitan parks, series two, . . . . .	21,637 98	
Metropolitan sewerage, north system, . . . . .	56,663 07	
Metropolitan sewerage, south system, . . . . .	32,421 67	
Metropolitan water, . . . . .	346,683 78	
		<u>\$564,587 31</u>

*Assessments on Cities and Towns.*

Charles River Basin, . . . . .	\$13,887 46	
Metropolitan parks, . . . . .	126,209 25	
Metropolitan parks, series two, . . . . .	30,728 00	
Metropolitan sewerage, north system, . . . . .	114,321 00	
Metropolitan sewerage, south system, . . . . .	70,055 00	
Metropolitan water, . . . . .	512,884 00	
		<u>868,084 71</u>

*Rents, Land Products, etc.*

Metropolitan sewerage, north system, . . . . .	\$75 00	
Metropolitan water, . . . . .	23,774 56	
		<u>23,849 56</u>

*Street Railway Tax.*

Metropolitan parks, series two, . . . . .	7,446 22	
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*Boston Embankment.*

Charles River Basin, . . . . .	\$28,510 67	
Interest, . . . . .	29,005 20	
		<u>57,515 87</u>
		<u>\$1,521,483 67</u>

## LOANS, SINKING FUNDS AND ANNUAL INTEREST.

*Direct Debt.*

	Latest Matu- rity.	Amount.	Sinking Fund.	Annual Interest.
Abolition of grade crossings, . . . . .	1939	\$10,300,000 00	\$6,630,460 90	\$382,465 00
Abolition of grade crossings, serial bonds, . . . . .	1941	949,000 00	—	
Armory, . . . . .	1939	3,197,500 00	1,553,506 04	117,670 00
Armory, serial bonds, . . . . .	1941	384,000 00	—	
Armory, note, . . . . .	1913	170,000 00	—	*175,000 00
Fitchburg Railroad securities, . . . . .	1913	5,000,000 00	5,000,000 00	
Harbor improvement, . . . . .	1937	500,000 00	243,545 59	17,500 00
Massachusetts war, . . . . .	1928	1,240,000 00	791,899 15	37,200 00
Massachusetts Hospital for Con- sumptives, . . . . .	1939	765,500 00	—	25,930 00
Massachusetts Hospital for Epi- leptics, . . . . .	1939	666,450 00	2,348,991 39	21,973 50
Prisons and hospitals, . . . . .	1939	5,906,500 00		220,077 50
Prisons and hospitals, serial bonds, . . . . .	1940	334,000 00	—	
Medfield Insane Asylum, . . . . .	1936	1,469,800 00	879,169 90	51,443 00
Metropolitan parks, series two, . . . . .	1949	2,567,500 00	614,220 96	87,737 50
Soldiers' gratuity notes, . . . . .	1913	150,000 00	—	2,843 75
State highway, . . . . .	1932	4,525,000 00	2,463,887 67	236,246 25
State highway, serial bonds, . . . . .	1940	2,440,000 00	—	
State House construction, . . . . .	1918	1,350,000 00	1,796,891 92	43,625 00
State House, . . . . .	1918	935,000 00		31,050 00
Suffolk County Court House, serial bonds, . . . . .	1939	262,333 33	—	9,111 67
Totals, . . . . .		\$43,112,583 33	\$22,322,573 52	\$1,459,873 17
Less sinking funds, . . . . .		22,322,573 52		
Net direct debt, . . . . .		\$20,790,009 81		
Sinking fund income pays this interest, Acts of 1893, chapter 408,* . . . . .				175,000 00
Net interest, . . . . .				\$1,284,873 17

*Contingent Debt.*

Charles River Basin, . . . . .	1950	\$4,125,000 00	\$553,865 85	\$152,330 00
Charles River Basin, serial bonds, . . . . .	1950	292,000 00	—	
Metropolitan parks, note, . . . . .	1913	25,000 00	—	303,855 84
Metropolitan parks, serial bonds, . . . . .	1951	63,000 00	—	
Metropolitan parks, . . . . .	1949	8,785,000 00	2,494,378 69	21,000 00
Metropolitan parks, Nantasket, . . . . .	1941	700,000 00		
Metropolitan parks, series two, . . . . .	1949	2,567,500 00	614,220 96	87,737 50
Metropolitan sewerage, north sys- tem, . . . . .	1949	6,563,000 00	1,572,485 73	204,572 50
Metropolitan sewerage, north sys- tem, serial bonds, . . . . .	1941	62,000 00	—	
Metropolitan sewerage, south sys- tem, . . . . .	1946	8,877,912 00	881,703 99	298,777 36
Metropolitan water, . . . . .	1950	41,398,000 00	9,811,181 29	1,406,735 00
Metropolitan water, serial bonds, . . . . .	1951	385,000 00	—	
Suffolk County Court House, serial bonds, . . . . .	1939	524,666 67	—	18,223 33
Totals, . . . . .		\$74,368,078 67	\$15,927,830 51	\$2,493,231 53
Less sinking funds, . . . . .		15,927,836 51		
Net contingent debt, . . . . .		\$58,440,242 16		

## NET DIRECT DEBT FOR FIVE YEARS.

Nov. 30, 1908, . . . . .	\$17,669,372 69
Nov. 30, 1909, . . . . .	18,980,755 42
Nov. 30, 1910, . . . . .	20,340,558 61
Nov. 30, 1911, . . . . .	20,482,121 57
Nov. 30, 1912, . . . . .	20,790,009 81

## ESTIMATED AND ACTUAL REVENUE.

SOURCES OF REVENUE.	Estimated Revenue, 1912.	Actual Revenue, 1912.
Corporation taxes, net, . . . . .	\$2,100,000 00	\$2,244,014 30
National bank stock taxes, net, . . . . .	375,000 00	385,619 71
Savings bank taxes, including Massachusetts Hospital Life Insurance Company, . . . . .	1,875,000 00	1,869,055 50
Collateral legacy tax (old law), . . . . .	75,000 00	113,307 09
Inheritance tax (new law), . . . . .	2,060,000 00	2,041,099 76
Insurance taxes and licenses, . . . . .	650,000 00	703,229 69
Excise tax on foreign corporations, . . . . .	250,000 00	257,581 32
Excise tax on life insurance companies, . . . . .	450,000 00	472,440 78
Liquor licenses, . . . . .	800,000 00	827,535 22
Secretary's fees, . . . . .	180,000 00	229,225 42
Fees from courts of probate, etc., . . . . .	20,000 00	24,492 73
Interest on bank balances, . . . . .	40,000 00	38,445 66
Income from sundry institutions, . . . . .	40,000 00	53,317 89
Miscellaneous, . . . . .	275,000 00	332,798 59
	\$9,190,000 00	\$9,592,163 66
Estimated revenue, . . . . .		9,190,000 00
Excess of revenue over estimate, . . . . .		\$402,163 66

## REVENUE AND EXPENSES FOR 1912.

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 1912 were . . . . .	\$15,762,773 84
The income or revenue applicable thereto was . . . . .	\$9,592,163 66
To which is to be added the cash on hand Dec. 1, 1911, . . . . .	2,482,595 90
	12,074,759 56
Showing a deficiency in income or revenue of . . . . .	\$3,688,014 28

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 fifteen years are given.

TABLE 1. — Revenue Applicable to General Purposes.

[For details of 1912 see Part I. Statements I. and II.]

	1908.	1909.	1910.	1911.	1912.
Corporation taxes, net, . . . . .	\$1,199,991 84	\$1,600,856 12	\$1,861,750 35	\$1,881,680 08	\$2,244,014 30
National bank stock taxes, net, . . . . .	370,983 91	351,784 26	351,729 82	382,730 55	385,619 71
Savings bank taxes, including Massachusetts Hospital Life Insurance Company, . . . . .	1,901,454 82	1,862,754 26	1,873,416 67	1,870,516 10	1,869,055 50
Collateral legacy tax, . . . . .	874,129 48	539,791 55	204,018 96	184,610 08	113,307 09
Inheritance tax, . . . . .	357,529 46	908,134 42	1,467,697 10	2,029,225 13	2,041,099 76
Insurance taxes and licenses, . . . . .	531,439 73	611,039 42	651,368 87	664,909 96	703,229 69
Excise tax on life insurance companies, . . . . .	375,355 62	390,008 08	424,249 11	449,030 19	472,440 78
Excise tax on foreign corporations, . . . . .	142,765 69	252,824 52	223,277 55	269,250 57	257,581 32
Excises companies excise tax, . . . . .			13,847 76	190 09	
Liquor licenses, . . . . .	739,089 05	674,960 58	810,380 48	771,303 48	827,535 22
Secretary's fees, . . . . .	125,709 39	132,016 00	147,029 28	189,227 41	229,225 42
Fees from courts of probate, etc., . . . . .	18,078 40	21,243 32	22,788 07	23,481 65	24,492 73
Fees from inspection of boilers, . . . . .	22,449 00	24,107 00	23,160 00	25,315 00	22,469 00
Sales of books, . . . . .	1,391 75	1,962 75	4,117 54	3,855 20	4,269 15
Income from sundry institutions, etc., . . . . .	42,185 33	47,195 82	57,071 53	45,002 41	53,317 89
Support of paupers from cities and towns, . . . . .	2,005 35	8,203 24	8,460 06	9,389 01	13,236 13
Interest on bank balances, . . . . .	54,242 49	82,380 67	41,834 81	45,995 68	38,445 66
Miscellaneous, . . . . .	131,262 71	156,514 59	234,035 70	238,463 73	292,824 31
Total revenue, . . . . .	\$6,890,964 02	\$7,694,776 10	\$8,420,229 96	\$9,084,276 32	\$9,592,163 66
State tax, . . . . .	5,500,000 00	4,500,000 00	5,500,000 00	5,500,000 00	6,250,000 00
Cash balance, . . . . .	2,142,841 24	2,379,244 73	1,675,173 89	2,186,431 89	2,482,595 90
Totals, . . . . .	\$14,533,605 26	\$14,574,020 83	\$15,595,403 85	\$16,770,708 21	\$18,324,759 56



TABLE 2. — *Expenditures for General Purposes.*

	1898.	1899.	1900.	1901.	1902.
Legislative department,	\$338,125 10	\$329,245 59	\$349,546 92	\$417,635 71	\$349,277 59
Legislative investigations,	12,342 41	—	1,288 34	—	23,716 32
Executive and general administration: —					
Executive,	33,041 71	42,113 39	38,321 28	30,756 47	42,385 57
Legal,	27,155 14	30,280 74	32,480 94	34,901 01	37,718 56
Financial,	89,178 11	97,086 76	93,094 60	85,209 34	96,154 87
Public records, certain printing and statistics,	259,047 72	214,064 35	218,940 58	213,632 67	267,461 18
Elections,	18,612 96	13,177 20	16,615 48	13,760 32	14,434 50
Civil service and pensions,	22,863 08	22,922 56	23,490 00	24,439 28	25,596 61
Sergeant-at-arms' department: —					
Maintenance of State House,	96,615 51	99,847 88	107,901 82	103,607 56	117,640 52
Judiciary,	335,161 98	355,931 30	366,466 61	388,388 91	399,907 60
Health,	108,669 12	111,088 35	139,308 68	133,355 33	96,803 05
Industrial and financial supervision,	71,238 90	71,863 16	76,264 86	81,926 31	77,815 31
District police,	133,950 23	143,406 43	141,992 47	141,167 15	134,030 35
Military,	270,678 83	304,054 20	331,157 59	334,115 13	328,456 28
Harbors and highways,	82,787 23	167,689 77	200,476 46	155,316 06	185,408 60
Agriculture, forestry, fisheries and game,	314,171 44	270,657 21	59,038 53	70,590 49	121,284 24
Public buildings,	502,574 68	424,731 74	363,001 95	269,274 53	361,188 06
Charitable,	981,692 43	1,012,066 30	1,102,831 13	1,166,228 69	1,300,717 46
State and military aid, and expense resulting from wars,	795,584 66	870,248 59	854,968 25	824,077 70	887,057 74
Reformatory and correctional,	689,043 15	720,361 79	734,421 42	769,970 22	764,247 26
Educational,	589,597 79	650,533 25	721,696 13	720,929 50	721,536 60
Debt,	116,708 25	222,289 68	179,792 56	—	201,779 48
Interest,	792,603 25	896,679 57	858,480 16	795,429 01	793,264 13
Miscellaneous,	58,537 73	64,325 85	162,361 50	105,806 23	102,451 37
	\$6,739,981 41	\$7,134,665 66	\$7,176,160 64	\$6,880,517 62	\$7,450,333 25

AUDITOR'S REPORT.

[Jan

1913.]

TABLE 2. — *Expenditures for General Purposes* — Continued.

	1903.	1904.	1905.	1906. <sup>1</sup>	1907.
Legislative department,	\$373,173 78	\$358,725 21	\$356,565 56	\$379,265 24	\$394,571 73
Legislative investigations,	21,047 35	11,788 33	7,439 82	21,669 55	11,539 74
Executive and general administration: —					
Executive,	41,086 55	42,165 13	35,553 81	37,620 26	44,181 28
Legal,	36,672 66	37,005 15	41,633 86	32,217 74	41,058 02
Financial,	98,169 08	97,323 94	100,307 44	93,368 88	107,619 16
Public records, certain printing and statistics,	179,288 05	185,457 04	471,213 69	295,334 87	275,262 91
Elections,	14,657 12	17,917 94	14,978 14	15,872 75	15,916 40
Civil service and pensions,	25,611 19	25,685 01	25,792 50	29,128 51	41,649 70
Sergeant-at-arms' department: —					
Maintenance of State House,	126,252 12	117,673 80	115,976 91	116,526 13	129,492 57
Judiciary,	417,654 46	435,007 80	448,898 21	421,316 10	479,012 40
Health,	237,216 51	181,575 66	195,612 01	174,385 12	226,516 76
Industrial and financial supervision,	90,343 02	89,699 99	95,339 34	100,840 32	129,731 64
District police,	128,955 62	132,601 59	140,449 20	132,312 22	157,568 16
Military,	351,658 72	365,954 30	307,027 32	367,043 40	469,165 03
Harbors and highways,	218,766 68	313,461 65	272,628 56	305,233 52	404,670 99
Agriculture, forestry, fisheries and game,	85,222 21	96,576 06	155,596 57	242,588 23	421,167 55
Public buildings,	307,335 51	90,022 05	194,827 76	198,838 31	198,482 54
Charitable,	1,354,905 34	2,406,934 92	2,605,604 90	2,844,319 22	2,944,000 31
State and military aid, etc., and expenses resulting from wars,	915,568 40	933,090 55	933,250 02	930,585 40	959,373 10
Reformatory and correctional,	795,634 61	836,385 30	858,929 67	808,808 49	906,921 54
Educational,	967,247 44	843,448 17	888,719 43	848,641 20	959,951 80
Debt,	242,468 07	100,000 00	395,932 00	430,476 78	370,039 34
Interest,	753,827 67	772,918 32	891,421 28	914,379 67	949,503 91
Miscellaneous,	48,086 02	128,215 42	63,017 88	50,718 63	121,136 28
	\$7,830,848 18	\$8,619,603 33	\$9,619,715 88	\$9,791,490 54	\$10,758,532 86

<sup>1</sup> Eleven months.

PUBLIC DOCUMENT — No. 6.

TABLE 2. — *Expenditures for General Purposes* — Concluded.

	1908.	1909.	1910.	1911.	1912.
Legislative department, . . . . .	\$356,612 33	\$343,876 33	\$367,954 24	\$388,665 89	\$474,753 33
Legislative investigations, . . . . .	26,832 37	11,476 18	33,859 10	39,226 58	40,599 77
Executive and general administration: —					
Executive, . . . . .	38,681 26	32,850 73	35,690 08	58,235 73	56,594 76
Legal, . . . . .	46,074 17	31,403 86	41,295 33	34,956 90	44,738 19
Financial, . . . . .	128,644 42	148,231 59	154,896 45	158,743 94	170,044 76
Public records, certain printing and statistics, . . . . .	276,553 61	268,106 02	284,467 52	276,071 66	289,251 95
Elections, . . . . .	15,704 44	14,037 73	16,664 60	47,095 24	57,730 10
Civil service and pensions, . . . . .	61,952 23	74,384 71	86,060 15	101,119 53	121,766 54
Sergeant-at-arms' department: —					
Maintenance of State House, . . . . .	131,310 20	145,702 89	143,371 74	147,860 21	162,920 83
Judiciary, . . . . .	500,467 88	518,020 91	522,668 99	558,884 51	634,565 85
Health, . . . . .	250,380 21	245,931 10	282,676 78	276,524 18	319,342 44
Industrial and financial supervision, . . . . .	152,836 05	163,702 47	174,409 52	199,991 00	259,416 91
District police, . . . . .	181,416 86	177,242 73	181,624 11	184,425 85	200,296 11
Military, . . . . .	976,542 70 <sup>1</sup>	472,272 44	485,581 91	500,973 41	707,796 45
Harbors and highways, . . . . .	451,903 92	629,285 88	607,964 33	580,277 27	601,586 41
Agriculture, forestry, fisheries and game, . . . . .	532,265 99	525,807 74	451,374 73	507,307 04	556,980 45
Public buildings, . . . . .	267,891 83	417,390 16	462,167 08	658,981 14	1,038,900 15
Charitable, . . . . .	3,210,196 06	3,678,484 15	4,079,222 16	4,289,774 62	4,587,799 88
State and military aid, and expenses resulting from wars, . . . . .	1,109,926 62	1,023,324 62	1,046,341 02	966,231 30	916,795 68
Reformatory and correctional, . . . . .	972,353 34	1,068,038 41	1,116,017 01	1,146,065 12	1,211,425 64
Educational, . . . . .	1,026,024 55	1,113,253 96	1,257,310 14	1,300,838 63	1,493,355 00
Debt, . . . . .	358,756 00	430,945 00	404,314 24	511,490 54	441,088 82
Interest, . . . . .	1,089,094 84	1,119,431 99	1,200,186 34	1,250,064 39	1,245,916 33
Miscellaneous, . . . . .	82,251 51	86,448 75	85,044 72	86,044 93	120,107 49
	\$12,244,673 41	\$12,739,650 35	\$13,521,162 29	\$14,269,849 61	\$15,762,773 84

<sup>1</sup> Increase from purchase of armories.

1913.]

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ESTIMATES FOR 1913.  
*Estimated Expenses, etc.*

The estimates of the expenses for the fiscal year ending Nov. 30, 1913, are based upon the reports submitted to the Auditor, under the provisions of chapter 719 of the Acts of 1912. A statement of appropriations for the previous fiscal year, upon the same basis, is furnished for comparison.

	Estimates Dec. 1, 1912, to Nov. 30, 1913.	Appropriations, 1912.
Legislative, . . . . .	\$457,970 00	\$444,720 00
EXECUTIVE AND GENERAL ADMINISTRATION.		
Executive department, . . . . .	\$138,000 00	\$138,767 00
Legal (Attorney-General), . . . . .	60,000 00	51,120 00
Financial: —		
Auditor's department, . . . . .	30,800 00	38,560 00
Commission on Economy and Efficiency, . . . . .	28,500 00	14,250 00
Treasurer, . . . . .	37,400 00	36,560 00
Reimbursement for official bonds, . . . . .	2,000 00	2,000 00
Tax Commissioner, . . . . .	94,700 00	87,550 00
Controller of County Accounts, . . . . .	9,400 00	9,300 00
Public records, etc.: —		
Secretary, . . . . .	76,700 00	81,450 00
Printing, . . . . .	109,000 00	97,500 00
Commissioner of Public Records, . . . . .	5,380 00	5,380 00
Publication of Province Laws, . . . . .	8,100 00	9,600 00
Bureau of Statistics, . . . . .	111,815 00	98,524 00
Elections: —		
Secretary's department, . . . . .	46,250 00	47,250 00
Ballot Law Commission, . . . . .	2,000 00	2,650 00
Civil Service Commission, . . . . .	55,000 00	51,400 00
Board of Retirement, . . . . .	40,500 00	45,000 00
Pensions for preferred classes, . . . . .	69,000 00	59,000 00
Sergeant-at-arms, . . . . .	\$933,545 00	\$875,851 00
Judiciary, . . . . .	\$153,850 00	\$162,175 00
	\$649,095 00	\$639,923 28
HEALTH.		
State Board of Health, . . . . .	\$191,300 00	\$186,200 00
Board of Registration in Dentistry, . . . . .	3,900 00	3,700 00
Board of Registration in Medicine, . . . . .	6,350 00	6,450 00
Board of Registration in Pharmacy, . . . . .	9,225 00	8,725 00
Board of Registration in Veterinary Medicine, . . . . .	1,100 00	1,100 00
Department of Animal Industry, . . . . .	142,900 00	121,600 00
INDUSTRIAL AND FINANCIAL SUPERVISION.		
Board of Conciliation and Arbitration, . . . . .	\$354,775 00	\$337,775 00
Minimum Wage Board, . . . . .	\$24,000 00	\$24,000 00
Industrial Accident Board, . . . . .	15,000 00	5,000 00
Supervision of Loan Agencies, . . . . .	69,350 00	24,500 00
Commissioner of Weights and Measures, . . . . .	10,000 00	10,000 00
Bank Commissioner, . . . . .	17,930 00	17,930 00
Insurance Commissioner, . . . . .	119,000 00	84,154 11
Life Insurance Department, Savings Banks, . . . . .	92,100 00	89,510 00
	15,000 00	15,000 00
	\$364,181 00	\$270,094 11

	Estimates Dec. 1, 1912, to Nov. 30, 1913.	Appropriations, 1912.
<b>DISTRICT POLICE.</b>		
Administration, . . . . .	\$14,975 00	\$14,925 00
Detective department, . . . . .	70,600 00	72,550 00
Inspection department, . . . . .	107,450 00	119,175 00
Board of Boiler Rules, . . . . .	2,000 00	2,045 60
	\$195,025 00	\$208,695 60
<b>MILITARY.</b>		
Adjutant-General's department, . . . . .	\$411,652 00	\$403,964 00
Quartermaster-General's department, . . . . .	208,925 00	207,075 00
Surgeon-General's department, . . . . .	7,200 00	7,200 00
	\$627,777 00	\$618,239 00
<b>HARBORS AND HIGHWAYS.</b>		
Harbor and Land Commission, . . . . .	\$204,950 00	\$164,950 00
Highway Commission, . . . . .	351,000 00	262,000 00
Metropolitan boulevards, maintenance, . . . . .	102,199 23	94,741 50
Construction of road in Mashpee, . . . . .	300 00	300 00
	\$658,449 23	\$521,991 50
<b>AGRICULTURE, FORESTRY, FISHERIES AND GAME.</b>		
State Board of Agriculture: —		
Administration, . . . . .	\$17,100 00	\$16,600 00
Encouragement, . . . . .	68,800 00	65,035 21
Massachusetts Agricultural College (in part), . . . . .	71,500 00	37,000 00
Special exhibitions, . . . . .	2,000 00	2,000 00
State Forester, . . . . .	60,000 00	54,000 00
Gypsy and brown-tail moth suppression, . . . . .	125,000 00	125,000 00
Commission on Fisheries and Game, . . . . .	109,610 00	96,563 33
Damages by wild deer, . . . . .	10,000 00	10,000 00
	\$464,010 00	\$406,198 54
<b>PUBLIC BUILDINGS.</b>		
Construction and improvement of buildings, . . . . .	\$2,000 00	\$5,000 00
Reimbursement of cities and towns for loss of taxes on land used for public buildings, . . . . .	38,000 00	38,000 00
	\$40,000 00	\$43,000 00
<b>CHARITABLE.</b>		
State Board of Charity, . . . . .	\$952,806 00	\$902,622 00
State Board of Insanity, . . . . .	123,000 00	122,500 00
Land, Boston State Hospital, . . . . .	150,000 00	—
Trustees Hospitals for Consumptives, . . . . .	10,870 00	24,018 95
Annuities, . . . . .	6,535 00	7,762 92
Pensions, . . . . .	280 00	280 00
Institutions: —		
Insane and feeble-minded: . . . . .		
Boston, . . . . .	375,200 32	277,358 80
Danvers, . . . . .	295,588 85	296,309 68
Foxborough, . . . . .	96,534 01	94,841 02
Gardner, . . . . .	139,049 75	130,818 54
Massachusetts School for the Feeble-minded, . . . . .	285,893 35	258,174 03
Medfield, . . . . .	347,961 96	338,549 20
Monson, . . . . .	233,402 24	187,600 34
Northampton, . . . . .	134,246 81	132,254 04
Taunton, . . . . .	236,577 09	215,122 59
Westborough, . . . . .	246,575 81	226,886 32
Worcester Asylum, . . . . .	285,655 12	259,813 33
Worcester Hospital, . . . . .	274,491 46	239,401 41
Wrentham School, . . . . .	95,914 43	80,829 54
Amounts carried forward, . . . . .	\$4,290,582 20	\$3,795,142 71

	Estimates Dec. 1, 1912, to Nov. 30, 1913.	Appropriations, 1912.
Amounts brought forward, . . . . .	\$4,290,582 20	\$3,795,142 71
<b>CHARITABLE — Concluded.</b>		
Institutions — Concluded.		
Tuberculosis sanatoriums: —		
Lakeville, . . . . .	70,013 92	73,562 71
Massachusetts Hospital School, . . . . .	34,934 26	32,551 63
North Reading, . . . . .	60,643 54	59,752 69
Rutland, . . . . .	132,731 06	131,767 31
Westfield, . . . . .	62,051 49	63,352 72
Other charitable: —		
Norfolk, . . . . .	29,177 68	26,697 07
State Infirmary, . . . . .	444,200 00	418,000 00
Penikese, . . . . .	22,650 00	13,369 00
	\$5,146,984 15	\$4,614,195 84
<b>STATE AND MILITARY AID AND OTHER WAR EXPENSES.</b>		
Commissioner of State Aid and Pensions, . . . . .	\$16,957 50	\$18,224 17
State and military aid, . . . . .	760,000 00	802,064 00
Commissioner on War Records, . . . . .	12,000 00	12,000 00
Commission on Gratuities, . . . . .	5,000 00	2,000 00
Massachusetts Department of G. A. R., . . . . .	1,000 00	1,000 00
	\$794,957 50	\$835,288 17
<b>REFORMATORY AND CORRECTIONAL.</b>		
Prison Commission, . . . . .	\$39,400 00	\$38,200 00
Trustees Massachusetts Training Schools, . . . . .	52,750 00	47,700 00
Institutions: —		
Training schools: —		
Industrial School for Boys, . . . . .	68,230 00	63,065 00
Industrial School for Girls, . . . . .	79,500 00	76,700 00
Lyman School for Boys, . . . . .	110,000 00	108,964 13
Prisons and reformatories: —		
State Farm, . . . . .	352,000 00	343,662 09
State Prison, . . . . .	181,500 00	179,000 00
Prison Camp and Hospital, . . . . .	52,220 00	50,500 00
Massachusetts Reformatory, . . . . .	239,980 00	237,900 00
Reformatory for Women, . . . . .	65,700 00	62,600 00
	\$1,241,280 00	\$1,208,291 22
<b>EDUCATIONAL.</b>		
Administration, . . . . .	\$70,989 00	\$68,989 00
General education (aid), . . . . .	166,200 00	161,000 00
Normal education, . . . . .	469,018 00	445,633 25
Agricultural College (in part), . . . . .	188,800 00	146,800 00
Nautical, . . . . .	68,000 00	67,000 00
Technical and industrial, . . . . .	240,000 00	352,351 59
Deaf, dumb and blind, . . . . .	212,000 00	205,500 00
State Library, . . . . .	27,510 00	27,510 00
Free Public Library Commission, . . . . .	10,950 00	6,950 00
	\$1,453,467 00	\$1,481,733 84
Debt, . . . . .	\$443,231 82	\$441,088 82
Interest, . . . . .	\$1,380,000 00	\$1,346,680 00
<b>MISCELLANEOUS.</b>		
Massachusetts State Firemen's Association, . . . . .	\$15,000 00	\$15,000 00
Payments to families of deceased firemen, . . . . .	10,000 00	10,000 00
Medical examiners' fees, . . . . .	800 00	800 00
Maintenance of old State House, . . . . .	1,500 00	1,500 00
Small items, . . . . .	1,000 00	1,000 00
	\$28,300 00	\$28,300 00



## RECAPITULATION.

		Estimates Dec. 1, 1912, to Nov. 30, 1913.	Appropriations, 1912.	Increase.
Adm	Legislative,	\$457,970 00	\$444,720 00	\$13,250 00
Det	Executive and general administration,	933,545 00	875,851 00	57,694 00
Insp	Sergeant-at-arms,	153,850 00*	162,175 00	—
Boa	Judiciary,	649,995 00	639,923 28	10,071 72
	Health,	354,775 00	327,775 00	27,000 00
	Industrial and financial supervision,	364,181 00	270,094 11	94,086 89
Adj	District police,	195,025 00*	208,695 60	—
Qual	Military,	627,777 00	618,239 00	9,538 00
Surg	Harbors and highways,	658,449 23	521,991 50	136,457 73
	Agriculture, forestry, fisheries and game,	464,010 00	406,198 54	57,811 46
	Public buildings,	40,000 00*	43,000 00	—
	Charitable,	5,146,984 15	4,614,195 84	532,788 31
	State and military aid and other war expenses,	794,957 50*	835,288 17	—
Har	Reformatory and correctional,	1,241,280 00	1,208,291 22	32,988 78
Hig	Educational,	1,453,467 00*	1,481,733 84	—
Met	Debt,	443,231 82	441,088 82	2,143 00
Con	Interest,	1,380,000 00	1,346,680 00	33,320 00
	Miscellaneous,	28,300 00	28,300 00	—
		\$15,387,797 70	\$14,474,240 92	\$1,007,149 89 93,593 11*
Stat	Regular appropriations,	\$15,387,797 70	\$14,474,240 92	\$913,556 78
Mar		\$8,325 00		
Spe		13,670 60		
Stat		3,000 00		
Gyr	Decrease,*	40,330 67		
Con		28,266 84		
Dar		\$93,593 11		

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*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,	\$2,250,000 00
National bank stock taxes, net,	380,000 00
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,860,000 00
Collateral legacy tax (old law),	40,000 00
Inheritance tax (new law),	2,050,000 00
Insurance taxes and licenses,	690,000 00
Excise tax on foreign corporations,	250,000 00
Excise tax on life insurance companies,	470,000 00
Liquor licenses,	800,000 00
Secretary's fees,	180,000 00
Fees from courts of probate, etc.,	20,000 00
Interest on bank balances,	40,000 00
Income from sundry institutions,	40,000 00
Miscellaneous,	300,000 00
	\$9,370,000 00

Cash on hand Dec. 1, 1912,	\$2,564,408 49
Less warrants for 1912 expenses drawn in December,	\$362,247 02
Less so much of available balances of 1912 appropriations as may be needed (estimated),	1,500,000 00
Less deficiencies account of 1912,	81,145 14
	1,943,392 16
	621,016 33
	\$9,991,016 33

## WAYS AND MEANS.

Estimated expenses for the fiscal year ending Nov. 30, 1913, under existing laws are	\$15,387,797 70
Estimated revenue as above,	9,991,016 33
Balance unprovided for,	\$5,396,781 37

The balance unprovided for is almost \$900,000 more than the figures of one year ago. The estimates from which it is derived 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. The General Court of 1912 passed legislation requiring new annual and special appropriations exceeding \$2,500,000. This year, with an increase of about \$750,000 over last year in the total of the estimates calling for new buildings and improvements, it is quite apparent that unless great care is exercised in authorizing appropriations for new or special undertakings the State tax may easily be \$8,000,000.

## 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 1911, were . . . \$36,705,989 39

State and military aid and burial of soldiers and sailors on account of 1911, paid in 1912, . . . 788,704 16

Special laws, 1912, . . . 1,204 00

Soldiers' Home, 1912, . . . 95,000 00

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Total to Dec. 1, 1912, . . . \$37,590,897 55

*Bounties and Gratuities.*

Total payments of bounties on account of soldiers in the civil war to Dec. 1, 1911, . . . \$17,872,859 82

Gratuities (Acts of 1912, chapter 702), . . . 213,875 00

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Total to Dec. 1, 1912, . . . \$18,086,734 82

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Total to Dec. 1, 1912, . . . \$55,677,632 37

## ABOLITION GRADE CROSSINGS LOAN FUND.

During the year 1912 bonds were issued, under the authority of chapter 463 of the Acts of 1906, for the further abolition of grade crossings, to the amount of \$500,000, bearing interest at the rate of  $3\frac{1}{2}$  per cent., making a total issue for the purpose of \$11,300,000. Under the general laws there have been authorized \$10,000,000, and under special laws there have been authorized and issued, for Tremont Street, Boston, Hyde Park and Dedham, \$3,000,000, and for Congress Street, Boston, \$300,000, making a total of \$13,300,000 authorized.

As provided in section 39 of Part I. of chapter 463 of the Acts of 1906, advances have been made for cities and towns, which have not as yet been returned, of \$657,611.03.

Section 42 of Part I. of chapter 463 of the Acts of 1906 provides that: "The amount so 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 by 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, 1911, there was a balance in the fund of . . .	\$774,175 45	
Received from cities and towns during the year, . . .	276,960 23	
Transferred from Boston, Hyde Park and Dedham loan fund, . . .	41,661 23	
Bonds sold in 1912, . . .	500,000 00	
		\$1,592,796 91
Commonwealth's proportion of expenditures, . . .	\$570,420 04	
Advances for cities and towns, . . .	254,320 75	
Total payments during year, . . .		824,740 79
Balance Nov. 30, 1912, . . .		\$768,056 12

## ARMORY LOAN.

Under authority of chapter 604 of the Acts of 1908, as amended by chapter 323 of the Acts of 1909 and chapter 665 of the Acts of 1912, bonds to the amount of \$59,000 have been issued as follows: \$12,000 for the armory at Everett, \$35,000 for the armory at Lawrence, \$10,000 for the armory at Lowell, \$1,000 for the armory at Attleborough, and \$1,000 for a contingent fund. There was also issued, under authority of chapter 151 of the Resolves of 1911, bonds to the amount of \$55,000, to replace the armory at Wakefield destroyed by fire. These bonds all bear interest at  $3\frac{1}{2}$  per cent. There was also issued, under authority of chapter 123 of the Acts of 1910, a temporary note for \$170,000, due March 1, 1913, to purchase land for the Commonwealth armory for the mounted arms. The total amount issued for armory purposes is \$3,778,500.

Chapter 128 of the Resolves of 1912 provides for the expenditure of \$10,000 for the acquisition of land at or near Lawrence for the purpose of providing suitable grounds for parade, drill and target practice of the Massachusetts volunteer militia. No bonds have been issued for this purpose.

## PRISONS AND HOSPITALS LOAN.

The total issue of bonds for prisons and hospitals to Dec. 1, 1912, is \$9,166,250, as follows: —

Prisons and hospitals loan: —	
Boston State Hospital, . . .	\$1,958,000 00
Danvers State Hospital, . . .	232,400 00
Foxborough State Hospital, . . .	130,000 00
Gardner State Colony, . . .	462,550 00
Industrial School for Boys, . . .	126,000 00
Lyman School for Boys, . . .	47,000 00
Massachusetts Hospital School, . . .	300,000 00
Massachusetts School for the Feeble-minded, . . .	416,000 00
Massachusetts Reformatory, . . .	22,700 00
Northampton State Hospital, . . .	179,000 00
Reformatory for Women, . . .	9,000 00
State Farm, . . .	478,500 00
State Industrial School for Girls, . . .	31,350 00
State Infirmary, . . .	350,300 00
Taunton State Hospital, . . .	245,600 00
Westborough State Hospital, . . .	464,300 00
Worcester State Asylum, . . .	443,000 00
Worcester State Hospital, . . .	173,000 00
Wrentham State School, . . .	195,800 00
	\$8,264,500 00
Massachusetts Hospitals for Consumptives loan, . . .	\$666,450 00
Massachusetts Hospital for Epileptics loan, . . .	765,500 00
Medfield Insane Asylum loan, . . .	1,469,800 00
	2,901,750 00
	\$9,166,250 00

## SALISBURY HIGHWAY.

Chapter 746 of the Acts of 1911, as amended by chapter 454 of the Acts of 1912, authorizes the Massachusetts Highway Commission to lay out and construct a highway between the marshes and the beach at Salisbury Beach from the New Hampshire line to Broadway, and authorizes the Treasurer and Receiver-General to borrow upon the credit of the Commonwealth such sum as may be required for the cost and expense, provided the same does not exceed \$15,000; the Commonwealth to pay 65 per cent., the county of Essex 25 per cent. and the town of Salisbury 10 per cent. Nothing was borrowed in 1912 under authority of these acts.

## STATE HIGHWAY LOAN.

Chapter 646 of the Acts of 1910, as amended by chapter 557 of the Acts of 1911, authorizes the Massachusetts Highway Commission to make certain purchases and takings of land in the town of Revere for the purpose of laying out and constructing a highway in said town; and to meet the expenditures authorized by this act authority is given to the Treasurer and Receiver-General to issue bonds to an amount not exceeding \$125,000 in the manner provided by section 2 of chapter 616 of the Acts of 1908. Chapter 697 of the Acts of 1912 authorizes the sum of \$175,000 in addition to the above, making a total of \$300,000 authorized for the purpose. No bonds have been issued.

Chapter 711 of the Acts of 1911 authorizes an issue of bonds to the amount of \$5,000 for the improvement of a highway in the counties of Berkshire and Hampshire. Chapter 627 of the Acts of 1912 authorizes the sum of \$10,000 in addition to the above, making a total of \$15,000 authorized for this purpose. Bonds to the amount of \$5,000 have been issued during the year.

Chapter 677 of the Acts of 1911 provides for the improvement of highways connecting the Hoosac and Deerfield valleys, and authorizes an issue of bonds to the amount of \$75,000. Chapter 646 of the Acts of 1912 authorizes an additional issue of bonds to the amount of \$75,000, for a period not exceeding fifteen years, making a total of \$150,000 for building the aforesaid highway. Bonds to the amount of \$75,000 have been issued during the year.

Chapter 647 of the Acts of 1912 provides for the improvement of a highway along the northerly bank of the Merrimac River, and authorizes the issue of bonds to the amount of \$75,000, for a period not exceeding fifteen years. No bonds have been issued.

Chapter 704 of the Acts of 1912 provides for the issue of bonds during the years 1913, 1914, 1915, 1916 and 1917 to an amount not exceeding \$5,000,000, and provides that not more than \$1,000,000 shall be expended in any one year. These bonds are payable within fifteen years from date of issue.

Under authority of chapter 446 of the Acts of 1907 bonds have been issued for the construction of State highways to the amount of \$355,000. These bonds bear interest at the rate of  $3\frac{1}{2}$  per cent. The total issue of bonds for highway purposes to Dec. 1, 1912, is \$7,342,000.

## METROPOLITAN PARKS LOAN.

There have been issued during the year bonds to the amount of \$15,000, under authority of chapter 458 of the Acts of 1911, to carry out the provisions of chapter 529 of the Acts of 1906, as amended by chapter 529 of the Acts of 1907, relative to the purification of Mystic River, Alewife Brook and adjacent water courses.

Chapter 655 of the Acts of 1911 authorizes the State Board of Health to expend a sum not exceeding \$150,000 for dredging and deepening Neponset River, and to make changes and alterations in any bridge, draw or other structure, and do other work which will tend to restore the lands along said river to their original condition, and to abate malaria and other peril to the public health. One-half of the total expense incurred under this act shall be paid by certain cities and towns, while an issue of bonds of the metropolitan parks loan to the amount of \$75,000 is authorized to provide for the other half. A note for \$25,000 has been issued for this purpose, under authority of chapter 123 of the Acts of 1910. The total issue for parks to date is \$9,575,000.

## METROPOLITAN LOAN FOR PARKWAYS AND BOULEVARDS.

Chapter 699 of the Acts of 1912 provides for the acquisition of land for and the construction of certain parkways or boulevards, and for the issue of bonds to the amount of \$1,000,000. The Metropolitan Park Commission may expend for this purpose the sum of \$200,000 each year for the five years beginning with the year 1913. No bonds have been issued for the purpose. The total issue of bonds to date for boulevards is \$5,135,000.

## METROPOLITAN SEWERAGE LOAN.

Chapter 461 of the Acts of 1912 provides for certain improvements in the north metropolitan sewerage system, and authorizes an issue of bonds to the amount of \$378,000 to carry out the provisions of said act. No bonds have been issued for this purpose. There were issued during the year bonds to the amount of \$62,000 to pay for note issued in 1911, due March 1, 1912. The total issue for sewerage purposes is \$15,502,912. Of this amount, \$6,625,000 were issued for the north metropolitan system and \$8,877,912 for the south metropolitan system.

## METROPOLITAN WATER LOAN.

Chapter 464 of the Acts of 1911 authorizes an issue of bonds to the amount of \$212,000 for the extension of the southern high-service water system to the town of Hyde Park. Bonds to the amount of \$190,000 were issued during the year, \$140,000 of which was to pay a temporary note issued in 1911, due March 1, 1912.

Chapter 694 of the Acts of 1912 provides for taking the property of the city of Boston by the Metropolitan Water and Sewerage Board of the Fisher Hill Reservoir, so called, and authorizes the issue of bonds to the amount of \$600,000, in addition to any amount heretofore authorized. No bonds have been issued.



## SALISBURY BEACH RESERVATION LOAN.

Chapter 715 of the Acts of 1912 provides that Salisbury Beach shall be made a public reservation, to be known as the Salisbury Beach Reservation, and for the appointment of three persons who shall constitute a board to be known as the Salisbury Beach Reservation Commission. This commission shall have, in general, all the rights and duties in respect to the reservation as are given to and imposed upon the Metropolitan Park Commission in respect to the metropolitan park reservation.

The commission may acquire in fee, by purchase, gift or by right of eminent domain, certain lands in the town of Salisbury. It may also build and maintain suitable roads and bridges in any part of said reservation, except that it shall not have control of such roads as may be under the charge of the Massachusetts Highway Commission.

To meet expenses of acquiring land or rights in land, and of building roads, incurred under the provisions of this act, the Treasurer and Receiver-General shall, with the approval of the Governor and Council, issue the necessary bonds, which shall be due and payable at the expiration of periods not exceeding forty years from the date of issue. These securities shall be designated on the face thereof as the Salisbury Beach Reservation Loan.

The amount of money required each year to meet the interest, bond requirements and expenses shall be assessed on the Salisbury Beach Reservation District, which shall be composed of the cities of Newburyport, Haverhill, Lawrence and Lowell, and the towns of Salisbury, Amesbury, Merrimac, Methuen, Andover, North Andover, Boxford, Georgetown, Groveland and West Newbury. No bonds have been issued.

## SOLDIERS' GRATUITY LOAN.

The last Legislature passed a law entitled "An Act to provide for suitably rewarding certain veteran soldiers and sailors," being chapter 702 of the Acts of 1912.

Section 7 provides that expenditures to be made under authority of this act shall be taken from the Massachusetts Volunteer Fund, and if the fund shall not be sufficient for the purpose, the Treasurer and Receiver-General, with the advice and consent of the Governor and Council, may from time to time issue bonds of the Commonwealth to an amount not exceeding \$150,000.

The amount of the Massachusetts Volunteer Fund was \$63,974.09, and notes due March 1, 1913, bearing interest at the rate of  $3\frac{1}{2}$  per cent., were issued by the Treasurer and Receiver-General, under authority of chapter 123 of the Acts of 1910, to the amount of \$150,000, making a total available fund of \$213,974.09 for paying the gratuities. Up to the present time the Commonwealth has paid to 1,710 veteran soldiers and sailors the sum of \$213,875, leaving a balance of \$99.09 in the fund.

To carry out the provisions of said act it will be necessary for the present Legislature to provide an additional sum of money, either out of the tax levy

or by the issue of more bonds. The number of applications for the gratuity received up to Dec. 1, 1912, is about 6,000. Of this number, 1,710 have been allowed, 650 have been disallowed, and approximately 3,700 are in process of examination.

## GRAFTON HOSPITAL LOAN.

Chapter 679 of the Acts of 1912 provides for the construction of an asylum at the Grafton colony to supersede the Worcester State Asylum at Worcester, and authorizes the issue of bonds to the amount of \$400,000, said bonds to be payable in annual proportionate payments within five years from respective dates of issue. It provides that the loan shall be designated on the face thereof as the Grafton Hospital Loan. No bonds have been issued for this purpose. I would respectfully recommend that this act be amended by striking out the words Grafton Hospital Loan and inserting in place thereof the words Prisons and Hospitals Loan.

## TRANSFERS TO COVER CERTAIN DEFICIENCIES, AS AUTHORIZED BY CHAPTER 549 OF THE ACTS OF 1908.

Legislative department: —	\$23,279 47
Legislative committee's expenses, . . . . .	8,373 01
Senate and House printing, . . . . .	
Special legislative investigations: —	
Commission on Holdings of Voluntary Associations, . . . . .	2,824 49
Commission on State House Extension, . . . . .	5,500 00
Executive postage, . . . . .	322 97
Blank forms for town officers, . . . . .	1,276 28
Retired prison officers, . . . . .	490 56
Probate and insolvency court, Hampden, clerk to register, . . . . .	91 67
Industrial Accident Board, . . . . .	1,942 41
Commissioner of Weights and Measures, . . . . .	150 00
Travel, detective department, District Police, . . . . .	722 00
Danvers State Hospital, buildings, . . . . .	3,350 00
Monson State Hospital, expenses, . . . . .	15,000 00
Monument at Valley Forge, . . . . .	22 83
Trustees Massachusetts Training Schools, instruction in public schools, . . . . .	228 05
Massachusetts Commission for the Blind, . . . . .	1,071 15
Spanish war claims, . . . . .	11,750 00
Total, . . . . .	\$76,394 99

## CLASSIFICATION OF EXPENDITURES.

Believing that statements of public expenditures should give as clear an indication of the purposes for which expenditures are made, and in as concise form as possible, I have caused certain changes to be made, in the grouping of departments, boards and commissions, for expenses paid from the general revenue of the State as a whole and also in the principal headings of a summarized statement. This statement is shown on pages x-xii with comparative tables on this basis for the last fifteen years, and is supported for greater detail by Statement IV. (see page 8).



In this work attention has been given to the classification now being prescribed by the director of the Bureau of Statistics for cities and towns, which has been adopted generally by public accountants, and certain principles there found which seemed to apply to State expenditures accepted.

#### IN CONCLUSION.

A uniform system of accounting has been installed in the State normal schools, and books adapted to the need of certain departments for accounting have been prescribed. The receipts of money by the various departments have been carefully audited and an examination of the books and accounts of the Treasurer and Receiver-General made, and the cash and securities found to be correct, as of Nov. 30, 1912, as shown by the books of this department.

Respectfully submitted,

JOHN E. WHITE,  
*Auditor.*

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## PART I.

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# REVENUE.

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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 1911, also expenses for 1910.

STATEMENT V. is a statement of expenses paid and unpaid for 1911 in detail.

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## STATEMENT II.

## Revenue Receipts in Detail.

DETAILS 58-63.

## DETAIL No. 58.

## SALES OF PUBLICATIONS OF STATE FORESTER.

[Acts 1904, chap. 409, sect. 2; Resolves 1908, chap. 121.]

F. W. Rane, . . . . .	\$7 41
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## DETAIL No. 59.

## SALES OF HIDES, ETC.

Commissioner of Animal Industry, . . . . .	\$5,343 00
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## DETAIL No. 60.

## SALES OF COCAINE FORFEITED TO COMMONWEALTH.

[Acts 1910, chap. 387.]

State Board of Health, . . . . .	\$1 83
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## DETAIL No. 61.

## SALES OF CONFISCATED LIQUORS.

[Revised Laws, chap. 6, sect. 56.]

Chief of District Police, . . . . .	\$1,800 00
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## DETAIL No. 62.

## LEGISLATIVE BULLETIN SUBSCRIPTIONS.

[Resolves 1902, chap. 3.]

Sergeant-at-Arms, . . . . .	\$766 00
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## DETAIL No. 63.

## MILITARY SUPPLIES, ADJUTANT GENERAL'S DEPARTMENT.

Sundry parties (old materials and loss of property), . . . . .	\$6,385 34
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## STATEMENT II.

## Revenue Receipts in Detail.

DETAILS 64-69.

## DETAIL No. 64.

## SALES OF OLD FURNITURE, ETC.

[Revised Laws, chap. 6, sect. 56.]

Sergeant-at-Arms, . . . . .	\$443 30
Secretary, Board of Agriculture, . . . . .	12 93
Bureau of Statistics, sales of old material, . . . . .	15 00
	\$471 23

## DETAIL No. 65.

## SALES OF STANDARD WEIGHTS AND MEASURES.

[Acts 1909, chap. 310.]

Commissioner of Weights and Measures, . . . . .	\$200 00
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## DETAIL No. 66.

## PENALTIES FOR FAILURE TO MAKE RETURNS TO THE STATE BOARD OF CHARITY.

[Revised Laws, chap. 81, sect. 42.]

Sundry cities and towns, . . . . .	\$430 00
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## DETAIL No. 67.

## PENALTIES FOR FAILURE TO MAKE RETURNS TO THE TAX COMMISSIONER.

Sundry corporations, . . . . .	\$3,750 00
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## DETAIL No. 68.

## PENALTIES FOR ILLEGAL SALE OF DAIRY PRODUCTS.

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

Sundry courts, . . . . .	\$617 00
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## DETAIL No. 69.

## PENALTIES FOR INFRINGEMENT OF FISH AND GAME LAWS.

[Revised Laws, chap. 91, sects. 131-134.]

Sundry courts, . . . . .	\$3,935 43
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[Jan.

## STATEMENT III.

Special Receipts, Payments, etc.

DETAIL 81.

NATIONAL BANK TAX — *Concluded.*

Paid institutions on account of previous years: —		
City Library of Lowell, . . . . .	\$84 11	
Clinton Hospital, . . . . .	37 14	
Marion Library Association, . . . . .	142 22	
Smith Academy, trustees of, . . . . .	206 33	
Wesleyan Academy, trustees of, . . . . .	171 58	
		\$641 33

## RECAPITULATION.

Distributed to: —		
Cities and towns, . . . . .	\$472,926 48	
Institution for savings, . . . . .	65,046 38	
Insurance companies, . . . . .	18,049 37	
Charitable and educational institutions, . . . . .	35,658 10	
Cities and towns on account of previous years, . . . . .	3,677 82	
Other payments on account of previous years, . . . . .	641 38	
		\$595,999 53

## DETAIL No. 81.

## BOSTON ELEVATED RAILWAY COMPANY TAX.

[Acts 1897, chap. 500, sect. 10.]

RECEIPTS.				
Boston Elevated Railway Company, . . . . .				\$134,337 36
PAYMENTS.				
Distributed as follows: —				
Arlington, . . . . .	\$2,898 09	Malden, . . . . .	\$5,901 24	
Belmont, . . . . .	2,655 41	Medford, . . . . .	6,071 43	
Boston, . . . . .	80,513 76	Newton, . . . . .	515 48	
Brookline, . . . . .	5,217 12	Somerville, . . . . .	9,851 49	
Cambridge, . . . . .	12,652 81	Watertown, . . . . .	3,159 21	
Chelsea, . . . . .	1,077 34			
Everett, . . . . .	3,823 98			
				\$134,337 36

1913.]

## STATEMENT IV. — APPROPRIATIONS AND EXPENSES FOR 1912, ETC.

## STATEMENT IV.

## STATEMENT OF APPROPRIATIONS AND EXPENSES INCURRED FOR 1912, ALSO EXPENSES FOR 1911.

## LEGISLATIVE DEPARTMENT.

	Appropriations 1912.	Expenses 1912.	Expenses 1911.
<i>Salaries and Allowances.</i>			
82 Senate compensation, . . . . .	\$41,000 00	\$41,000 00	\$30,691 75
82 Senate travel, . . . . .	3,200 00	2,830 00	4,078 00
83 House compensation, . . . . .	242,000 00	242,000 00	180,414 96
83 House travel, . . . . .	19,000 00	17,618 00	24,449 20
84 Clerks, Senate and House, . . . . .	7,000 00	7,000 00	7,000 00
85 Assistant clerks, Senate and House, . . . . .	5,000 00	5,000 00	4,916 66
85 Clerical assistance, Senate, . . . . .	1,500 00	1,203 50	1,172 62
85 Clerical assistance, House, . . . . .	2,500 00	2,475 00	2,725 00
86 Doorkeepers and postmaster, . . . . .	4,400 00	4,400 00	4,222 58
86 Assistant doorkeepers and messengers, . . . . .	25,200 00	25,188 51	30,277 98
86 Pages, Senate and House, . . . . .	6,120 00	6,120 00	—
87 Chaplains, Senate and House, . . . . .	600 00	600 00	600 00
88 Legislative committees, . . . . .	5,665 00	5,665 00	5,964 52
	\$363,185 00	\$361,100 01	\$296,513 27
<i>Legislative Committees.</i>			
88 Travel, etc., . . . . .	\$14,335 00	<sup>1</sup> \$37,614 47	\$21,735 25
88 Advertising, . . . . .	10,000 00	7,076 14	6,706 64
89 Witness fees, . . . . .	200 00	58 04	65 42
	\$24,535 00	\$44,748 65	\$28,507 31
<i>Printing.</i>			
90 Senate printing, . . . . .	\$38,000 00	<sup>2</sup> \$14,967 19	\$14,563 54
90 House printing, . . . . .		<sup>2</sup> 36,025 29	30,783 46
90 Manual for the General Court, . . . . .		4,846 56	4,821 45
90 Legislative bulletin, . . . . .	5,700 00	<sup>3</sup> 5,971 32	5,787 15
	\$48,700 00	\$61,810 36	\$55,955 60
<i>Other Expenses.</i>			
91 Senate stationery, . . . . .	\$800 00	\$555 24	\$702 61
91 House stationery, . . . . .	1,000 00	939 90	932 63
91 Contingent, . . . . .	6,500 00	5,599 17	6,054 47
	\$8,300 00	\$7,094 31	\$7,689 71
<i>Recapitulation.</i>			
Salaries and allowances, . . . . .	\$363,185 00	\$361,100 01	\$296,513 27
Legislative committees, . . . . .	24,535 00	44,748 65	28,507 31
Printing, . . . . .	48,700 00	61,810 36	55,955 60
Other expenses, . . . . .	8,300 00	7,094 31	7,689 71
Total, Legislative Department, . . . . .	\$444,720 00	\$474,753 33	\$388,665 89

<sup>1</sup> Balance from 1911 appropriation and extraordinary expenses.<sup>2</sup> Extraordinary expenses, \$8,373.01; deficiency, \$4,619.47.<sup>3</sup> Balance from small items.

## STATEMENT IV. — APPROPRIATIONS AND EXPENSES FOR 1912, ETC.

APPROPRIATIONS AND EXPENSES, ETC. — *Concluded.*

## RECAPITULATION.

	Appropriations 1912.	Expenses 1912.	Expenses 1911.
Legislative department, . . .	\$444,720 00	\$474,753 33	\$388,665 89
Special legislative investigations, . . .	51,275 00	40,599 77	39,226 58
Executive and general adminis- tration, . . .	891,101 00	740,126 30	676,223 00
Sergeant-at-arms' department, . . .	203,175 00	162,920 83	147,860 21
Judiciary, . . .	639,923 28	634,565 85	558,884 51
Health, . . .	332,775 00	319,342 44	276,524 18
Industrial and financial super- vision, . . .	285,394 11	259,416 91	199,991 00
District police, . . .	208,695 60	200,296 11	184,425 85
Military, . . .	798,464 00	707,796 45	500,973 41
Harbors and highways, . . .	745,179 75	601,586 41	580,277 27
Agriculture, forestry, fisheries and game, . . .	613,198 54	556,980 45	507,307 04
Public buildings, . . .	1,206,971 00	1,038,900 15	658,981 14
Charitable, . . .	4,618,095 84	4,587,799 88	4,289,774 62
State and military aid, etc., . . .	945,288 17	916,795 68	966,231 30
Reformatory and correctional, . . .	1,208,291 22	1,211,425 64	1,146,065 12
Educational, . . .	1,495,994 58	1,493,355 00	1,300,838 63
Debt, . . .	441,088 82	441,088 82	511,490 54
Interest, . . .	1,346,680 00	1,245,916 33	1,250,064 30
Miscellaneous, . . .	143,040 72	129,107 49	86,044 98
	\$16,019,351 63	\$15,762,773 84	\$14,269,849 61

## STATEMENT V.

## EXPENSES PAID AND UNPAID FOR 1912 IN DETAIL.

## LEGISLATIVE DEPARTMENT.

## DETAIL No. 82.

## SENATE PAY ROLL.

[Revised Laws, chap. 3; Resolves 19 11, chap. 155; Acts 19 2, chap. 1.]

NAMES.	Residence.	District.	Travel.	Compensation.	Totals.
Arthur S. Adams, . . .	Marblehead, . . .	2d Essex, . . .	\$40 00	\$1,000 00	\$1,040 00
Claude L. Allen, . . .	Melrose, . . .	4th Middlesex, . . .	20 00	1,000 00	1,020 00
Erson B. Barlow, . . .	Lowell, . . .	8th Middlesex, . . .	60 00	1,000 00	1,060 00
George L. Barnes, . . .	Weymouth, . . .	1st Norfolk, . . .	30 00	1,000 00	1,030 00
Frank P. Bennett, Jr., . . .	Saugus, . . .	7th Middlesex, . . .	20 00	1,000 00	1,020 00
Charles V. Blanchard, . . .	Somerville, . . .	3d Middlesex, . . .	10 00	1,000 00	1,010 00
Charles H. Brown, . . .	Medford, . . .	6th Middlesex, . . .	20 00	1,000 00	1,020 00
William R. Burke, . . .	Millis, . . .	4th Worcester, . . .	70 00	1,000 00	1,070 00
Charles S. Chace, . . .	Dighton, . . .	1st Bristol, . . .	90 00	1,000 00	1,090 00
Ezra W. Clark, . . .	Brockton, . . .	2d Plymouth, . . .	50 00	1,000 00	1,050 00
Calvin Coolidge, . . .	Northampton, . . .	Berkshire, Hampshire and Hamden, . . .	230 00	1,000 00	1,230 00
Daniel E. Denny, . . .	Worcester, . . .	2d Worcester, . . .	90 00	1,000 00	1,090 00
Edric Eldridge, . . .	Yarmouth, . . .	Cape, . . .	160 00	1,000 00	1,160 00
Edward J. Grainger, . . .	Winthrop, . . .	1st Suffolk, . . .	20 00	1,000 00	1,020 00
Levi H. Greenwood, . . .	Gardner, . . .	3d Worcester, . . .	130 00	2,000 00	2,130 00
Dennis E. Halley, . . .	Lawrence, . . .	5th Essex, . . .	60 00	1,000 00	1,060 00
James A. Hutton, . . .	Boston, . . .	2d Suffolk, . . .	10 00	1,000 00	1,010 00
Frederic M. Hersey, . . .	Hingham, . . .	1st Plymouth, . . .	40 00	1,000 00	1,040 00
Francis J. Horgan, . . .	Boston, . . .	9th Suffolk, . . .	10 00	1,000 00	1,010 00

1 President.

## Expenses for 1912 in Detail.

## DETAIL 82.



## SENATE PAY ROLL—Concluded.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
John H. Hunt,	Worcester,	1st Worcester,	\$90 00	\$1,000 00	\$1,090 00
Thomas M. Joyce,	Boston,	4th Suffolk,	10 00	1,000 00	1,010 00
Joseph P. Lomasney,	Boston,	3d Suffolk,	10 00	1,000 00	1,010 00
John H. Mack,	North Adams,	Berkshire,	290 00	1,000 00	1,290 00
Charles F. McCarthy,	Marlborough,	5th Middlesex,	70 00	1,000 00	1,070 00
Walter E. McLane,	Fall River,	2d Bristol,	110 00	1,000 00	1,110 00
Henry C. Mulligan,	Natick,	1st Middlesex,	40 00	1,000 00	1,040 00
Arthur L. Nason,	Haverhill,	4th Essex,	70 00	1,000 00	1,070 00
George H. Newhall,	Lynn,	1st Essex,	30 00	1,000 00	1,030 00
Charles H. Pearson,	Brookline,	2d Norfolk,	10 00	1,000 00	1,010 00
James F. Powers,	Boston,	6th Suffolk,	10 00	1,000 00	1,010 00
Francis X. Quigley,	Holyoke,	2d Hampden,	220 00	1,000 00	1,220 00
Samuel Ross,	New Bedford,	3d Bristol,	120 00	1,000 00	1,120 00
George A. Schofield,	Ipswich,	3d Essex,	60 00	1,000 00	1,060 00
John H. Schoonmaker,	Ware,	Franklin and Hampshire,	150 00	1,000 00	1,150 00
Harry N. Stearns,	Cambridge,	2d Middlesex,	10 00	1,000 00	1,010 00
Luke S. Stowe,	Springfield,	1st Hampden,	200 00	1,000 00	1,200 00
James P. Timilty,	Boston,	7th Suffolk,	10 00	1,000 00	1,010 00
George Holden Tinkham,	Boston,	5th Suffolk,	10 00	1,000 00	1,010 00
Thomas M. Vinson,	Boston,	8th Suffolk,	10 00	1,000 00	1,010 00
William H. Wheeler,	Hubbardston,	Worcester and Hampden,	140 00	1,000 00	1,140 00
			\$2,830 00	\$41,000 00	\$43,830 00
Senate compensation,					\$41,000 00
Senate travel,					2,830 00
Amount carried forward,					\$43,830 00

STATEMENT V.

Expenses for 1912 in Detail.

DETAIL 82.

## DETAIL No. 83.

## HOUSE OF REPRESENTATIVES PAY ROLL.

[Revised Laws, chap. 3; Resolves 1911, chap. 155; Acts 1912, chap. 1.]

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Amount brought forward,					\$43,830 00
Henry Achin, Jr.,	Lowell,	17th Middlesex,	\$60 00	\$1,000 00	\$1,060 00
Henry L. Andrews,	Woburn,	20th Middlesex,	20 00	1,000 00	1,020 00
Oscar E. Arkwell,	Worcester,	21st Worcester,	90 00	1,000 00	1,090 00
Frank W. Atkins,	Lynn,	14th Essex,	30 00	1,000 00	1,030 00
Edward C. R. Bagley,	Boston,	1st Suffolk,	10 00	1,000 00	1,010 00
J. Herbert Baker,	Medfield,	11th Norfolk,	40 00	1,000 00	1,040 00
Willie W. Baker, <sup>1</sup>	Westwood,	10th Norfolk,	28 00	1,000 00	1,028 00
John Ballantyne,	Boston,	21st Suffolk,	10 00	1,000 00	1,010 00
Clarence A. Barnes,	Mansfield,	2d Bristol,	50 00	1,000 00	1,050 00
James F. Barry,	Agawam,	2d Hampden,	210 00	1,000 00	1,210 00
A. Willis Bartlett,	Salisbury,	26th Essex,	90 00	1,000 00	1,090 00
Frederick D. Bartlett,	Plymouth,	1st Plymouth,	80 00	1,000 00	1,080 00
Sanford Bates,	Boston,	24th Suffolk,	10 00	1,000 00	1,010 00
William A. L. Bazeley,	Uxbridge,	8th Worcester,	90 00	1,000 00	1,090 00
John V. Beal,	Randolph,	9th Norfolk,	30 00	1,000 00	1,030 00
Harry C. Beaman,	Princeton,	3d Worcester,	120 00	1,000 00	1,120 00
James W. Bean,	Cambridge,	2d Middlesex,	10 00	1,000 00	1,010 00
William A. Bellamy,	Taunton,	3d Bristol,	80 00	1,000 00	1,080 00
Arthur H. Bicknell,	Dalton,	4th Berkshire,	290 00	1,000 00	1,290 00
Enos H. Bigelow,	Frammingham,	7th Middlesex,	50 00	1,000 00	1,050 00
Alvin E. Bliss,	Malden,	23d Middlesex,	10 00	1,000 00	1,010 00
Charles M. Blodgett,	Malden,	23d Middlesex,	10 00	1,000 00	1,010 00
William Booth,	Fall River,	9th Bristol,	110 00	1,000 00	1,110 00
Henry E. Bothfeld,	Newton,	4th Middlesex,	20 00	1,000 00	1,020 00
George E. Bowker,	Hanson,	4th Plymouth,	70 00	1,000 00	1,070 00
John G. Brackett,	Arlington,	29th Middlesex,	20 00	1,000 00	1,020 00
George A. Braley,	Freetown,	6th Bristol,	100 00	1,000 00	1,100 00
Melvin B. Breath,	Chelsea,	26th Suffolk,	10 00	1,000 00	1,010 00
Amount carried forward,					\$43,830 00

<sup>1</sup> Deceased.

STATEMENT V.

Expenses for 1912 in Detail.

DETAIL 83.

## STATEMENT V.

Expenses for 1912 in Detail.

DETAILS 84-86.

## DETAIL No. 84.

## CLERKS — SENATE AND HOUSE.

[Acts 1907, chap. 204; 1912, chap. 1.]

Amount brought forward,		\$303.448 00
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, Senate,	\$2,500 00	
Frank E. Bridgman, assistant clerk, House,	2,500 00	
		5,000 00
		12,000 00

## DETAIL No. 85.

## CLERICAL ASSISTANCE — SENATE AND HOUSE.

[Acts 1907, chap. 304; 1911, chap. 674; 1912, chap. 1.]

SENATE.		
Bernard L. Paine,	\$1,200 00	
Helen Hadley,	3 50	
		\$1,203 50
HOUSE.		
Karl H. Oliver,	\$900 00	
Clarence J. Smith,	900 00	
Ernest G. Webb,	675 00	
		2,475 00
		3,678 50

## DETAIL No. 86.

## DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER.

[Revised Laws, chap. 10; Acts 1911, chap. 115; 1912, chap. 1.]

SENATE.		
Doorkeepers.		
Luke K. Davis,	\$1,600 00	
Charles H. Johnson, assistant,	1,100 00	
		\$2,700 00
Messengers.		
Edward C. Cook,	\$1,000 00	
Willard S. Cooke,	1,000 00	
Frank A. Dow,	1,000 00	
Charles O. Holt,	1,000 00	
Francis A. Ireland,	1,000 00	
Benjamin H. Jellison,	1,000 00	
Lawrence G. Mitchell,	1,000 00	
Enoch Pratt,	1,000 00	
		8,000 00
Pages.		
Arthur R. Driscoll,	\$510 00	
Lee A. Kingsbury,	510 00	
George H. Norton,	510 00	
Francis R. Whelton,	510 00	
		2,040 00
Amounts carried forward,	\$12,740 00	\$319,126 50

## STATEMENT V.

Expenses for 1912 in Detail.

DETAILS 87, 88.

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

Amounts brought forward,	\$12,740 00	\$319,126 50
HOUSE.		
Doorkeepers.		
James Beatty,	\$1,600 00	
Francis Steele,	1,100 00	
		2,700 00
Messengers.		
Richard B. Brown,	\$1,000 00	
John O. Bush,	1,000 00	
James P. Clare,	1,000 00	
Nathaniel D. Curry,	1,000 00	
John B. Fisher,	1,000 00	
Thomas P. Frost,	1,000 00	
David Fuller,	1,000 00	
Edwin C. Gould,	1,000 00	
Jacob B. Henry,	1,000 00	
Sidney Holmes,	1,000 00	
Mark C. London,	1,000 00	
Ernest Saunders,	1,000 00	
Charles J. Tarbell,	1,000 00	
Horace S. Tower,	1,000 00	
Thomas Coyne, to January 31,	166 67	
Edmund J. Gill, from February 4,	821 84	
		14,988 51
Pages.		
Austin T. Davis,	\$510 00	
Lawrence J. Finn,	510 00	
Lester W. Kimball,	510 00	
Francis W. Manning,	510 00	
Elbert W. Maeso,	510 00	
William J. Rounds, Jr.,	510 00	
Charles M. Stiller,	510 00	
Thomas H. Turtle,	510 00	
		4,080 00
POSTMASTER.		
Morris C. Jackson,	1,200 00	
		35,708 51

## DETAIL No. 87.

## CHAPLAINS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1912, chap. 1.]

Edward A. Horton, Senate,	\$300 00
Daniel W. Waldron, House,	300 00
	600 00

## DETAIL No. 88.

## EXPENSES OF LEGISLATIVE COMMITTEES.

[Revised Laws, chap. 6; Acts 1903, chap. 283; 1912, chap. 1.]

JOINT STANDING COMMITTEES.		
Agriculture:—		
Advertising,	\$95 50	
Cigars,	12 50	
Hotels,	75 60	
Transportation,	45 32	
		\$228 92
Amounts carried forward,	\$228 92	\$355,435 01

## STATEMENT V.

Expenses for 1912 in Detail.

DETAIL 88.

## EXPENSES OF LEGISLATIVE COMMITTEES—Continued.

Amounts brought forward,	\$42,656 85	\$355,435 01
Expenses—Con.		
Postage, etc.,	\$2 40	
Printing, stationery, etc.,	29 21	
Rent of typewriter,	10 00	
Telephone and telegrams,	52 13	
Sundries,	4 73	
	\$1,238 01	
	7,238 01	
MISCELLANEOUS EXPENSES.		
Clerical assistance, copying advertisements,	\$213 60	
Postage,	185 00	
Printing,	61 10	
Sundries,	1 05	
	460 75	
		50,355 61
RECAPITULATION.		
Joint Standing Committees.		
Automobiles,	\$1,277 80	
Carriages,	51 90	
Cigars,	274 09	
Hotels,	2,499 54	
Transportation, etc.,	1,386 71	
Typewriter in exchange, etc.,	68 03	
	\$5,558 07	
Senate Standing Committees.		
Clerical services,	2,315 00	
House Standing Committees.		
Clerical services,	\$3,425 00	
Accountants,	170 87	
	3,595 87	
Special Committees.		
Carriages,	\$127 50	
Flowers,	41 25	
Hotels,	38 05	
Transportation, etc.,	40 34	
Additional compensation and expenses of committee on congressional redistricting,	10,551 35	
Compensation and expenses of committee on municipal indebtedness,	13,636 41	
Compensation and expenses of committee on Transportation facilities for western Massachusetts,	7,193 58	
	31,634 48	
Advertising.		
Clerical assistance, copying advertisements, etc.,	\$213 60	
Newspapers, recess committees,	89 55	
Newspapers, standing committees,	6,701 89	
Postage,	10 00	
Printing,	61 10	
	7,076 14	
Amount carried forward,		\$405,790 62

## STATEMENT V.

Expenses for 1912 in Detail.

DETAILS 89, 90.

## EXPENSES OF LEGISLATIVE COMMITTEES—Concluded.

Amount brought forward,		\$405,790 62
Miscellaneous Expenses.		
Postage,	\$175 00	
Sundries,	1 05	
	\$176 05	
	\$50,355 61	
DETAIL No. 89.		
FEEs OF WITNESSES BEFORE COMMITTEES.		
[Revised Laws, chap. 10; Acts 1912, chap. 1.]		
Special committee on senatorial seat in eighth Suffolk district:—		
Fees,	\$41 00	
Serving summons (travel),	15 04	
Municipal indebtedness:—		
Serving summons,	2 00	
		58 04
DETAIL No. 90.		
LEGISLATIVE PRINTING.		
[Revised Laws, chaps. 6, 9; Acts 1912, chap. 1.]		
SENATE PRINTING.		
Calendar,	\$1,342 70	
Journal (daily),	3,575 10	
Journal (bound), 1,000 copies,	2,351 93	
Legislative diaries,	849 87	
Senate bills and documents,	3,204 58	
Index to Senate documents,	58 63	
Night work,	3,275 78	
Sundry printing and binding,	308 60	
	\$14,967 19	
HOUSE PRINTING.		
Calendar,	\$2,383 13	
Daily lists,	389 08	
Journal (daily),	4,373 91	
Journal (bound), 1,000 copies,	2,636 35	
House bills and documents,	18,327 63	
Index to House documents (500 copies),	233 45	
Night work,	6,526 80	
Sundry printing and binding,	974 25	
Newspapers (subscriptions to),	151 19	
Postage,	29 50	
	36,025 29	
MANUAL FOR THE GENERAL COURT.		
13,500 copies,	4,846 56	
LEGISLATIVE BULLETIN.		
[Acts 1911, chap. 427.]		
Printing,	\$4,971 32	
A. M. Bridgman, services editing,	1,000 00	
	5,971 32	
		61,810 36
Amount carried forward,		\$467,659 02

## STATEMENT V.

Expenses for 1912 in Detail.

DETAIL 91.

## DETAIL No. 91.

## OTHER LEGISLATIVE EXPENSES.

[Revised Laws, chaps. 6, 10; Acts 1912, chap. 1.]

Amount brought forward,			\$467,659 02
SENATE STATIONERY.			
Books and periodicals,	\$38 15		
Stationery,	517 09	\$555 24	
HOUSE STATIONERY.			
Postage,	\$17 22		
Stationery,	797 68		
Typewriter,	125 00	939 90	
CONTINGENT.			
Benjamin H. McKinley, assistant in document room,	\$850 00		
Levi H. Reavis, porter,	355 00		
Brooms, soap, brushes and electric cleaner,	368 53		
Carpeting Room 240,	801 13		
Cases (300),	120 00		
Document sticks and tape,	352 50		
Drinking cups,	287 50		
Furnishings and furniture (new),	168 31		
Laundering,	332 91		
Repairs and supplies (including refinishing and recovering chairs, desks, etc., and painting in the legislative rooms),	1,386 84		
Stationery, books and postage,	84 49		
Toweling and cloth,	363 75		
Sundries,	128 21	5,599 17	
			7,094 31
Total, Legislative Department,			\$474,753.33

## STATEMENT V.

Expenses for 1912 in Detail.

DETAILS 92, 93.

## SPECIAL LEGISLATIVE INVESTIGATIONS.

## DETAIL No. 92.

## METROPOLITAN PLAN COMMISSION.

[Acts 1911, chap. 744; Resolves 1911, chap. 84.]

COMMISSIONERS.		
Edward A. Filene, chairman,	} Without compensation.	
J. Randolph Coolidge, Jr.,		
John Nolen,		
EXPENSES.		
W. A. Griffin, secretary,		\$405 00
Clerical and stenographical services,		321 69
Professional services,		182 00
Advertising hearings,		51 97
Postage, printing and stationery,		42 58
		\$1,003 24
PRINTING REPORT.		
[Resolves 1912, chap. 8; Acts 1912, chap. 309.]		
5,000 copies,		89 00

## DETAIL No. 93.

## CONTRACT FOR STATE PRINTING.

[Resolves 1912, chap. 30; Acts 1912, chap. 636.]

COMMISSIONERS.		
The Attorney-General,	} Without compensation.	
The Secretary of the Commonwealth,		
The Treasurer and Receiver-General,		
The Auditor of the Commonwealth,		
The Clerk of the Senate,		
The Clerk of the House,		
EXPENSES.		
Advertising for bids,		\$132 83
Reporting hearings,		191 81
		324 64
Amount carried forward,		\$1,416 88



**SERGEANT-AT-ARMS' DEPARTMENT.**

**DETAIL No. 140.**

### SALARIES.

<p align="center"><b>SERGEANT-AT-ARMS.</b> [Revised Laws, chap. 10.]</p>		
Thomas F. Pedrick,		\$3,500 00
<p align="center"><b>FIRST CLERK.</b> [Revised Laws, chap. 10.]</p>		
Adelbert M. Mossman,		2,200 00
<p align="center"><b>ADDITIONAL CLERKS.</b> [Acts 1911, chap. 60.]</p>		
Frank W. Cole,	\$1,400 00	
Frank S. Finney,	1,400 00	
		2,800 00
<p align="center"><b>CASHIER.</b> [Acts 1912, chap. 166.]</p>		
Ellen M. Burrill,		1,200 00
<p align="center"><b>ENGINEER'S DEPARTMENT.</b> [Revised Laws, chap. 10; Acts 1910, chap. 634; 1912, chap. 166.]</p>		
Fred H. Kimball, chief engineer,	\$2,600 00	
Peter Phenney, assistant engineer,	1,300 00	
Louis E. Blackmar, " "	1,300 00	
Patrick Walsh, " "	1,300 00	
Chauncey G. Whitcher, " "	1,200 00	
James O. Lind, electrician,	27 96	
L. E. Danton, " "	1,275 00	
Chauncey W. Burr, " "	900 00	
Robert R. Starkey, steamfitter,	1,200 00	
James Callahan, helper,	900 00	
John Flanagan, " "	66 00	
Bernard J. Teevan, " "	86 10	
George A. McKendry, oiler,	1,000 00	
Horace N. Ford, " "	1,000 00	
Andrew P. Anderson, " "	1,000 00	
Reuben C. Barstow, fireman,	667 74	
Frank F. Batchelder, " "	232 26	
Clinton M. Berry, " "	900 00	
John H. Green, " "	450 00	
John V. Hasty, " "	900 00	
Joseph A. Harper, " "	183 62	
Alvin T. Pattee, " "	619 35	
Clyde R. MacBurnie, " "	711 20	
Burton Z. Rowell, " "	713 79	
Miles S. Wilder, " "	186 20	
Amount carried forward,		\$9,700 00

## SALARIES — Continued.

Amount brought forward,		\$9,700 00
J. Edwin Walker, cleaner,	\$180 65	
Frank W. Sheldon,	332 50	
Thomas Astle, laborer,	104 25	
Harry Ernst,	525 00	
Myron A. Peabody, "	408 34	
Roy E. Kimball,	225 80	
John B. Walsh, superintendent of elevators,	387 10	
Charles W. Pitcher,	800 00	
Robert J. Taylor,	1,000 00	
J. Walter Cropper,	583 34	
Charles W. Pitcher,	333 34	
Edmund J. Gill,	178 16	
Edwin S. Robins,	1,000 00	
Franklin E. Campbell,	1,000 00	
Eugene W. Hussey,	1,000 00	
William J. Allison,	1,000 00	
James Hain,	704 30	
J. Edwin Walker,	741 93	
George A. Burke,	50 00	
Charles F. Hixon,	416 66	
		31,690 59
WATCHMEN AND ASSISTANT WATCHMEN.		
[Revised Laws, chap. 10; Acts 1903, 455; 1912, chap. 166.]		
Carroll D. Dimick, watchman,	\$716 13	
George F. Moses,	1,200 00	
Thomas F. Foster,	1,200 00	
Charles E. Pratt,	477 42	
Robert J. Glavin, assistant watchman,	617 22	
John Noonan,	1,100 00	
Albert Peeler,	1,100 00	
Edgar W. Nyman,	1,100 00	
Charles E. Pratt,	662 37	
Charles O. Pratt,	1,100 00	
Stephen Snow,	1,100 00	
Harris Stahl,	774 73	
Charles M. Sweeley,	1,100 00	
Henry G. Weston,	1,100 00	
James Hain,	243 00	
J. Walter Cropper,	453 33	
Ora A. Myers,	428 76	
		14,477 96
MESSENGERS AND PORTERS.		
[Revised Laws, chap. 10; Acts 1907, chap. 384; 1912, chap. 166.]		
Charles W. Philbrick, messenger,	\$1,200 00	
George M. Fillebrown,	1,200 00	
Leonard A. Harris, porter,	780 00	
Benjamin T. Tanner,	780 00	
Zephaniah H. Clinton,	780 00	
John H. Albee,	780 00	
Francis Henson,	780 00	
Andrew C. Hall,	215 97	
Francis A. Henson,	111 13	
Harvey J. Harper,	780 00	
Eugene B. Price, Jr.,	444 51	
Frank H. Steele, office boy,	175 27	
		8,026 88
Amount carried forward,		\$63,895 43

## STATEMENT V.

Expenses for 1912 in Detail.

DETAILS 348, 349.

MEDICAL EXAMINERS' FEES — *Concluded.*

<i>Amounts brought forward,</i>	\$584 80	\$21,249 57
Herbert G. Rockwell, Amherst, . . . . .	2 40	
Richmond B. Root, Georgetown, . . . . .	3 80	
Simon J. Russell, Springfield, . . . . .	2 80	
Edward A. Sawyer, Gardner, . . . . .	3 00	
Jacob P. Schneider, Palmer, . . . . .	4 00	
Harry E. Sears, Beverly, . . . . .	1 00	
Christopher Seymour, Northampton, . . . . .	6 30	
James E. Simpson, Salem, . . . . .	4 70	
A. Vincent Smith, Middleborough (1910), . . . . .	1 80	
Edward S. Smith, Westfield, . . . . .	1 60	
George A. Stickney, Beverly, . . . . .	5 50	
Charles Sturtevant, Hyde Park, . . . . .	6 10	
William D. Swan, Cambridge, . . . . .	26 90	
William J. Teahan, Holyoke, . . . . .	6 90	
Stanton J. Ten Broeck, Orange, . . . . .	1 80	
Frederick H. Thompson, Fitchburg, . . . . .	10 10	
George T. Tobey, Clinton, . . . . .	6 00	
George P. Twitchell, Greenfield, . . . . .	6 70	
Henry J. Walcott, Concord, . . . . .	4 20	
William H. Watters, Boston, . . . . .	44 60	
George L. West, Newton, . . . . .	11 40	
Dorvil M. Wilcox, Lee, . . . . .	2 80	
Frank A. Woods, Holyoke, . . . . .	1 20	
J. R. Woodward, Oxford, . . . . .	3 00	
Sundry examiners, each receiving less than \$1, . . . . .	13 40	
		766 80
<b>DETAIL No. 348.</b>		
SMALL ITEMS.		
[Acts 1912, chap. 27.]		
Paid into prisons and hospitals loan fund, account Fox- borough State Hospital, to cover a deficit in the loan appropriation of 1905, caused by a decree of the court, . . . . .	\$51 63	
Paid to Lowell Dispensary, account of a check issued in 1893, added to bank balance in 1901, . . . . .	16 99	
		68 62
<b>DETAIL No. 349.</b>		
MAINTENANCE OF OLD STATE HOUSE.		
[Acts 1910, chap. 298; 1912, chap. 32.]		
Bostonian Society, custodians: —		
Salaries of caretakers, . . . . .	\$1,030 08	
Cleaning, etc., . . . . .	469 92	
		1,500 00
<i>Amount carried forward,</i>		\$23,584 99

## STATEMENT V.

Expenses for 1912 in Detail.

DETAILS 350-353.

## DETAIL No. 350.

## MASSACHUSETTS CHARITABLE EYE AND EAR INFIRMARY.

[Resolves 1912, chap. 18; Acts 1912, chap. 309.]

<i>Amount brought forward,</i>	\$23,584 99
Paid to the treasurer of the infirmary, . . . . .	45,000 00
<b>DETAIL No. 351.</b>	
GRATUITIES.	
[Acts 1912, chaps. 636 and 650.]	
John D. Kimmond, Rev. Laws, chap. 47, sect. 13, . . . . .	\$500 00
Elisabeth R. Fay, Res. 1912, chap. 19, . . . . .	158 53
Town of Natick, Res. 1912, chap. 28, . . . . .	100 00
John P. Ryan, Res. 1912, chap. 29, . . . . .	500 00
Franklin H. Parker, Res. 1912, chap. 32, . . . . .	3,500 00
Michael J. Morris, for his son, James Morris, Res. 1912, chap. 41, . . . . .	750 00
Elisabeth H. Burnham, Res. 1912, chap. 45, . . . . .	1,250 00
Elisabeth Nixon, Res. 1912, chap. 68, . . . . .	423 00
James Hurtin, Res. 1912, chap. 83, . . . . .	2,000 00
George T. Cobb and the Old Colony Trust Company, Trustees, Res. 1912, chap. 99, . . . . .	759 20
Frank E. Emery, Res. 1912, chap. 104, . . . . .	150 00
	10,090 73
<b>DETAIL No. 352.</b>	
GREYLOCK STATE RESERVATION.	
[Acts 1906, chap. 448; 1907, chap. 11; 1908, chaps. 17, 657; 1912, chap. 718.]	
LAND.	
Clarence M. Smith, . . . . .	\$4,024 13
Interest, . . . . .	508 38
Costs of settlement of case, . . . . .	213 50
	\$4,746 01
BOUNDARY LINES, ETC.	
Lindholm & Fuller, civil engineers: —	
Running lines, . . . . .	\$346 00
Setting markers, . . . . .	115 60
	461 60
	5,207 61
<b>DETAIL No. 353.</b>	
MOUNT SUGAR LOAF STATE RESERVATION.	
[Resolves 1911, chap. 115; Acts 1911, chap. 744.]	
LAND.	
Osro D. Baker, . . . . .	\$4,690 00
Delmar M. Jewett, . . . . .	160 00
	4,850 00
<i>Amount carried forward,</i>	\$88,733 33

Lamb fund:	
Industrial School,	PAGE
Lyman School,	573
Land Court,	576
Land registration assurance fund, .	255
Land valuation:	574
For protection of pinnated grouse, .	
For reforestation, .	729
Larz Anderson bridge fund, .	729
Lawrence armory,	575
Lawrence riot,	302, 596, 727
Lawrence, William H., annuity,	296
Legal,	394
Legislation, Commission on Uniformity of,	161, 220-221
Legislative bulletin:	213
Expenses,	
Subscriptions,	205
Legislative department, appropriations and expenses,	136
Legislature:	159, 187-206
Allowances, .	
Chaplains, Senate and House,	501
Clerks, Senate and House,	197
Contingent expenses,	196
Doorkeepers, messengers, pages and postmaster,	206
Expenses of committees,	196
Fees of witnesses before committees,	197
House:	205
Pay roll,	
Printing and binding,	180
Stationery,	205
Manual for the General Court,	206
Senate:	205
Pay roll,	
Printing and binding,	187
Stationery,	205
Sergeant-at-Arms' department,	203
Lexington, steamer, expenses of,	244
Library, State,	782
Licenses:	494
Hunters,	
Insurance,	128
Liquor,	113
Moving picture machine,	83
Lieutenant-Governor and Council, compensation and travel,	285
Life insurance companies' excise tax,	210
Life insurance companies' valuation tax,	112
Life Insurance Department, Savings Banks,	112
Lind, Bertha T., annuity,	279
Liquor licenses,	394
Loan Agencies, Supervisor of,	83
Loan funds,	129, 274
Loans, sinking funds and annual interest,	593-614
Lobsters, egg-bearing, purchase of,	vii, 496, 497
London Assurance Corporation trust deposit,	331
Lowell armory,	679
Lowell Normal School:	302, 507, 727
Expenses,	
Valuation,	470
	726

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Lowell Textile School, .	491
Loyal Protective Insurance Company trust deposit,	679
Lyman School for Boys, Westborough:	
Boys boarded out,	449
Buildings,	360
Expenses,	454
Income,	131
Instruction of boys in the public schools from,	450
Lamb fund, .	576
Lyman fund,	576
Lyman trust fund,	577
Trustees and agents,	447
Valuation,	725
Lynn armory,	303, 727
M.	
Maintenance of armories, first class,	290
Maintenance of armories, second and third class,	306
Maintenance of old State House, .	500
Malden armory,	303, 727
Manchester harbor, improvement of,	310
Manchester, town of, trust fund for dredging Manchester harbor,	572
Manual for the General Court,	205
Maps of congressional districts,	233
Marblehead breakwater and highway:	
Interest on loan,	497
Interest fund,	578
Marlborough armory,	303, 727
Marshfield, dredging North River in,	310
Mashpee, road in,	315
Masonic Casualty Company trust deposit,	680
Masonic Mutual Accident Company trust deposit,	680
Masonic Protective Association trust deposit,	681
Massachusetts Accident Company trust deposit,	682
Massachusetts Agricultural College:	
Buildings,	372
Endowment of, United States,	591
Grants, etc.,	322, 488
Valuation,	725
Massachusetts Bird Book, sales of,	135, 322
Massachusetts Bonding and Insurance Company trust deposit,	682
Massachusetts Catholic Order of Foresters trust deposit,	683
Massachusetts Charitable Eye and Ear Infirmary, .	501
Massachusetts Commission for the Blind,	493
Massachusetts Department Grand Army of the Republic,	443
Massachusetts Employees Insurance Association,	273
Massachusetts Highway Commission,	312
Massachusetts Hospitals for Consumptives loan fund,	600
Massachusetts Hospitals for Consumptives loan fund, interest on,	497
Massachusetts Hospital for Epileptics, interest on loan, .	497
Massachusetts Hospital Life Insurance Company, tax on,	81
Massachusetts Hospital School, Canton:	
Buildings,	363
Expenses,	422
Fund, .	541
Prisons and hospitals loan fund,	604
Valuation,	723