

REPORT OF THE AUDITOR

OF

The Commonwealth of Massachusetts

FOR THE

FISCAL YEAR ENDING NOV. 30, 1913.

Compliments of

Frank H. Pope,

Auditor of the Commonwealth.

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1914.

The Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, Jan. 14, 1914.

To the Honorable Senate and House of Representatives.

I have the honor to present the sixty-fifth annual report of this department, it being for the fiscal year ending Nov. 30, 1913.

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 1913, including cash in the treasury, are shown in the following statement:—

Cash on hand Dec. 1, 1912,	\$2,564,408 49
Revenue receipts,	9,680,502 70
State tax for 1913,	7,988,720 00
Total applicable to running expenses,	\$20,233,631 19
Receipts from other sources (including corporation tax, national bank tax, etc., distributed to cities and towns, temporary loans, etc.),	13,334,684 74
Total,	\$33,568,315 93
Payments on account of running expenses of 1912 and 1913,	\$17,019,539 52
Other payments (being a distribution of the corporation, national bank and other taxes, etc.),	13,334,684 74
	30,354,224 26
Cash on hand Nov. 30, 1913,	\$3,214,091 67

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, 1912,	\$3,805,557 11
Cash received from all sources, including transfers, etc.,	33,533,580 33
Total,	\$37,339,137 44
Payments,	32,332,638 95
Cash on hand Nov. 30, 1913,	\$5,006,498 49

FUNDED DEBT.

Direct Debt.

Total direct debt Dec. 1, 1912,	\$43,112,583 33	
Increased during the year by the issue of bonds and notes to the amount of,	5,399,250 00	
	<u>\$48,511,833 33</u>	
Decreased by the payment of:—		
Abolition of grade crossings bonds,	\$34,000 00	
Armory bonds,	36,500 00	
Armory note,	170,000 00	
Development of the port of Boston bonds,	75,000 00	
Development of the port of Boston note,	100,000 00	
Fitchburg Railroad securities bonds,	5,000,000 00	
Prisons and hospitals bonds,	52,000 00	
Salisbury highway note,	9,750 00	
Soldiers' gratuity bonds,	70,000 00	
Soldiers' gratuity note,	150,000 00	
State highway bonds,	184,500 00	
Suffolk County Court House bonds,	10,333 34	
	<u>5,892,083 34</u>	
		\$42,619,749 99
Amount of sinking funds Dec. 1, 1912,	\$22,322,573 52	
Increase during the year,	1,016,722 30	
	<u>\$23,339,295 82</u>	
Less Fitchburg Railroad securities bonds, paid,	5,000,000 00	
		<u>18,339,295 82</u>
Net direct debt for State purposes Nov. 30, 1913,		\$24,280,454 17
Net increase,		<u>3,490,444 36</u>

Contingent Debt.

The amount of the contingent debt Dec. 1, 1912, was	\$74,368,078 67	
Increased during the year by the issue of bonds and notes to the amount of,	808,250 00	
	<u>\$75,176,328 67</u>	
Decreased by the payment of:—		
Charles River Basin bonds,	\$8,000 00	
Metropolitan parks bonds,	2,750 00	
Metropolitan parks notes,	25,000 00	
Metropolitan sewerage, north system, bonds,	3,000 00	
Metropolitan sewerage, north system, notes,	100,000 00	
Metropolitan water bonds,	10,000 00	
Salisbury highway note,	5,250 00	
Suffolk County Court House bonds,	20,666 66	
	<u>174,666 66</u>	
		\$75,001,662 01
Amount of sinking funds Dec. 1, 1912,	\$15,927,836 51	
Increase during the year,	1,671,564 17	
	<u>17,599,400 68</u>	
Net contingent debt Nov. 30, 1913,		\$57,402,261 33
Net decrease,		<u>1,037,980 83</u>

The direct debt is incurred for State purposes and 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, sinking fund and serial bond 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:—

Armory,	\$384,500 00	
Development of the port of Boston,	3,100,000 00	
Metropolitan parks, series two,	100,000 00	
Prisons and hospitals,	200,000 00	
Salisbury highway,	9,750 00	
Soldiers' gratuity,	490,000 00	
State highway,	1,110,000 00	
State House construction,	5,000 00	
	<u>\$5,399,250 00</u>	

Increase in Direct Debt Sinking Funds.

These funds were increased from the following sources:—

	<i>Income from Investments.</i>	
Abolition of grade crossings,	\$199,573 25	
Armory,	81,740 85	
Harbor improvement,	6,619 70	
Massachusetts war,	23,740 26	
Medfield Insane Asylum,	46,030 09	
Metropolitan parks, series two,	25,831 08	
Prisons and hospitals,	124,905 10	
State highway,	129,078 84	
State House,	94,952 51	
	<u>\$732,471 68</u>	

Street Railway Tax.

Metropolitan parks, series two,	11,544 33
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Miscellaneous.

Transfers of unexpended balances:—	
Armory loan,	\$278 26
Prisons and hospitals loan,	2,372 03
	<u>2,650 29</u>

Revenue Appropriations.

Armory,	\$37,389 00	
Medfield Insane Asylum,	16,592 00	
Metropolitan parks, boulevards,	30,125 00	
Prisons and hospitals,	79,982 00	
State highway,	46,528 00	
State House,	59,440 00	
	<u>270,056 00</u>	
		<u>\$1,016,722 30</u>

Increase in Contingent Debt.

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

Metropolitan parks,	\$75,000 00	
Metropolitan parks, series two,	100,000 00	
Metropolitan sewerage, north system,	478,000 00	
Metropolitan water,	150,000 00	
Salisbury highway,	5,250 00	
		<u>\$808,250 00</u>

Increase in Contingent Debt Sinking Funds.

These funds were increased from the following sources:—

Income from Investments.

Charles River Basin,	\$25,724 88	
Metropolitan parks,	104,794 26	
Metropolitan parks, series two,	25,831 08	
Metropolitan sewerage, north system,	66,173 74	
Metropolitan sewerage, south system,	37,137 44	
Metropolitan water,	412,805 26	
		<u>\$672,466 66</u>

Assessments on Cities and Towns.

Charles River Basin,	\$13,793 00	
Metropolitan parks,	124,270 55	
Metropolitan parks, series two,	30,060 53	
Metropolitan sewerage, north system,	116,759 43	
Metropolitan sewerage, south system,	73,757 00	
Metropolitan water,	504,622 97	
		<u>863,263 48</u>

Rents, Land Products, etc.

Metropolitan sewerage, north system,	\$135 00	
Metropolitan sewerage, south system,	30 00	
Metropolitan water,	36,903 13	
		<u>37,068 13</u>

Street Railway Tax.

Metropolitan parks, series two,	11,544 32	
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Boston Embankment.

Charles River Basin,	\$59,343 45	
Interest,	27,878 13	
		<u>87,221 58</u>
		<u>\$1,671,564 17</u>

LOANS, SINKING FUNDS AND ANNUAL INTEREST.

Direct Debt.

	Latest Maturity.	Amount.	Sinking Fund.	Annual Interest.
Abolition of grade crossings,	1939	\$10,300,000 00	\$6,802,492 91	\$381,275 00
Abolition of grade crossings, serial bonds,	1941	915,000 00	—	
Armory,	1939	3,197,500 00	1,678,323 90	129,822 50
Armory, serial bonds,	1942	732,000 00	—	
Development of the port of Boston, serial bonds,	1952	2,925,000 00	—	117,000 00
Harbor improvement,	1937	500,000 00	251,447 71	17,500 00
Massachusetts war,	1928	1,240,000 00	809,191 26	37,200 00
Massachusetts Hospital for Consumptives,	1939	765,500 00	—	25,930 00
Massachusetts Hospital for Epileptics,	1939	666,450 00	2,573,550 78	21,973 50
Prisons and hospitals,	1939	5,906,500 00	—	226,057 50
Prisons and hospitals, serial bonds,	1940	482,000 00	—	
Medfield Insane Asylum,	1936	1,469,800 00	943,668 20	51,443 00
Metropolitan parks, series two,	1949	2,567,500 00	681,721 37	91,687 50
Metropolitan parks, series two, serial bonds,	1953	100,000 00	—	
Soldiers' gratuity, serial bonds,	1922	135,000 00	—	5,400 00
Soldiers' gratuity notes,	—	285,000 00	—	—
State highway,	1932	4,525,000 00	2,046,545 61	273,823 75
State highway, serial bonds,	1940	3,365,500 00	—	
State House construction, note,	—	5,000 00	—	—
State House construction,	1918	1,350,000 00	1,952,354 08	43,625 00
State House,	1918	935,000 00	—	31,050 00
Suffolk County Court House, serial bonds,	1939	251,999 99	—	8,750 00
Totals,		\$42,619,749 99	\$18,339,295 82	\$1,462,537 75
Less sinking funds,		18,339,295 82	—	—
Net direct debt,		<u>\$24,280,454 17</u>		

Contingent Debt.

Charles River Basin,	1950	\$4,125,000 00	\$680,605 31	\$152,050 00
Charles River Basin, serial bonds,	1950	284,000 00	—	
Metropolitan parks, serial bonds,	1951	135,250 00	—	306,185 63
Metropolitan parks,	1949	8,785,000 00	—	
Metropolitan parks, Nantasket,	1941	700,000 00	2,723,443 50	21,000 00
Metropolitan parks, series two,	1949	2,567,500 00	681,656 89	91,087 50
Metropolitan parks, series two, serial bonds,	1953	100,000 00	—	
Metropolitan sewerage, north system,	1949	6,563,000 00	1,755,553 90	219,387 50
Metropolitan sewerage, north system, serial bonds,	1952	437,000 00	—	
Metropolitan sewerage, south system,	1946	8,877,912 00	992,628 43	298,777 36
Metropolitan water,	1950	41,398,000 00	10,765,512 65	1,406,385 00
Metropolitan water, serial bonds,	1951	375,000 00	—	
Metropolitan water, note,	—	150,000 00	—	—
Suffolk County Court House, serial bonds,	1939	504,000 01	—	17,500 00
Totals,		\$75,001,662 01	\$17,599,400 68	\$2,512,972 99
Less sinking funds,		17,599,400 68	—	—
Net contingent debt,		<u>\$57,402,261 33</u>		

Net Direct Debt for Five Years.

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
Nov. 30, 1913,	24,280,454 17

ESTIMATED AND ACTUAL REVENUE.

SOURCES OF REVENUE.	Estimated Revenue, 1913.	Actual Revenue, 1913.
Corporation taxes, net,	\$2,250,000 00	\$2,039,014 31
National bank stock taxes, net,	380,000 00	451,648 91
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,860,000 00	1,879,667 70
Collateral legacy tax (old law),	40,000 00	71,128 26
Inheritance tax (new law),	2,050,000 00	2,283,674 12
Insurance taxes and licenses,	690,000 00	746,781 49
Excise tax on foreign corporations,	250,000 00	260,900 82
Excise tax on life insurance companies,	470,000 00	503,728 45
Liquor licenses,	800,000 00	829,243 66
Secretary's fees,	180,000 00	228,570 36
Fees from courts of probate, etc.,	20,000 00	22,497 69
Interest on bank balances,	40,000 00	20,530 17
Income from sundry institutions,	40,000 00	51,725 67
Miscellaneous,	300,000 00	291,391 09
	\$9,370,000 00	\$9,680,502 70
Estimated revenue,		9,370,000 00
Excess of revenue over estimate,		\$310,502 70

REVENUE AND EXPENSES FOR 1913.

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 1913, were	\$17,052,164 33
The income of revenue applicable thereto was	\$9,680,502 70
To which is to be added the cash on hand Dec. 1, 1912,	2,564,408 49
	12,244,911 19

Showing a deficiency in income or revenue of \$4,807,253 14

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 see Part I, Statements I and II.]

	1909.	1910.	1911.	1912.	1913.
Corporation taxes, net,	\$1,600,856 12	\$1,861,750 35	\$1,881,680 08	\$2,244,014 30	\$2,039,014 31
National bank stock taxes, net,	351,784 26	351,729 82	352,730 55	385,619 71	451,648 91
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,862,754 26	1,873,416 67	1,870,516 10	1,869,055 50	1,886,496 58
Collateral legacy tax,	539,791 55	204,018 96	184,610 08	113,307 09	71,128 26
Inheritance tax,	908,134 42	1,467,697 10	2,029,225 13	2,041,089 76	2,283,674 12
Insurance taxes and licenses,	611,039 42	651,368 87	664,909 96	708,229 69	746,781 49
Excise tax on life insurance companies,	399,008 08	424,245 11	449,030 19	472,440 78	503,728 45
Excise tax on foreign corporations,	252,824 52	223,277 85	269,250 57	257,581 32	260,900 82
Excise companies excise tax,		13,847 76	190 09		
Liquor licenses,	674,960 58	810,380 48	771,303 48	827,535 22	829,243 66
Secretary's fees,	132,016 00	147,029 28	189,227 41	229,225 42	228,570 36
Fees from courts of probate, etc.,	21,243 32	22,788 07	23,481 65	24,492 73	22,497 69
Fees from inspection of boilers,	24,107 00	23,160 00	25,315 00	22,469 00	26,000 01
Sales of books,	1,962 75	4,117 54	3,955 20	4,269 15	5,165 65
Income from sundry institutions, etc.,	47,195 32	57,071 53	45,002 41	53,317 89	51,725 67
Support of paupers from cities and towns,	8,203 24	8,480 06	9,389 01	13,236 13	17,850 01
Interest on bank balances,	82,380 67	41,834 81	45,995 68	38,445 66	20,530 17
Miscellaneous,	156,514 59	234,035 70	238,463 73	292,624 31	235,546 54
Total revenue,	\$7,694,776 10	\$8,420,229 96	\$9,084,276 32	\$9,592,163 66	\$9,680,502 70
State tax,	4,500,000 00	5,500,000 00	5,500,000 00	6,250,000 00	7,988,720 00
Cash balance,	2,379,244 73	1,675,173 89	2,186,431 89	2,462,595 90	2,564,408 49
Totals,	\$14,574,020 83	\$15,595,403 85	\$16,770,708 21	\$18,324,759 56	\$20,233,631 19

TABLE 2. — *Expenditures for General Purposes.*

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

	1899.	1900.	1901.	1902.	1903.
Legislative department,	\$329,245 59	\$349,536 92	\$417,635 71	\$349,277 59	\$373,173 78
Legislative investigations,	—	674 46	—	23,716 32	21,047 35
Executive and general administration:—					
Executive,	42,113 39	38,321 28	30,756 47	42,385 57	41,086 55
Legal,	30,280 74	32,480 94	34,901 01	37,718 56	36,672 66
Financial,	97,086 76	93,094 60	85,209 34	96,154 87	98,169 08
Public records, certain printing and statistics,	214,064 35	241,621 26	213,632 67	267,461 18	179,288 05
Elections,	13,177 20	16,615 48	13,760 32	14,434 50	14,657 12
Civil service and pensions,	22,922 56	23,490 00	24,439 28	25,596 61	25,611 19
Sergeant-at-arms' department:—					
Maintenance of State House,	99,847 88	107,901 82	103,607 56	117,640 52	126,252 12
Judiciary,	355,931 30	366,466 61	388,388 91	399,907 60	417,654 46
Health,	111,088 35	139,308 68	133,355 33	140,160 75	237,216 51
Promotion of industrial and financial welfare,	71,863 16	67,904 69	81,926 31	77,815 31	90,343 02
District police,	143,406 43	141,992 47	141,167 15	134,030 35	128,955 62
Military,	304,054 20	327,916 84	334,115 13	328,456 28	351,658 72
Harbors and highways,	167,689 77	200,476 46	155,316 06	185,408 60	218,766 68
Agriculture, forestry, fisheries and game,	270,657 21	90,038 53	70,590 49	77,926 54	85,222 21
Public buildings,	424,731 74	363,001 95	269,274 53	361,188 06	307,335 51
Charitable,	1,012,066 30	1,111,203 91	1,166,228 69	1,300,717 46	1,354,905 34
State and military aid, etc., and expenses resulting from wars,	870,248 59	865,041 14	824,077 70	887,057 74	915,568 40
Reformatory and correctional,	720,361 79	734,421 42	769,970 22	764,247 26	795,634 61
Educational,	650,533 25	692,301 51	720,929 50	721,536 60	967,247 44
Debt,	222,289 68	179,792 56	—	201,779 48	242,468 07
Interest,	896,679 57	858,480 16	795,429 01	793,264 13	753,827 67
Miscellaneous,	64,325 85	134,076 95	105,806 23	102,451 37	48,086 02
Totals,	\$7,134,665 66	\$7,176,160 64	\$6,880,517 62	\$7,450,333 25	\$7,830,848 18

AUDITOR'S REPORT.

[Jan.

1914.]

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

	1904.	1905.	1906. ¹	1907.	1908.
Legislative department,	\$358,725 21	\$356,565 56	\$379,265 24	\$394,571 73	\$356,612 33
Legislative investigations,	11,788 33	7,439 82	21,669 55	11,539 74	26,832 37
Executive and general administration:—					
Executive,	42,165 13	35,553 81	37,620 26	44,181 28	38,681 26
Legal,	37,005 15	41,633 86	32,217 74	41,058 02	46,074 17
Financial,	97,323 94	100,307 44	93,368 88	107,619 16	128,644 42
Public records, certain printing and statistics,	185,457 04	471,213 69	295,334 87	275,262 91	276,553 61
Elections,	17,917 94	14,978 14	15,872 75	15,916 40	15,704 44
Civil service and pensions,	25,685 01	25,792 50	29,128 51	41,649 70	61,952 23
Sergeant-at-arms' department:—					
Maintenance of State House,	117,673 80	115,976 91	116,526 13	129,492 57	131,310 20
Judiciary,	435,007 80	448,898 21	421,316 10	479,012 40	500,467 88
Health,	181,575 66	195,612 01	174,385 12	226,516 76	250,380 21
Promotion of industrial and financial welfare,	89,669 99	95,339 34	100,840 32	129,731 64	152,836 05
District police,	132,601 59	140,449 20	132,312 22	157,568 16	181,416 86
Military,	365,954 30	307,027 32	367,043 40	469,165 03	976,542 70 ²
Harbors and highways,	313,461 65	272,628 56	305,233 52	404,670 99	451,903 92
Agriculture, forestry, fisheries and game,	96,576 06	155,596 57	242,538 23	421,167 55	532,265 99
Public buildings,	90,022 05	194,827 76	198,838 31	198,482 54	267,891 83
Charitable,	2,406,934 92	2,608,604 90	2,844,319 22	2,944,000 31	3,210,196 06
State and military aid, and expenses resulting from wars,	933,090 55	933,250 02	930,585 40	959,373 10	1,109,926 62
Reformatory and correctional,	836,385 30	858,929 67	808,808 49	906,921 54	972,353 34
Educational,	843,448 17	888,719 43	848,641 20	959,951 80	1,026,024 55
Debt,	100,000 00	395,932 00	430,476 78	370,039 34	358,756 00
Interest,	772,918 32	891,421 28	914,379 67	949,503 91	1,089,094 86
Miscellaneous,	128,215 42	63,017 88	50,718 63	121,136 28	82,251 51
Totals,	\$8,619,603 33	\$9,619,715 88	\$9,791,490 54	\$10,758,532 86	\$12,244,676 41

¹ Eleven months.² Increase from purchase of armories.

PUBLIC DOCUMENT — No. 6.

AUDITOR'S REPORT.

[Jan.

1914.]

PUBLIC DOCUMENT — No. 6.

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

	1909.	1910.	1911.	1912.	1913.
Legislative department,					\$461,088 04
Legislative investigations,					60,371 48
Executive and general administration: —					
Executive,	\$343,876 33	\$367,954 24	\$388,065 89	\$474,753 33	
Legal,	11,476 18	33,559 10	39,226 58	40,599 77	
Financial,	32,850 73	35,690 08	58,235 73	56,594 76	44,122 69
Public records, certain printing and statistics,	31,403 86	41,295 33	34,956 90	44,738 19	67,627 20
Elections,	148,231 59	154,896 45	158,743 94	170,044 76	205,961 26
Civil service and pensions,	268,106 02	284,467 52	276,071 60	289,251 95	274,145 29
Sergeant-at-arms' department: —	14,037 73	16,864 60	47,095 24	57,730 10	58,316 03
Maintenance of State House,	74,384 71	86,060 15	101,119 53	121,766 54	156,545 79
Judiciary,	145,703 89	143,371 74	147,860 21	162,920 83	190,811 58
Health,	518,020 91	522,668 99	558,884 51	634,565 85	641,423 22
Promotion of industrial and financial welfare,	245,931 10	282,676 78	276,524 18	319,342 44	342,863 41
District police,	163,702 47	174,409 52	199,991 00	259,416 91	426,503 44
Military,	177,242 73	181,624 11	184,425 85	200,296 11	218,246 48
Harbors and highways,	472,272 44	485,581 91	500,973 41	707,796 45	572,611 75
Agriculture, forestry, fisheries and game,	629,285 88	607,964 33	580,277 27	601,586 41	752,406 76
Public buildings,	525,807 74	451,374 73	507,307 04	556,980 45	619,222 14
Charitable,	417,390 16	462,167 08	658,981 14	1,038,900 15	1,170,260 46
State and military aid, and expenses resulting from wars,	3,678,454 35	4,079,222 16	4,289,774 62	4,587,799 88	5,046,863 37
Reformatory and correctional,	1,023,324 62	1,046,341 03	966,231 30	916,795 68	895,710 76
Educational,	1,068,038 41	1,116,017 01	1,146,065 12	1,211,425 64	1,235,166 76
Debt,	1,113,253 96	1,257,310 14	1,300,838 63	1,493,355 00	1,634,131 55
Interest,	430,945 00	404,314 24	511,490 54	441,088 82	638,275 45
Miscellaneous,	1,119,431 99	1,200,186 34	1,250,064 39	1,245,916 33	1,305,860 70
Totals,	\$12,739,650 35	\$13,521,162 29	\$14,269,849 61	\$15,762,773 84	\$17,052,164 33

ESTIMATES FOR 1914.

Estimated Expenses, etc.

The estimates of the expenses for the fiscal year ending Nov. 30, 1914, are based upon the reports submitted to the Auditor, under the provisions of sections 3 and 4 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, 1913, to Nov. 30, 1914.	Appropriations, 1913.
Legislative,	\$467,070 00	\$468,610 32
EXECUTIVE AND GENERAL ADMINISTRATION.		
Executive department,	\$138,000 00	\$138,000 00
Legal (Attorney-General),	67,000 00	82,000 00
Financial: —		
Auditor's department,	41,200 00	40,908 34
Commission on Economy and Efficiency,	28,500 00	28,500 00
Treasurer,	41,400 00	40,157 35
Reimbursement for official bonds,	2,000 00	2,000 00
Tax Commissioner,	99,700 00	99,574 33
Controller of County Accounts,	9,700 00	9,400 00
Public records, etc.: —		
Secretary,	87,770 00	81,433 16
Printing,	108,000 00	108,500 00
Commissioner of Public Records,	6,375 00	6,020 00
Publication of Province Laws,	7,500 00	8,100 00
Bureau of Statistics,	124,650 00	111,015 00
Elections: —		
Secretary,	56,750 00	46,250 00
Ballot Law Commission,	2,500 00	2,000 00
Civil service, etc.: —		
Civil Service Commission,	62,000 00	55,000 00
Board of Retirement,	38,500 00	40,500 00
Pensions for preferred classes,	70,500 00	69,925 00
Sergeant-at-arms,	\$992,045 00	\$969,283 18
Judiciary,	\$177,850 00	\$164,150 00
	\$664,032 34	\$656,498 31
HEALTH.		
State Board of Health,	\$203,100 00	\$183,100 00
Supervision of plumbing,	5,200 00	5,200 00
Board of Registration in Dentistry,	4,200 00	3,900 00
Board of Registration in Medicine,	6,800 00	6,350 00
Board of Registration in Pharmacy,	9,925 00	10,225 00
Board of Registration in Veterinary Medicine,	1,250 00	1,100 00
Department of Animal Industry,	178,200 00	167,900 00
PROMOTION OF INDUSTRIAL AND FINANCIAL WELFARE.		
Board of Conciliation and Arbitration,	\$408,675 00	\$377,775 00
Minimum Wage Board,	\$24,000 00	\$24,000 00
Industrial Accident Board,	32,500 00	7,000 00*
Board of Labor and Industries,	97,400 00	75,350 00
Joint Board of Industrial Accident and Labor and Industries,	145,914 00	25,408 18*
Homestead Commission,	25,000 00	5,000 00*
Supervision of Loan Agencies,	5,000 00	1,500 00*
Commissioner of Weights and Measures,	21,080 00	10,560 00
Bank Commissioner,	19,916 66	19,731 00
	139,250 00	120,245 03
Amounts carried forward,	\$510,060 66	\$288,794 21

AUDITOR'S REPORT.

[Jan.

1914.]

PUBLIC DOCUMENT — No. 6.

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	Estimates Dec. 1, 1913, to Nov. 30, 1914.	Appropriations, 1913.
<i>Amounts brought forward,</i>	\$510,060 66	\$288,794 21
PROMOTION OF INDUSTRIAL AND FINANCIAL WELFARE — <i>Concluded.</i>		
Insurance Commissioner,	92,600 00	92,100 00
Life Insurance Department, Savings Banks,	19,000 00	15,000 00
Public Service Commission,	200,000 00	75,000 00*
DISTRICT POLICE.	\$821,660 66	\$470,894 21
Administration,		
Detective department,	\$18,800 00	\$14,975 00
Building inspection department,	79,500 00	77,450 00
Boiler inspection department,	44,000 00	
	58,400 00	125,946 66
Board of Boiler Rules,	\$200,700 00	\$218,371 66
MILITARY.	\$2,000 00	\$2,000 00
Adjutant-General's department,		
Quartermaster-General's department,	\$408,692 00	\$383,940 92
Surgeon-General's department,	230,740 00	209,935 00
	8,500 00	7,200 00
HARBORS AND HIGHWAYS.	\$647,932 00	\$601,075 92
Harbor and Land Commission,		
Directors of the Port of Boston,	\$204,950 00	\$204,950 00
Highway Commission,	25,000 00	25,000 00
Metropolitan boulevards, maintenance,	555,500 00	301,100 00
Construction of road in Mashpee,	111,464 53	104,455 81
	300 00	300 00
AGRICULTURE, FORESTRY, FISHERIES AND GAME.	\$897,214 53	\$635,805 81
State Board of Agriculture: —		
Administration,	\$17,200 00	\$16,700 00
Encouragement,	73,800 00	75,800 00
Massachusetts Agricultural College (in part),	76,500 00	71,500 00
Special exhibitions,	2,000 00	2,000 00
State Forester,	70,000 00	60,000 00
Gypsy and brown-tail moth suppression,	125,000 00	200,000 00
Commission on Fisheries and Game,	207,055 00	121,510 00
Damages by wild deer,	20,000 00	16,000 00
PUBLIC BUILDINGS.	\$591,555 00	\$563,510 00
Construction and improvement of buildings,		
Reimbursement of cities and towns for loss of taxes on land used for public buildings,	\$2,000 00	\$13,600 58
	38,000 00	38,000 00
CHARITABLE.	\$40,000 00	\$51,600 58
State Board of Charity,		
State Board of Insanity,	\$1,193,090 00	\$956,806 00
Trustees, Hospitals for Consumptives,	128,850 00	122,500 00
Annuities,	12,320 00	11,107 00
Pensions,	8,612 00	8,201 59
Institutions: —	280 00	280 00
Insane and feeble-minded: —		
Boston,	405,744 83	375,200 32
Danvers,	305,930 32	290,588 85
Foxborough,	106,438 03	96,534 01
Gardner,	149,387 45	137,049 75
Massachusetts School for Feeble-minded,	289,377 48	285,893 35
Medfield,	373,512 59	343,654 96
<i>Amounts carried forward,</i>	\$2,973,542 70	\$2,627,815 83

	Estimates Dec. 1, 1913, to Nov. 30, 1914.	Appropriations, 1913.
<i>Amounts brought forward,</i>	\$2,973,542 70	\$2,627,815 83
CHARITABLE — <i>Concluded.</i>		
Institutions — <i>Concluded.</i>		
Insane and feeble-minded — <i>Concluded.</i>		
Monson,	218,592 22	220,036 54
Northampton,	145,134 25	134,246 81
Taunton,	259,623 99	232,977 09
Westborough,	258,556 60	239,575 81
Worcester Asylum,	312,387 64	281,755 12
Worcester Hospital,	311,869 48	266,741 46
Wrentham School,	123,815 77	94,594 43
Tuberculosis sanatoriums: —		
Lakeville,	95,561 20	70,013 92
Massachusetts Hospital School,	43,818 58	34,934 26
North Reading,	66,673 14	60,643 54
Rutland,	163,332 97	132,731 06
Westfield,	100,761 07	62,051 49
Other charitable: —		
Norfolk,	89,640 67	29,177 68
State Infirmary,	471,000 00	444,200 00
Penikese,	30,000 00	23,907 95
STATE AND MILITARY AID AND OTHER WAR EXPENSES.	\$5,664,310 28	\$4,952,902 99
Commissioner of State Aid and Pensions,	\$16,957 50	\$16,957 50
State and military aid,	715,000 00	760,000 00
Commissioner on War Records,	12,000 00	12,000 00
Commission on Gratuities,	5,000 00	5,000 00
Massachusetts Department of G. A. R.,	1,000 00	1,000 00
REFORMATORY AND CORRECTIONAL.	\$749,957 50	\$794,957 50
Prison Commission,	\$54,900 00	\$40,433 27
Board of Parole,	18,000 00	9,092 73*
Trustees, Massachusetts Training Schools,	61,520 00	52,964 60
Institutions: —		
Training schools: —		
Industrial School for Boys,	77,708 00	68,230 00
Industrial School for Girls,	83,488 00	78,500 00
Lyman School for Boys,	123,200 00	114,000 00
Prisons and reformatories: —		
State Farm,	357,000 00	348,000 00
State Prison,	179,000 00	179,000 00
Prison Camp and Hospital,	57,540 00	51,500 00
Massachusetts Reformatory,	242,125 00	237,900 00
Reformatory for Women,	72,009 50	65,500 00
EDUCATIONAL.	\$1,326,490 50	\$1,245,120 60
Administration,	\$77,535 00	\$70,989 00
General education (aid),	210,700 00	166,200 00
Normal education,	496,888 00	469,088 55
Agricultural College (in part),	221,800 00	188,800 00
Nautical,	68,000 00	68,000 00
Technical and industrial,	353,722 00	281,386 81
Deaf, dumb and blind,	238,250 00	212,000 00
Teachers' Retirement Board,	41,500 00	2,500 00*
State Library,	27,510 00	27,510 00
Free Public Library Commission,	10,950 00	9,372 81
Debt,	\$1,746,855 00	\$1,495,847 17
Interest,	\$637,826 33	\$639,954 94
	\$1,550,000 00	\$1,450,000 00

	Estimates Dec. 1, 1913, to Nov. 30, 1914.	Appropriations, 1913.
MISCELLANEOUS.		
Massachusetts State Firemen's Association,	\$15,000 00	\$15,000 00
Payments to families of deceased firemen,	10,000 00	10,000 00
Medical examiner's fees,	800 00	800 00
Maintenance of old State House,	1,500 00	1,500 00
Salisbury Beach reservation,	9,104 11	—
Board of Panama-Pacific Managers for Massachusetts,	150,000 00	50,000 00
Small items,	1,000 00	1,000 00
	\$187,404 11	\$78,300 00

RECAPITULATION.

	Estimates Dec. 1, 1913, to Nov. 30, 1914.	Appropriations, 1913.	Increase.
Legislative,	\$467,070 00*	\$468,610 32	—
Executive and general administration,	992,045 00	969,283 18	\$22,761 82
Sergeant-at-arms,	177,850 00	164,150 00	13,700 00
Judiciary,	664,032 34	656,498 31	7,534 03
Health,	408,675 00	377,775 00	30,900 00
Promotion of industrial and financial welfare,	821,660 66	470,894 21	350,766 45
District police,	200,700 00*	218,371 66	—
Board of Boiler Rules,	2,000 00	2,000 00	—
Military,	647,932 00	601,075 92	46,856 08
Harbor and highways,	897,214 53	635,805 81	261,408 72
Agriculture, forestry, fisheries and game,	591,555 00	563,510 00	28,045 00
Public buildings,	40,000 00*	51,600 58	—
Charitable,	5,664,310 28	4,952,902 99	711,407 29
State and military aid,	749,957 50*	794,957 50	—
Reformatory and correctional,	1,326,490 50	1,245,120 60	81,369 90
Educational,	1,746,855 00	1,495,847 17	251,007 83
Debt,	637,826 33*	639,954 94	—
Interest,	1,550,000 00	1,450,000 00	100,000 00
Miscellaneous,	187,404 11	78,300 00	109,104 11
	\$17,773,578 25	\$15,836,658 19	\$2,014,861 23 77,941 17*
Regular appropriations,	\$17,773,578 25	\$15,836,658 19	\$1,936,920 06
Decrease,* {	\$1,540 32		
	17,671 66		
	11,600 58		
	2,128 61		
	45,000 00		
	\$77,941 17		

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,	\$1,800,000 00
National bank stock taxes, net,	400,000 00
Savings bank taxes, including Massachusetts Hospital Life Insurance Company,	1,870,000 00
Collateral legacy tax (old law),	60,000 00
Inheritance tax (new law),	2,250,000 00
Insurance taxes and licenses,	700,000 00
Excise tax on life insurance companies,	475,000 00
Excise tax on foreign corporations,	225,000 00
Liquor licenses,	825,000 00
Secretary's fees,	225,000 00
Fees from courts of probate, etc.,	20,000 00
Hunters' licenses,	40,000 00
District police,	50,000 00
Interest on bank balances,	20,000 00
Income from sundry institutions,	40,000 00
Miscellaneous,	250,000 00
	\$9,250,000 00
Cash on hand Dec. 1, 1913,	\$3,214,091 67
Less warrants for 1913 expenses drawn in December,	\$471,123 27
Less warrants drawn in 1913 remaining unpaid Nov. 30, 1913,	4,887 70
Less so much of available balances of 1913 appropriations as may be needed (estimated),	2,000,000 00
	2,476,010 97
	738,080 70
	\$9,988,080 70

WAYS AND MEANS.

Estimated expenses for the fiscal year ending Nov. 30, 1914, under existing laws are,	\$17,773,578 25
Estimated revenue as above,	9,988,080 70
Balance unprovided for,	\$7,785,497 55

The balance unprovided for is over \$2,225,000 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 1913 passed legislation requiring new annual and special appropriations exceeding \$2,400,000. This year, with an increase of about \$625,000 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 over \$10,000,000.

AUDITOR'S REPORT.

[Jan.

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

State and military aid and burial of soldiers and sailors on account of 1912, paid in 1913,	\$37,590,897 55
Special laws, 1913,	743,235 15
Soldiers' Home, 1913,	1,078 00
	92,000 00
Total to Dec. 1, 1913, .	\$38,427,210 70

Bounties and Gratuities.

Total payments of bounties on account of soldiers in the civil war to Dec. 1, 1912,

Gratuities (Acts of 1912, chapter 702),	\$17,872,859 82
	547,500 00
	18,420,359 82
Total to Dec. 1, 1913, .	\$56,847,570 52

ABOLITION OF GRADE CROSSINGS LOAN FUND.

There were no bonds issued during the year 1913 for the further abolition of grade crossings, the total issue to date being \$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 dollars, the unexpended remainder thereof shall be added to the five hundred thousand dollars allowed to be paid it in any subsequent year.

On Dec. 1, 1912, there was a balance in the fund of	\$768,056 12	
Received from cities and towns during the year,	207,541 33	
Transferred from Boston, Hyde Park and Dedham loan fund,	41,523 28	
		\$1,017,120 73
Commonwealth's proportion of expenditures,	\$227,311 47	
Advances for cities and towns,	98,377 23	
Paid revenue, interest adjustment,	14 08	
Total payments during year,		325,702 78
Balance Nov. 30, 1913,		\$691,417 95

1914.]

ARMORY LOAN.

Under authority of section 133 of chapter 604 of the Acts of 1908, as amended by chapter 323 of the Acts of 1909, chapter 665 of the Acts of 1912 and chapter 812 of the Acts of 1913, bonds to the amount of \$384,500 bearing interest at the rate of 4 per cent., have been issued as follows: \$1,000 for the armory at Lowell, \$1,000 for the armory at Milford, \$2,500 for the armory at Brockton, \$5,000 for the armory at Everett, \$57,000 for the armory at Adams, \$57,000 for the armory at Stoneham, \$60,000 for the armory at Orange, \$27,500 for the armory at Northampton and \$173,500 for the Commonwealth armory for the mounted arms. Of the \$173,500 issued for the last-named armory, \$170,000 was to provide for the payment of the temporary note issued in 1912 and due March 1, 1913.

Chapter 56 of the Resolves of 1913 authorizes the expenditure of a sum not exceeding \$55,000 for the purpose of building and equipping an armory in the town of Concord to replace the armory recently destroyed in part by fire. No bonds have been issued for this purpose.

CHARLES RIVER BASIN LOAN.

The Metropolitan Park Commission is authorized by chapter 539 of the Acts of 1913 to expend the sum of \$40,000 in dredging the Charles River Basin between North Beacon Street in Boston and Galen Street in the town of Watertown, and in improving the southerly bank of said basin between said streets. To meet the expenses an issue of bonds to an amount not exceeding \$40,000 is authorized. No bonds have been issued.

DEVELOPMENT OF THE PORT OF BOSTON LOAN.

Chapter 748 of the Acts of 1911 provides for an issue of bonds to the amount of \$9,000,000 for the development of the port of Boston. During the year there were issued bonds to the amount of \$3,000,000 bearing interest at 4 per cent.

GRANITE AVENUE BRIDGE.

Chapter 771 of the Acts of 1913 provides for the construction of a new bridge over the Neponset River at Granite Avenue, between the town of Milton and the city of Boston. The cost of construction of the bridge shall in the first instance be paid by the Commonwealth; provided, however, that said cost shall not exceed \$70,000, and the Treasurer and Receiver-General is authorized to borrow upon the credit of the Commonwealth such sums as may be required for the said cost. When the bridge and its approaches are completed and the full cost thereof ascertained, the amount paid therefor, including any interest paid on money borrowed, shall be assessed as follows: county of Suffolk, 40 per cent.; county of Norfolk, 40 per cent.; town of Milton, 10 per cent.; and city of Quincy, 10 per cent. No money has been borrowed for this purpose.

METROPOLITAN PARKS.

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 is authorized to provide for the other half. Chapter 91 of the Resolves of 1913 authorizes an expenditure of \$35,000 in addition to the above, making a total amount authorized for this purpose of \$185,000. There were issued during the year bonds to the amount of \$75,000, bearing interest at 4 per cent., \$25,000 of which were to provide for the payment of the temporary note issued in 1912 and due March 1, 1913. The total issue for parks to date is \$9,625,000.

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. Bonds to the amount of \$200,000, bearing interest at 4 per cent., have been issued during the year, making a total issue of bonds to date for boulevards of \$5,335,000.

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. These bonds were issued during the year, making a total issue for sewerage purposes of \$15,880,912. Of this amount, \$7,003,000 were issued for the north metropolitan system and \$8,877,912 for the south metropolitan system.

METROPOLITAN WATER LOAN.

Chapter 755 of the Acts of 1913 authorizes an issue of bonds to an amount not exceeding \$75,000 for the purpose of lowering the metropolitan water mains in Chelsea Creek. No bonds have been issued.

An issue of bonds to an amount not exceeding \$33,000 is authorized by chapter 814 of the Acts of 1913 for the improvement of Beaver Dam Brook in the towns of Ashland, Framingham, Sherborn and Natick. No bonds have been issued.

Chapter 694 of the Acts of 1912 provides for taking the property of the city of Boston by the Metropolitan Water and Sewerage Board known as the Fisher Hill Reservoir, and authorizes the issue of bonds to the amount of \$600,000 in addition to any amount heretofore authorized. A note for \$150,000, payable on demand, has been issued for this purpose, under authority of chapter 123 of the Acts of 1910. The total issue to date is \$41,938,000.

PRISONS AND HOSPITALS LOAN.

There has been issued during the year 1913, under the authority of chapter 679 of the Acts of 1912, as amended by chapter 3 of the Acts of 1913, bonds to the amount of \$200,000, bearing interest at 4 per cent., for the construction of an asylum at the Grafton Colony to supersede the Worcester State Asylum at Worcester. The total issue of bonds for prisons and hospitals to Nov. 29, 1913, is \$9,366,250, as follows: —

Prisons and hospitals loan: —	\$1,958,000 00
Boston State Hospital,	232,400 00
Danvers State Hospital,	130,000 00
Foxborough State Hospital,	462,550 00
Gardner State Colony,	200,000 00
Grafton Hospital,	126,000 00
Industrial School for Boys,	47,000 00
Lyman School for Boys,	300,000 00
Massachusetts Hospital School,	405,000 00
Massachusetts School for the Feeble-minded,	22,700 00
Massachusetts Reformatory,	179,000 00
Northampton State Hospital,	9,000 00
Reformatory for Women,	478,500 00
State Farm,	31,350 00
State Industrial School for Girls,	341,300 00
State Infirmary,	245,600 00
Taunton State Hospital,	449,300 00
Westborough State Hospital,	443,000 00
Worcester State Asylum,	158,000 00
Worcester State Hospital,	245,800 00
Wrentham State School,	\$6,464,500 00
Massachusetts Hospital for Consumptives loan,	765,500 00
Massachusetts Hospital for Epileptics loan,	666,450 00
Medfield Insane Asylum loan,	1,469,800 00
	\$9,366,250 00

SALISBURY HIGHWAY LOAN.

During the year there was borrowed \$15,000 on a note due Nov. 15, 1913, discounted at 4 per cent., for the purpose of laying out and constructing a highway between the marshes and the beach at Salisbury Beach from the New Hampshire line to Broadway, as authorized by chapter 746 of the Acts of 1911, as amended by chapter 454 of the Acts of 1912.

SOLDIERS' GRATUITY LOAN.

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

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 during the year 1913 the Treasurer and Receiver-General issued bonds bearing interest at the rate of 4 per cent., amounting to \$150,000, payable \$15,000 on August 1 of each year from 1913 to 1922, inclusive. These bonds were issued to take up notes of an equal amount due March 1, 1913.

Chapter 443 of the Acts of 1913 increased the scope of chapter 702 of the Acts of 1912, so that many more veterans became eligible for the gratuity. To provide for the payment of claims received under the original act and the amendment, the Legislature of 1913 passed an act (chapter 105) authorizing a further issue of bonds to the amount of \$550,000 making the total amount of bonds that may be issued, \$700,000. Under authority of this last-mentioned act, bonds were issued during the year to the amount of \$55,000, bearing interest at 4 per cent., payable Aug. 1, 1913. There were also issued under authority of this act and of chapter 123 of the Acts of 1910, demand notes for \$285,000, bearing interest at the rate of 4 per cent., which are held in the funds of the Commonwealth.

The commissioners have allowed, and there have been paid, 4,380 claims, amounting to \$547,500.

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 several 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. Bonds to the amount of \$200,000, bearing interest at 4 per cent., were 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 in the towns of Dracut and Methuen, and authorizes the issue of bonds to the amount of \$75,000 for a period not exceeding fifteen years. Chapter 712 of the Acts of 1913 authorizes an additional issue of bonds to an amount not exceeding \$30,000, making a total of \$105,000 authorized for this purpose. Bonds to the amount of \$75,000, bearing interest at 4 per cent., were issued during the year.

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, and chapter 731 of the Acts of 1913 authorizes a further sum of \$10,000, making a total of \$25,000 authorized for this purpose. During the year there were issued bonds to the amount of \$10,000, bearing interest at 4 per cent.

There were issued during the year bonds to the amount of \$75,000, bearing interest at 4 per cent., being the balance of the amounts authorized by chapter

677 of the Acts of 1911 and 646 of the Acts of 1912, for the improvement of highways connecting the Hoosac and Deerfield valleys.

Chapter 730 of the Acts of 1913 authorizes an issue of bonds to an amount not exceeding \$10,000, for a term not exceeding fifteen years, for the improvement of a highway leading from Hinsdale to Chester through Middlefield. No bonds have been issued for this purpose.

Chapter 778 of the Acts of 1913 authorizes an issue of bonds to an amount not exceeding \$75,000, for a term not exceeding ten years, for the laying out and construction of Humphrey Street in the town of Swampscott. No bonds have been issued for this purpose.

During the present year there were issued under the authority of chapter 704 of the Acts of 1912 bonds to the amount of \$750,000, bearing interest at 4 per cent. The total issue of bonds for highway purposes to Nov. 29, 1913, is \$8,450,000.

STATE HOUSE CONSTRUCTION LOAN.

Chapter 830 of the Acts of 1913 provides for the construction of additions to the State House, and authorizes an issue of bonds to an amount not exceeding \$900,000 in order to defray the expenses which may be incurred. A note for \$5,000, payable on demand, has been issued for this purpose, under authority of chapter 123 of the Acts of 1910.

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

Special legislative investigations: —

Commission on widows with dependent minor children,	\$67 93
Connecticut Valley Waterway Board,	1,000 00
Commission on water supply for certain cities and towns,	8,395 82

Executive department: —

Executive postage,	20 43
Council contingent,	166 20
Council postage,	31 26
Premiums on official bonds,	230 38

Printing: —

Term reports,	85 73
General laws,	2,059 05

Elections: —

Primaries,	9,378 50
Blank forms for town officers,	270 00
Ballot boxes,	402 75

Civil Service Commission, expenses,	2,269 01
New furniture and fixtures, State House,	15,000 00
District attorneys, travel,	137 73
Purity of inland waters,	239 57
Savings banks, life insurance department,	805 33
Board of labor and industries, expenses,	354 05
Printing report of insurance commissioner,	440 47
Commissioner of weights and measures,	152 67
Enforcement of law on the waters of the Commonwealth,	152 63
Maintenance of armories of the first class,	588 13
Damages by wild deer,	3,977 29

Agricultural:—

Expenses of members of Board of Agriculture,	\$158 34
Nursery inspection,	74 64

Charitable:—

Expense of printing report of Board of Charity,	274 83
Transportation of insane persons,	3,432 21
Trustees, Hospitals for Consumptives,	342 67

Institutions:—

Lakeville State Sanatorium,	1,800 00
Rutland State Sanatorium,	5,076 55
Westfield State Sanatorium,	6,389 75
Penikese Hospital,	740 83

Correctional:—

Massachusetts Training Schools Trustees:—

Salaries and expenses of agents,	553 57
Boys boarded out,	1,545 69
Industrial School for Girls,	3,053 34
Lyman School for Boys,	2,999 60
Reformatory for Women,	635 56
Prison Camp and Hospital,	1,073 66

Educational:—

Massachusetts Agricultural College:—

Trustees' expenses,	29 66
Printing report,	509 51
Investigation of part-time schooling,	111 50
Board of Education, rent,	177 39
Education of deaf pupils,	993 15

\$76,197 38

RECOMMENDATIONS FOR LEGISLATION.

I recommend that the Auditor be authorized to expend for additional clerks and other assistants such sum as may annually be appropriated by the General Court.

I suggest that the laws relative to advancing money from the treasury to officials of the Commonwealth be revised and consolidated, and that somewhat greater discretion be given the Auditor in this matter.

I further suggest that legislation be passed authorizing the Auditor to apply certain fees received into the State treasury as the result of expenditures from appropriations necessarily incurred to produce the fees in a manner to reduce the total expenditures made for the purpose.

I further respectfully suggest that chapter 520 of the Acts of the year 1907 be amended by striking out the present section 5 and inserting in place thereof a new section.

I have the honor to call the attention of the Legislature to the process provided for reimbursing cities and towns for payments in excess of the actual interest costs to the Commonwealth in the matter of the abolition of grade crossings, and to suggest that the law be amended in such measure as seems expedient.

I also have the honor to call to your attention to the advisability of checking up or auditing the distribution of supplies in the stockrooms of the various institutions. To do this will require an additional appropriation for this department of from \$6,000 to \$9,000 and some additional clerks in the various institutions.

IN CONCLUSION.

My term of office expires on the 21st of January. It is a pleasure to make a matter of record my appreciation of the value of the service rendered to the Commonwealth by the employees in this department. They are loyal and efficient. The friendly and able co-operation which they gave to my predecessor has been given to me, and my successor will receive their undiminished loyal service.

Respectfully submitted,

JOHN E. WHITE,
Auditor of the Commonwealth.

STATEMENT II.

Revenue Receipts in Detail.

DETAILS 55-60.

DETAIL No. 55.

SALES OF MASSACHUSETTS ATLAS SHEETS.

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

Harbor and Land Commission,	\$246 00
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DETAIL No. 56.

SALES OF MASSACHUSETTS BIRD BOOK.

[Resolves 1907, chap. 77.]

Secretary of the State Board of Agriculture,	\$140 00
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DETAIL No. 57.

SALES OF MASSACHUSETTS GAME BIRD BOOK.

Secretary of the State Board of Agriculture,	\$1,392 00
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DETAIL No. 58.

SALES OF PUBLICATIONS OF STATE FORESTER.

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

F. W. Rane,	\$54 00
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DETAIL No. 59.

SALES OF BLUE BOOK.

[Acts 1908, chap. 443.]

Secretary of the Commonwealth,	\$1,284 00
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DETAIL No. 60.

SALES OF BRADFORD HISTORY.

[Resolves 1898, chap. 68.]

Secretary of the Commonwealth,	\$112 00
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STATEMENT II.

Revenue Receipts in Detail.

DETAILS 61-66.

DETAIL No. 61.

SALES OF OTHER BOOKS.

[Revised Laws, chap. 5, sect. 1.]

Secretary of the Commonwealth,	\$2,227 60
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DETAIL No. 62.

SALES OF HIDES, ETC.

Commissioner of Animal Industry,	\$5,630 67
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DETAIL No. 63.

SALES OF CONFISCATED WEAPONS.

[Acts 1906, chap. 172, sect. 2.]

J. H. Whitney, chief of district police,	\$50 00
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DETAIL No. 64.

SALES OF CONFISCATED LIQUORS.

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

Chief of District Police,	\$1,400 00
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DETAIL No. 65.

SALES OF FOREST LANDS.

[Acts 1908, chap. 478.]

F. W. Rane, State Forester,	\$144 37
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DETAIL No. 66.

LEGISLATIVE BULLETIN SUBSCRIPTIONS.

[Resolves 1902, chap. 3.]

Secretary of the Commonwealth,	\$806 00
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STATEMENT III.

Special Receipts, Payments, etc.

DETAIL

NATIONAL BANK TAX — *Concluded.*

Dartmouth,	\$654 92	Milton,	\$50 00
Dedham,	107 43	Needham,	196 00
Dover,	8 55	Newbury,	104 00
Fairhaven,	69 25	Newton,	527 00
Fall River,	4 07	Springfield,	80 00
Falmouth,	7 50	Stockbridge,	81 00
Grafton,	21 45	Swampscott,	526 00
Hamilton,	29 69	Swansea,	74 00
Haverhill,	54 83	Uxbridge,	43 00
Holyoke,	59 08	Waltham,	67 00
Ipswich,	383 72	Wenham,	40 00
Lenox,	8 66	Weston,	4 00
Leominster,	13 38	Westwood,	45 00
Longmeadow,	219 19	Whately,	60 00
Lynn,	28 43	Winchester,	144 00
Malden,	60 49	Worcester,	144 00
Manchester,	647 42	Yarmouth,	103 00
Mansfield,	1 94		
Mattapoisett,	42 99		
			\$5,544 00

Paid institutions on account of previous years: —

John Boylston's Charitable Donations,	\$93 64
Leicester Academy,	50 26
New Bedford Monthly Meeting of Friends,	267 67
Second Parish in the Town of Worcester,	10 21
Association for Relief of Aged Women of New Bedford,	246 76
	\$668 54

RECAPITULATION.

Distributed to: —

Cities and towns,	\$580,422 21
Institution for savings,	68,618 55
Charitable and educational institutions,	38,287 74
Insurance companies,	21,872 71
Cities and towns on account of previous years,	5,544 91
Other payments on account of previous years,	668 54
	\$715,414 00

DETAIL No. 87.

BOSTON ELEVATED RAILWAY COMPANY TAX.

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

RECEIPTS.

Boston Elevated Railway Company,

\$146,200 00

PAYMENTS.

Distributed as follows: —

Arlington,	\$3,136 19	Malden,	\$6,383 08
Belmont,	2,873 57	Medford,	6,570 24
Boston,	87,949 93	Newton,	559 48
Brookline,	5,648 07	Somerville,	10,661 18
Cambridge,	13,689 33	Watertown,	3,419 75
Chelsea,	1,176 15		
Everett,	4,138 15		
			\$146,200 00

STATEMENT IV. — APPROPRIATIONS AND EXPENSES FOR 1913, ETC.

STATEMENT IV.

STATEMENT OF APPROPRIATIONS AND EXPENSES INCURRED FOR 1913, ALSO EXPENSES FOR 1912.

LEGISLATIVE DEPARTMENT.

	Appropriations 1913.	Expenses 1913.	Expenses 1912.
<i>Salaries and Allowances.</i>			
Senate compensation,	\$41,000 00	\$40,421 05	\$41,000 00
Senate travel,	3,200 00	3,030 00	2,830 00
House compensation,	241,000 00	241,000 00	242,000 00
House travel,	19,000 00	17,550 00	17,618 00
Clerks, Senate and House,	7,000 00	7,000 00	7,000 00
Assistant clerks, Senate and House,	5,000 00	5,000 00	5,000 00
Clerical assistance, Senate,	1,500 00	1,211 00	1,203 50
Clerical assistance, House,	2,500 00	2,400 00	2,475 00
Doorkeepers and postmaster,	4,400 00	4,400 00	4,400 00
Assistant doorkeepers and messengers,	25,200 00	25,022 58	25,188 50
Pages, Senate and House,	6,120 00	6,120 00	6,120 01
Chaplains, Senate and House,	940 32	940 32	600 00
Legislative committees,	6,874 16	6,874 16	5,065 00
	\$363,734 48	\$360,969 11	\$361,100 01
<i>Legislative Committees.</i>			
Travel, etc.,	\$13,125 84	\$13,003 91	\$37,614 47
Advertising,	10,000 00	7,293 25	7,076 14
Witness fees,	200 00	—	58 04
	\$23,325 84	\$20,297 16	\$44,748 65
<i>Printing.</i>			
Senate printing,	\$58,000 00	\$17,181 88	\$14,967 19
House printing,	5,400 00	39,768 49	36,025 29
Manual for the General Court,	5,000 00	5,028 62	4,846 56
Legislative bulletin,	5,000 00	7,904 75	5,971 32
	\$71,400 00	\$69,883 74	\$61,810 36
<i>Other Expenses.</i>			
Senate stationery,	\$800 00	\$574 21	\$555 24
House stationery,	1,000 00	1,015 83	939 90
Contingent,	8,350 00	8,347 99	5,599 17
	\$10,150 00	\$9,938 03	\$7,094 31
<i>Recapitulation.</i>			
Salaries and allowances,	\$363,734 48	\$360,969 11	\$361,100 01
Legislative committees,	23,325 84	20,297 16	44,748 65
Printing,	71,400 00	69,883 74	61,810 36
Other expenses,	10,150 00	9,938 03	7,094 31
Total, Legislative Department,	\$468,610 32	\$461,088 04	\$474,753 33

1 Balance from small items.

STATEMENT IV. — APPROPRIATIONS AND EXPENSES FOR 1913, ETC.

RECAPITULATION.

	Appropriations 1913.	Expenses 1913.	Expenses 1912.
Legislative department,	\$468,610 32	\$461,088 04	\$474,753 23
Special legislative investigations,	73,600 00	60,371 48	40,599 77
Executive and general adminis- tration,	959,764 77	806,718 26	723,494 53
Sergeant-at-arms' department,	104,150 00	190,811 58	162,920 82
Judiciary,	656,498 31	641,423 22	634,565 85
Health,	388,275 00	342,863 41	319,342 44
Promotion of industrial and finan- cial welfare,	550,694 21	426,503 44	283,415 18
District police,	225,871 66	218,246 48	200,296 11
Military,	601,075 92	572,611 75	707,798 45
Harbors and highways, etc.,	766,605 81	752,406 76	601,588 41
Agriculture, forestry, fisheries and game,	584,310 00	619,222 14	567,632 08
Public buildings,	1,681,277 63	1,170,260 46	1,038,900 10
Charitable,	5,057,443 54	5,046,863 37	4,625,433 28
State and military aid, etc.,	921,957 50	895,710 76	916,795 68
Reformatory and correctional,	1,245,120 60	1,235,166 76	1,211,425 64
Educational,	1,673,145 72	1,634,131 55	1,498,355 00
Debt,	639,954 94	638,275 45	441,088 82
Interest,	1,450,000 00	1,305,860 70	1,245,916 83
Miscellaneous,	38,644 52	33,628 72	73,455 88
	\$18,147,000 45	\$17,052,164 33	\$15,762,778 84
Deficiencies, 1912,	78,629 72	—	—
	\$18,225,630 17	\$17,052,164 33	\$15,762,778 84

STATEMENT V.

Expenses for 1913 in Detail.

DETAIL 88.

STATEMENT V.
EXPENSES PAID AND UNPAID FOR 1913 IN DETAIL.
LEGISLATIVE DEPARTMENT.

DETAIL No. 88.

SENATE PAY ROLL.

[Revised Laws, chap. 3; Acts 1911, chap. 670; 1913, chap. 1.]

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Claude L. Allen,	Melrose,	4th Middlesex,	\$20 00	\$1,000 00	\$1,020 00
Edward C. R. Bagley,	Boston,	1st Suffolk,	10 00	1,000 00	1,010 00
William A. L. Bazeley,	Uxbridge,	4th Worcester,	90 00	1,000 00	1,090 00
William A. Bellamy,	Taunton,	1st Bristol,	80 00	1,000 00	1,080 00
Charles V. Blanchard,	Somerville,	3d Middlesex,	10 00	1,000 00	1,010 00
James H. Brennan,	Boston,	2d Suffolk,	10 00	1,000 00	1,010 00
A. Preston Chase,	Danvers,	2d Essex,	50 00	1,000 00	1,050 00
Ezra W. Clark,	Brockton,	2d Plymouth,	50 00	1,000 00	1,050 00
Calvin Coolidge,	Northampton,	Berkshire, Hampshire and Hampden.	230 00	1,000 00	1,230 00
Henry J. Draper,	Lowell,	8th Middlesex,	60 00	1,000 00	1,060 00
Edric Eldridge,	Yarmouth,	Cape,	160 00	1,000 00	1,160 00
Wilton B. Fay,	Medford,	6th Middlesex,	20 00	1,000 00	1,020 00
Edward Fisher,	Westford,	7th Middlesex,	70 00	1,000 00	1,070 00
Redmond S. Fitzgerald,	Boston,	8th Suffolk,	10 00	1,000 00	1,010 00
Julius Gars,	Worcester,	1st Worcester,	90 00	1,000 00	1,090 00
Gordon W. Gordon,	Springfield,	1st Hampden,	200 00	1,000 00	1,200 00
Levi H. Greenwood, ¹	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
Frederic M. Hervey,	Hingham,	1st Plymouth,	40 00	1,000 00	1,040 00

¹ President.

STATEMENT V.

Expenses for 1913 in Detail.

DETAIL 88

SENATE PAY ROLL — *Concluded.*

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
William P. Hickey,	Boston,	6th Suffolk,	\$10 00	\$1,000 00	\$1,010 00
Frederic H. Hilton,	Framingham,	1st Middlesex,	50 00	1,000 00	1,050 00
Clarence W. Hobbs, Jr.,	Worcester,	2d Worcester,	90 00	1,000 00	1,090 00
Francis J. Horgan,	Boston,	9th Suffolk,	10 00	1,000 00	1,010 00
Charles Cabot Johnson,	Nahant,	1st Essex,	60 00	1,000 00	1,060 00
Thomas M. Joyce,	Boston,	4th 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
John J. McDevitt,	Quincy,	1st Norfolk,	20 00	421 05	441 05
Philip J. McGonagle,	Boston,	3d Suffolk,	10 00	1,000 00	1,010 00
Walter E. McLane,	Fall River,	2d Bristol,	110 00	1,000 00	1,110 00
David T. Montague,	Boston,	5th Suffolk,	10 00	1,000 00	1,010 00
C. Augustus Norwood,	Hamilton,	3d Essex,	60 00	1,000 00	1,060 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
Harry N. Stearns,	Cambridge,	2d Middlesex,	10 00	1,000 00	1,010 00
James P. Timilty,	Boston,	7th Suffolk,	10 00	1,000 00	1,010 00
Charles E. Ward,	Buckland,	Franklin and Hampshire,	250 00	1,000 00	1,250 00
Henry G. Wells,	Haverhill,	4th Essex,	70 00	1,000 00	1,070 00
William H. Wheeler,	Hubbardston,	Worcester and Hampden,	140 00	1,000 00	1,140 00
Lombard Williams,	Dedham,	2d Norfolk,	20 00	1,000 00	1,020 00
			\$3,030 00	\$40,421 05	\$43,451 05
Senate compensation,					\$40,421 05
Senate travel,					3,030 00
Amount carried forward,					\$43,451 05

DETAIL No. 88.

HOUSE OF REPRESENTATIVES PAY ROLL.

[Revised Laws, chap. 3; Acts 1911, chap. 676; 1913, chap. 1.]

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Amount brought forward,					\$43,451 05
Essex S. Abbott,	Haverhill,	3d Essex,	\$70 00	\$1,000 00	\$1,070 00
Henry Achin, Jr.,	Lowell,	17th Middlesex,	60 00	1,000 00	1,060 00
Timothy J. Ahern,	Boston,	19th Suffolk,	10 00	1,000 00	1,010 00
John A. Anderson,	Boston,	20th Suffolk,	10 00	1,000 00	1,010 00
Henry L. Andrews,	Woburn,	20th Middlesex,	20 00	1,000 00	1,020 00
Charles H. Annis,	Lynn,	12th Essex,	30 00	1,000 00	1,030 00
Oscar E. Arkwell,	Worcester,	21st Worcester,	90 00	1,000 00	1,090 00
William M. Armstrong,	Somerville,	25th Middlesex,	10 00	1,000 00	1,010 00
Charles N. Atwood,	Middleborough,	7th Plymouth,	80 00	1,000 00	1,080 00
George W. P. Babb,	Boston,	23d Suffolk,	10 00	1,000 00	1,010 00
James J. Bacigalupo,	Boston,	6th Suffolk,	10 00	1,000 00	1,010 00
Freelon Q. Ball,	Monson,	1st Hampden,	180 00	1,000 00	1,180 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
Joseph L. Barry,	Lynn,	14th Essex,	30 00	1,000 00	1,030 00
John E. Beck,	Chelsea,	27th Suffolk,	10 00	1,000 00	1,010 00
Everett E. Belding,	Springfield,	5th Hampden,	200 00	1,000 00	1,200 00
Joseph J. Benson,	Boston,	24th Suffolk,	10 00	1,000 00	1,010 00
Enos H. Bigelow,	Framingham,	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
Edward C. Bodfish,	Wareham,	6th Plymouth,	100 00	1,000 00	1,100 00
J. Bernard Boland,	North Adams,	1st Berkshire,	290 00	1,000 00	1,290 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
Patrick H. Boyle,	Manchester,	21st Essex,	50 00	1,000 00	1,050 00
Alvah J. Bradstreet,	Danvers,	20th Essex,	50 00	1,000 00	1,050 00
Amount carried forward,					\$43,451 05

STATEMENT V.

Expenses for 1913 in Detail.

DETAIL 88.

STATEMENT V.

Expenses for 1913 in Detail.

DETAILS 90, 91.

DETAIL No. 90.

CLERKS AND ASSISTANTS — SENATE AND HOUSE.

[Acts 1907, chap. 304; 1911, chap. 674; 1913, chap. 1.] Res chap 150

Amount brought forward,			\$302,001 03
CLERKS.			
Henry D. Coolidge, Senate,	\$3,500 00		
James W. Kimball, House,	3,500 00	\$7,000 00	
ASSISTANT CLERKS.			
William H. Sanger, Senate,	\$2,500 00		
Frank E. Bridgman, House,	2,500 00	5,000 00	
CLERICAL ASSISTANCE.			
Bernard L. Paine, Senate,	\$1,200 00		
Helen Hadley, Senate,	11 00	1,211 00	
Karl H. Oliver, House,	\$900 00		
Clarence J. Smith, House,	900 00		
Ernest G. Webb, House,	600 00	2,400 00	
			15,611 00

DETAIL No. 91.

DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER.

[Revised Laws, chap. 10; Acts 1911, chap. 115; 1913, chap. 1.] Res 914 chap 106

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		
Frank A. Dow,	1,000 00		
Charles O. Holt,	1,000 00		
Francis A. Ireland,	1,000 00		
Benjamin H. Jellison,	1,000 00		
Enoch Pratt,	18 82		
Lawrence G. Mitchell, to December 7,	916 66		
Howard C. Rudderham, from January 1,	250 00		
Willard S. Cooke, to February 29,	750 00	7,935 48	
Willis W. Fairbanks, from March 1,			
PAGES.			
Arthur R. Driscoll,	\$510 00		
Lee A. Kingsbury,	510 00		
George H. Norton,	510 00	2,040 00	
Francis R. Whelton,	510 00		
HOUSE.			
Doorkeepers.			
James Beatty,	\$1,600 00		
Francis Steele, assistant,	1,100 00	2,700 00	
Amounts carried forward,		\$15,375 48	\$317,612 03

STATEMENT V.

Expenses for 1913 in Detail.

DETAILS 92, 93.

DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER — Concluded.

Amounts brought forward,		\$15,375 48	\$317,612 05
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		
Thomas P. Frost,	1,000 00		
David Fuller,	1,000 00		
Edmund J. Gill,	1,000 00		
Edwin C. Gould,	1,000 00		
Jacob B. Henry,	1,000 00		
Mark C. London,	1,000 00		
Ernest Saunders,	1,000 00		
Charles J. Tarbell,	1,000 00		
Horace S. Tower,	53 77		
John B. Fisher, died December 20,	833 33		
Henry P. Farnald, from February 1,	723 12		
Sidney Holmes, to August 21,	276 88	14,887 10	
Patrick F. Brennan, from August 22,			
PAGES.			
Austin T. Davis,	\$510 00		
Lawrence J. Finn,	510 00		
Lester W. Kimball,	510 00		
Francis W. Manning,	510 00		
Eugene C. Melody,	510 00		
William J. Rounds,	510 00		
Charles M. Stiller,	510 00		
Thomas B. Tuttle,	510 00	4,080 00	
POSTMASTER.			
Morris C. Jackson,	1,200 00		35,542 58

DETAIL No. 92.

CHAPLAINS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1911, chap. 1.] 4 Act 1913 chap 450

Edward A. Horton, Senate,	\$470 16
David H. Waldron, House,	470 16

940 32

DETAIL No. 93.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Revised Laws, chap. 6, secs. 43 and 44; Acts 1903, chap. 283; 1911, chap. 1.] 4 1913 chaps. 775 796 +

JOINT STANDING COMMITTEES.			
Agriculture:—			
Advertising,	\$133 88		
Cigars,	7 50		
Hotels,	24 60		
Transportation,	37 08		
	\$203 06		
Amounts carried forward,	\$203 06	\$354,094 95	

STATEMENT V.

Expenses for 1913 in Detail.

DETAIL 93.

EXPENSES OF LEGISLATIVE COMMITTEES — Continued.

Amounts brought forward,	\$23,938 56	\$354,094 63
Transportation facilities in western Massachusetts: —		
Calvin Coolidge, chairman: —		
Additional compensation,	\$250 00	
Travel,	140 69	
	\$390 69	
Charles V. Blanchard, additional compensation,	250 00	
John H. Hunt: —		
Additional compensation,	\$250 00	
Travel,	45 15	
	295 15	
Leonard F. Hardy: —		
Additional compensation,	\$250 00	
Travel,	112 69	
	362 69	
Charles L. Carr, additional compensation,	250 00	
H. Bert Knowles: —		
Additional compensation,	\$250 00	
Travel,	47 96	
	297 96	
John F. Meaney: —		
Additional compensation,	\$250 00	
Travel,	32 70	
	282 70	
Bernard L. Paine, clerk, additional compensation,	450 00	
Expenses: —	\$2,579 19	
Advertising,	\$29 15	
Map,	41 75	
Postage,	32	
Telephone and telegrams,	17 79	
Stenographer,	15 23	
	104 24	
	2,683 43	
MISCELLANEOUS EXPENSES.		
Clerical assistance, copying advertisements,	\$221 30	
Postage,	244 84	
Printing,	83 19	
	549 33	
	27,171 32	
RECAPITULATION.		
Joint Standing Committees.		
Automobiles,	\$1,346 70	
Carriages,	97 00	
Cigars,	285 05	
Hotels,	2,672 40	
Transportation,	1,349 97	
Printing,	8 40	
	\$5,759 52	
Senate Standing Committees.		
Clerical services,	2,397 00	
House Standing Committees.		
Clerical services,	4,477 16	
Amount carried forward,		\$381,266 27

STATEMENT V.

Expenses for 1913 in Detail.

DETAIL 94.

EXPENSES OF LEGISLATIVE COMMITTEES — Concluded.

Amount brought forward,		\$381,266 27
Special Committees.		
Carriages,	\$30 00	
Flowers,	10 35	
Transportation, etc.,	5 00	
Additional compensation and expenses of committee on municipal indebtedness, ¹	4,369 76	
Additional compensation and expenses of committee on transportation facilities for western Massachusetts, ²	2,654 28	
	\$7,069 39	
Advertising.		
Clerical assistance, copying advertisements, etc.,	\$221 30	
Newspapers, recess committees,	34 75	
Newspapers, standing committees,	6,884 17	
Postage,	69 84	
Printing,	83 19	
	7,293 25	
Miscellaneous Expenses.		
Postage,	175 00	
	\$27,171 32	
DETAIL No. 94.		
LEGISLATIVE PRINTING.		
[Revised Laws, chaps. 6, 9; Acts 1913, chap. 1.]		754
SENATE PRINTING.		
Calendar,	\$1,620 14	
Journal (daily),	3,551 46	
Journal (bound), 1,000 copies,	2,315 90	
Legislative diaries,	884 51	
Senate bills and documents,	4,557 81	
Reprints and extra copies,	507 26	
Index to Senate documents (500 copies),	63 87	
Night work,	3,457 00	
Sundry printing and binding,	223 93	
	\$17,181 88	
HOUSE PRINTING.		
Calendar,	\$2,048 75	
Daily lists,	617 41	
Journal (daily),	4,633 83	
Journal (bound), 1,000 copies,	2,689 65	
House bills and documents,	20,017 40	
Reprints and extra copies,	605 93	
Index to House documents (1,000 copies),	291 52	
Night work,	7,949 50	
Postage,	57 00	
Sundry printing and binding,	857 50	
	39,768 49	
Amounts carried forward,	\$56,950 37	\$381,266 27

¹ Expenses recess committee of 1912 on municipal indebtedness: 1912, — \$13,636.41; 1913, — \$4,369.76; total, \$18,006.17.

² Expenses recess committee of 1912 on transportation facilities western Massachusetts: 1912, — \$7,193.58; 1913, — \$2,654.28; total, \$9,847.86.

[Jan.

STATEMENT V.

Expenses for 1913 in Detail.

DETAIL 95.

LEGISLATIVE PRINTING—Concluded.

Amounts brought forward,	\$56,950 37	\$381,266 27
MANUAL FOR THE GENERAL COURT. 13,500 copies,	5,028 62	
LEGISLATIVE BULLETIN. [Acts 1911, chap. 427.]		
Printing,	\$6,404 75	
A. M. Bridgman, services editing,	1,500 00	
	7,904 75	
		69,883 74

DETAIL No. 95.

OTHER LEGISLATIVE EXPENSES.

[Revised Laws, chaps. 6, 10; Acts 1913, chap. 1.]

SENATE STATIONERY.			
Books and periodicals,	\$45 25		
Stationery,	528 96		
		\$574 21	
HOUSE STATIONERY.			
Postage,	\$25 60		
Stationery,	919 23		
Typewriter,	71 00		
		1,015 83	
CONTINGENT.			
Benjamin H. McKinley, assistant in document room,	\$850 00		
Frank H. Steele, assistant in document room,	450 00		
Levi H. Reavis, porter,	387 50		
Binding 416 legislative documents and marking books,	791 60		
Brooms, sweepers, dusters and cleaning supplies,	323 91		
Carpeting House writing room,	332 32		
Cases (280),	112 00		
Document sticks and tape,	352 50		
Drinking cups,	236 00		
Furnishings (new),	243 42		
Furniture (new),	264 35		
Laundering,	360 97		
Postage,	22 00		
Printing,	215 63		
Repairs and supplies (including refinishing, recovering and reupholstering chairs, desks, etc., and painting in the legislative rooms),	2,757 17		
Stationery, books and gavel,	100 52		
Subscriptions to newspapers,	171 34		
Toweling,	228 15		
Sundries,	88 61		
		\$3,347 99	
			9,938 03
Total, Legislative Department,			\$461,088 04

STATEMENT V.

Expenses for 1913 in Detail.

DETAILS 96, 97.

SPECIAL LEGISLATIVE INVESTIGATIONS.

DETAIL No. 96.

COMMISSION ON SUPPORT OF DEPENDENT MINOR CHILDREN OF WIDOWED MOTHERS.

[Resolves 1912, chap. 82; 1913, chap. 8; Acts 1912, chap. 718; 1913, chap. 544.]

COMMISSIONERS.		
Robert F. Foerster,	} Without compensation.	
David F. Tilley,		
Mrs. Clara C. Park,		
EXPENSES.		
Ralph E. Heilman, investigator,		\$75 00
Clerical services,		191 42
Postage, printing and stationery,		53 89
4,000 copies report (extra),		221 15
Travel and telephone,		11 30
		\$552 76
Expended 1912,	\$730 67	
Expended 1913,	552 76	
		\$1,283 43

DETAIL No. 97.

COMMISSION TO INVESTIGATE THE MATTER OF A WATER SUPPLY FOR THE CITIES OF SALEM, BEVERLY AND WOBURN, AND FOR CERTAIN TOWNS.

[Resolves 1912, chap. 85; 1913, chap. 4; Acts 1912, chap. 718; 1913, chap. 302.]

COMMISSIONERS.			
Thomas W. Proctor,	\$3,000 00		
Charles R. Gow,	3,000 00		
John F. McDonald,	3,000 00		
		\$9,000 00	
EXPENSES.			
J. Murray Cox, secretary,	\$375 00		
Guy C. Emerson, consulting engineer,	1,761 13		
Hazen & Whipple, consulting engineers,	1,269 60		
B. F. Smith & Co., driving test wells,	337 04		
Edwin B. Morse Co., expert accountant,	200 00		
George A. Dill, expert on real estate,	75 00		
Clerical services,	19 00		
Postage, printing, stationery, etc.,	105 03		
Rent of office,	100 00		
Reporting hearing,	58 05		
		4,349 85	
Expended 1912,	\$2,545 97		
Expended 1913,	13,349 85		
		\$15,895 82	
Amount carried forward,			\$13,902 61

STATEMENT V.

Expenses for 1913 in Detail.

DETAIL 148.

PENSIONS — PREFERRED CLASSES AND OTHERS — *Concluded.*

Amounts brought forward,	\$66,979 14	\$731,263 53
<i>Hoosac Tunnel.</i>		
Margaret Murphy, Res. 1893, chap. 13, ✓	\$200 00	
Samuel Hillman, Res. 1908, chap. 21, ✓	480 00	
Patrick Buckley, Res. 1910, chap. 11, ✓	480 00	
John O'Neil, Res. 1912, chap. 14, ✓	320 00	
<i>Indians.</i>		
Lemuel D. and Anna Burr, Res. 1909, chap. 4, ✓	150 00	
Lucinda B. Cummings, Res. 1912, chap. 12, ✓	300 00	
Elbridge G. Gigger, Res. 1913, chap. 34, ✓	287 50	300
Samantha Talbot and Delia A. Daley, Res. 1913, chap. 36 (from March 28), 1914 " 28 - 150 cash ✓	101 61	✓
<i>Institutions.</i>		
Frank L. Garland, Res. 1899, chap. 6, ✓	600 00	
Wilma D. Bent, Res. 1912, chap. 40, ✓	150 00	
Charles H. Hewes, Res. 1912, chap. 119, ✓	200 00	
Alfred Parenteau, Res. 1913, chap. 53 (from April 2), ✓	265 55	100
Lucy A. Gilbert, Res. 1913, chap. 80 (from May 8), ✓	112 91	200
<i>Militia.</i>		
Harry W. Welch, Res. 1896, chap. 64, ✓	300 00	
Bertha M. Guenther, Res. 1909, chap. 95, ✓	180 00	
Ann J. Nagle, Res. 1910, chap. 143, ✓	240 00	
Ella Raymond, Res. 1912, chap. 1, ✓	300 00	
Richard F. Corrigan, Res. 1913, chap. 55 (from April 10), ✓	137 50	150
<i>State House.</i>		
Susanna Carney, Res. 1909, chap. 86, ✓	180 00	
Ford children, Res. 1912, chap. 13 (Julia Keller, guardian), ✓	300 00	
Bertha T. Lind, Res. 1912, chap. 25, ✓	500 00	
Elizabeth Nixon, Res. 1912, chap. 68, ✓	500 00	
Alice J. Cropper, Res. 1913, chap. 90 (from May 16), ✓	312 50	500
<i>Miscellaneous.</i>		
Lavinia A. Barbour, Res. 1907, chap. 18, ✓	300 00	
William H. Lawrence, Res. 1911, chap. 16, ✓	500 00	
	8,195 57	
<i>Pensions.</i>		
Lewis A. Horton, Res. 1869, chap. 83, ✓	\$100 00	
William F. Jordan, Res. 1870, chap. 64, ✓	180 00	
	280 00	75,454 71
Total, Civil Service and Pensions,	\$156,545 79	
Total, Executive and General Administration,		\$806,718 24

STATEMENT V.

Expenses for 1913 in Detail.

DETAIL 149.

SERGEANT-AT-ARMS' DEPARTMENT.

DETAIL No. 149.

SALARIES.

[Revised Laws, chap. 10; Acts 1913, chap. 19.] 1914 chap. 14. 667,684

<i>SERGEANT-AT-ARMS.</i>		\$3,500 00
Thomas F. Pedrick,		
<i>FIRST CLERK.</i>		2,200 00
Adelbert M. Mossman,	1909	
<i>ADDITIONAL CLERKS.</i>		
[Acts 1913, chap. 30.]	174	
Frank W. Cole,	\$1,400 00	
Frank S. Finney,	1,400 00	2,800 00
<i>CASHIER.</i>		
[Acts 1913, chap. 36.]	60	
Ellen M. Burrill,		1,200 00
<i>ENGINEER'S DEPARTMENT.</i>		
[Acts 1910, chap. 63.]	667	
Fred H. Kimball, chief engineer,	\$2,600 00	
Peter Phennev, assistant engineer,	1,300 00	
Louis E. Blackmar,	1,300 00	
Patrick Walsh,	1,300 00	
Chauncey G. Whitcher,	1,300 00	
L. E. Danton, electrician,	1,300 00	
Chauncey W. Burr,	1,200 00	
Robert R. Starkey, steamfitter,	1,200 00	
James Callahan, helper,	900 00	
Andrew P. Anderson, oiler,	1,000 00	
Horace N. Ford,	1,000 00	
George A. McKendry,	1,000 00	
Reuben C. Barstow, fireman, to February 28,	225 00	
Clinton N. Berry, fireman, to April 16,	340 00	
John V. Hasty, fireman, to October 22,	803 23	
Clyde B. MacBurnie, fireman,	900 00	
Barton Z. Rowell,	900 00	
Alvin T. Pattes,	900 00	
William Shevery,	522 58	
Charles A. Thompson,	547 50	
Ernest W. Emerson,	127 50	
Frank W. Sheldon, cleaner,	700 00	
Harry Ernst, laborer,	700 00	
Roy E. Kimball,	700 00	
Charles W. Pitcher, superintendent of elevators,	1,200 00	
William J. Allison,	1,000 00	
Amount carried forward,		\$9,700 00

[Jan. 1914.]

STATEMENT V.

Expenses for 1913 in Detail.

DETAIL 362.

DETAIL No. 362.

GRATUITIES.

[Acts 1913, chaps. 302, 544, 757, 820, 841.]

<i>Amount brought forward,</i>		\$23,284 20
Town of Westford, Res. 1913, chap. 3,	\$216 00	
Andrew F. Reed, Res. 1913, chap. 20,	23 15	
Calvin M. Cram, Res. 1913, chap. 21,	77 21	
Shepherd M. Crain, Res. 1913, chap. 25,	17 60	
R. B. Peterson, Res. 1913, chap. 27,	75 00	
M. J. Dee, Res. 1913, chap. 27,	75 00	
John O'Connor, Jr., Res. 1913, chap. 54,	94 75	
Town of Westfield, Res. 1913, chap. 65,	226 70	
Town of Winthrop, Res. 1913, chap. 86,	8,000 00	
J. Wm. Voss, Res. 1913, chap. 105,	508 43	
Town of Sandisfield, Res. 1913, chap. 109,	605 68	
Jennie L. Jenkins, Res. 1913, chap. 123,	425 00	
		10,344 52
Total, Miscellaneous,		\$33,628 72

PART II.

FUNDS.

Summary and detailed statements of the transactions of the various funds and trust deposits for 1913, and investments, Nov. 30, 1913.

STATEMENT	VI.	Summary of receipts and payments.
STATEMENT	VII.	Income funds.
STATEMENT	VIII.	Trust funds.
STATEMENT	IX.	Loan funds.
STATEMENT	X.	Direct debt sinking funds.
STATEMENT	XI.	Metropolitan and other district funds.
STATEMENT	XII.	Trust deposits.
STATEMENT	XIII.	Aggregate amount of funds and trust deposits, also cash and securities in each.
STATEMENT	XIV.	Sinking funds securities in detail.
STATEMENT	XV.	Direct debt in detail.
STATEMENT	XVI.	Contingent debt in detail.
STATEMENT	XVII.	Maturity of direct and contingent debt.
STATEMENT	XVIII.	Real estate, etc., the property of the Commonwealth.

	PAGE
Insurance licenses, etc.,	118
Interest,	187, 518
Interest on:	
Collateral legacy tax,	139
Debt,	vii, 187
Deferred payments,	139
Deposits,	136
Deposits of sundry funds,	145
Inheritance tax,	136
Sundry loan funds,	518
Temporary loans,	518, 699
Inventory of property of New England Telephone and Telegraph Company,	546
Investigations, special legislative,	207-216
Investigation of:	
Anterior poliomyelitis (infantile paralysis),	264
Buildings, construction of, relative to, regulations as to,	216
Danvers river,	269
Dorchester Bay, cost of improving shores of,	210
Education of persons with defective vision,	214
Fire losses in metropolitan district,	208
Gettysburg, battlefield at, advisability of erecting a monument on,	213
Grade crossings, relative to method of apportionment of cost of abolishing,	209
Mental diseases,	410
North Beacon Street, relative to laying out as a State highway,	216
Private charitable corporations and educational institutions,	229
Taunton River, as to improvement for purposes of navigation,	216
Voluntary associations,	209
Water power resources of the Commonwealth,	219
Water supply of Salem, Beverly and Woburn, etc.,	267
White slave traffic,	213

J.

Jenkins, Jennie L., gratuity,	708
John Hancock Mutual Life Insurance Company trust deposit,	251
Joint Board of Industrial Accident and Labor and Industries,	249
Jordan, William F., pension,	247
Judges of probate and insolvency courts,	168, 255, 256
Judiciary,	
Justices of:	250
District, police and municipal courts, association of,	256
Superior court,	255
Supreme judicial court,	

K.

Kelliher, Julia, annuity,	246
---------------------------	-----

L.

La Société des Artisans Canadiens Français trust deposit,	708
Labor and Industries, Board of,	280
Labor and Industries, and Industrial Accident, Joint Board,	281
Lahee, Patrick, annuity,	245

Lakeville State Sanatorium:	PAGE
Buildings,	384
Expenses,	438
Fund,	563
Valuation,	755
Lamb fund:	
Industrial School,	597
Lyman School,	600
Land, reclaiming, by labor of prisoners,	338
Land Court,	260
Land for reforestation, valuation,	761
Land registration assurance fund,	598
Larz Anderson bridge fund,	599
Lawrence armory,	316, 623, 759
Lawrence riot,	311
Lawrence, William H., annuity,	246
Laws:	
Election, codification of,	288
Publishing,	233
Revised,	233
Special,	233
Legal,	163, 220, 221
Legislation, Commission on Uniformity of,	211
Legislation, recommendations for,	xxiv
Legislative bulletin:	
Expenses,	206
Subscriptions,	141
Legislative department, appropriations and expenses,	161, 207, 216
Legislature:	
Allowances,	522
Chaplains, Senate and House,	199
Clerks, Senate and House,	198
Contingent expenses,	206
Doorkeepers, messengers, pages and postmaster,	199
Expenses of committees,	199
House:	
Pay roll,	191
Printing and binding,	205
Stationery,	206
Manual for the General Court,	206
Senate:	
Pay roll,	189
Printing and binding,	205
Stationery,	206
Sergeant-at-Arms' department,	247
Lexington, steamer, expenses of,	295
Library, State,	515
Licenses:	
Cold-storage warehouse,	132
Hunters',	133
Insurance,	118
Liquor,	88
Moving picture machine,	297
Lieutenant-Governor and Council, compensation and travel,	217
Life insurance companies' excise tax,	118
Life insurance companies' valuation tax,	117