## Report of the Auditor

OF

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- for the

Fiscal Year ending November 30, 1916.

Compliments of


Auditox of the Commontaealth.

WRIGHT \& POTTER PRINTING CO., STATE PRINTERS,

## The $\mathfrak{C o m m o n m e a l t h}$ of $\mathfrak{k l l a s s a r h}$ )usetts.

To the Honorable Senate and House of Representatives.
I have the honor to present the sixty-eighth annual report of this department, it being for the fiscal year ending Nov. 30, 1916
The principal financial transactions of the Commonwealth are summarized in the following statement:-

Receipts and Expenditures.
Summary of Fiscal Transactions for the Year 1916, exclusive of Sinking Funds, Trust Funds, Agency Distributions and Temporary Loans. ${ }^{1}$

## Receipts.

(Including cash on hand.)
Cash on hand Dec. 1, 1915,
State tax,
. $810,473,91027$
Ordinary revare
. . . . 8,000,000 00
Bond issues, assessments and other sources,
Less 1915 expenses paid in 1916,

## Expenditures.

General purposes:-
From ordinary revenue including State tor (paid)
Incurred from ordinary revenue appropriations but not paid,
\$19,529,642 79 676,905 18 From bond issues, assessments and special receipts,


[^0] be found in Statement $\nabla$

## Estimates for 1917.

Estimated Expenses, etc.
The estimates of the expenses for the fiscal year ending Nov. 30, 1917, 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, as amended by chapter 296 of the General Acts of 1916. A statement of appropriations for the previous fiscal year, upon the same basis, is furnished for comparison



|  | Estimates .1, 1910, to _vov. 30, 1917. | Appropriations, 1916. |
| :---: | :---: | :---: |
| Chartable - Concluded. <br> Institutions - Concluded. <br> Insane and feeble-minded - Concluded. |  |  |
|  |  |  |
|  | S222,525 91 | \$175,517 20 |
| Grafton, ${ }^{\text {G }}$ (ts School for the Feble-minded, | 478,90382 <br> 36562 <br> 80 | 388,986 13 |
| Massachusetts School for the Feeble-minded, | 365,762 80 | 306,161 82 |
| Medfield, | 468,432 49 | 382,884 32 |
| Monson, | 284,640 93 | 238,035 33 |
| Northampton, | 212,669 53 | 167,804 13 |
| Westborough, | 353,496 04 | 280,816 35 |
| Worcester, . | 391,057 45 | 325,291 53 |
| Wrentharn, | 263,262 76 | 196,335 14 |
| Tuberculosis sanatoria: - |  |  |
| Lakeville, | 104,447 55 | 43,71531 |
| Massachusetts Hospital School, | 54,002 79 | 38,395 08 |
| North Reading, | 68,632 71 | 40,980 88 |
| Rutiand, | 146,933 96,287 38 | $\begin{aligned} & 84,92208 \\ & 59,094 \quad 86 \end{aligned}$ |
| Other charitable: - |  |  |
| Norfolk, | 153,648 39 | 133,583 86 |
| State Infirmary, | 593,409 00 | 513,300 00 |
| Penikese, | 28,754 00 | 28,233 00 |
|  | S7,887,141 24 | S6,428,778 30 |
| State and Military Ayp and Other War Expenses. |  |  |
| Commissioner of State Aid and Pensions, . | \$16,760 50 | \$16,050 00 |
| State and military aid, . | 734,000 00 | 720,000 00 |
| Publication of war records, | 11,500 00 | 12,633 16 |
|  | \$762,260 50 | \$748,683 16 |
| Reformatory and Correctional. |  |  |
| Bureau of Prisons, . ${ }^{\text {a }}$ | \$71,932 00 | S62,000 00 |
| Trustees of Massachusetts Training Schools, | 70,260 00 | 68,115 00 |
| Training Schools: - |  |  |
| Industrial School for Boys, | 89,311 00 | 82,695 00 |
| State Industrial School for Girls, | 87,410 00 | 81,750 00 |
| Lyman School for Boys, | 141,793 00 | 126,850 00 |
| State Farm, . | 447,000 00 | 385,750 00 |
| State Prison, | 200,000 00 | 184,000 00 |
| Prison Camp and Hospital, | 82,586 00 | 65,285 00 |
| Massachusetts Reformatory, | 266,145 00 | 267,200 00 |
| Reformatory for Women, | 137,344 00 | 101,805 76 |
|  | \$1,593,781 00 | \$1,425,450 76 |
| Educational. |  |  |
| Administration, . . . . . $\$ 157,28981$ 8120,600 00 |  |  |
| General education (aid), | 216,500 00 | 196,000 00 |
| Teachers' Retirement Board, . . . . . 120,044 28 96,804 28 |  |  |
| Normal education, | 557,490 85 | 518,841 59 |
| Massachusetts Agricultural College, . . . . 351,400 00 335,400 00 |  |  |
| Nautical, ${ }^{\text {a }}$, | 76,000 00 | 68,000 00 |
| Technical and industrial, . . . . . . 458,984 52 359,000 70 |  |  |
| Deaf, dumb and blind, . . . . . . 285,912 00 239,100 00 |  |  |
| Art Commission, | 10000 | 10000 |
|  | 32,190 00 | 32,510 00 |
| Free Public Library Commission, | 19,850 00 | 19,850 00 |
|  | \$2,275,761 46 | \$1,986,206 57 |
| Debt, . . . . . . . . . $\mathbf{\$ 1 , 0 7 8 , 2 5 3 ~} 08^{0} 8858,19174$ |  |  |
| Interest, | \$1,853,161 12 | \$1,725,000 00 |



Recapitulation.

|  | Estimotes Dec. 1, 1016, to Nov. 30, 1917. | Appropriations, 1916. | Increase. |
| :---: | :---: | :---: | :---: |
| Legislative, | \$871,520 00 | \$471,820 00 | \$399,700 00 |
| Executive and general administration, | 1,469,340 17 | 1,177,156 12 | 292,184 05 |
| Sergeant-at-arms, | 270,602 67 | 246,894 30 | 23,708 37 |
| Judiciary, . . . | 695,625 01 | 692,401 04 | 3,223 97 |
| Health, : ${ }^{\text {a }}$ | 410,570 00 | 391,217 21 | 19,352 79 |
| Registration for certain professions and trades, | 43,080 53 | 35,725 00 | 7,355 53 |
| Promotion of industrial and financial welfare, | 812,726 81 | 697,972 28 | 114,754 53 |
| District Police, | 219,696 00 | 215,863 00 | $\begin{array}{r}3,833 \\ 100 \\ 10674 \\ \hline 1\end{array}$ |
| Military, ${ }^{\text {a }}$, ${ }^{\text {a }}$ | $\begin{array}{r}900,098 \\ 1,1360 \\ \hline\end{array}$ | 796,424 <br> 825,582 <br> 12 | 103,674 311,156 32 |
| Harbors and highways, ${ }^{\text {A }}$, | $1,136,738$ 563,960 95 | 899,700 00 | 31,260 95 |
| Agriculture, forestry, fisheries and game, Public buildings and improvements, | 154,000 00 | 93,000 00 | 61,000 00 |
| Charitable, . | 7,887,141 24 | 6,428,778 30 | 1,458,362 94 |
| State and military aid and other war expenses, | 762,260 50 | 748,683 16 | 13,577 34 |
| Reformatory and correctional, | 1,593,781 00 | 1,425,450 76 | 168,330 24 |
| Educational, . . | 2,275,761 46 | 1,986,206 57 | 289,554 89 |
| Debt, . | 1,078,253 08 | 858,191 74 | 220,061 34 |
| Interest, | 1,853,161 12 | 1,725,000 00 | 128,161 12 |
| Miscellaneous, . | 47,800 00 | 47,300 00 | 50000 |
| Regular appropriations, | \$23,046,116 98 | \$19,363,365 60 | \$3,682,751 38 |

## Estmatad Ordinary Revenue, 1917.

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


Secretary's fees,
Fees from courts of probate, etc.,
Fees from inspection of boilers,
Fees, District Police, miscellaneous,
Fees, hunters' licenses,
Fees, Land Court,
Fees, Supervisor of Loan Agencies,
Fees, sundry departments, .
Fees, sundry departments,
Fees, Examiners of Electricians,
Commissioner of Weights and Measures (hawkers' and pedlers' licenses), Income from sundry institutions,
Income from certain property,
Refunds, certain charitable purposes,
Interest on bank balances, deferred payments, etc.,
Sales of old materials, books, etc.,
Penalties,
Other sources,
Transfers,
\$250,000 00 25,000 00 25,000 00 15,000 00 60,000 00 20,000 00 10,000 00 50,000 00 0,000 20,000 00 25,000 00 0,000 00 30,00000 30,000 00 90,000 00 17,000 00 10,000 00 30,000 00 207,708 66

12,164,708 66
Cash on hand Dec. 1, 1916
Less warrants for 1916 expenses drawn in December,
Less so much of available balances of
1916 appropriations as may be
needed (estimated),
$4,063,312 \quad 17$

$$
\$ 676,905 \quad 18
$$

1,000,000 00

Estimates calling for appropriations for 1917, as per statement,
Difference unprovided for,
\$9,045,001 33
The balance unprovided for is about $\$ 1,300,000$ 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 estimates for new buildings and improvements, as compiled in House Document No. 2, call for $\$ 3,376,457.67$. Experience of previous years indicates that the total appropriations for special purposes, including new buildings and improvements, as finally passed, will be materially less than the amount asked for in House Document No. 2. It seems probable, however, that, after making allowances for a careful scrutiny of estimates and the elimination or reduction in amount of many requests for appropriations, the requirements of the public service will result in a larger State tax than last year.

Estimated and Actual Revenue, 1916.


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. - Ordinary Revenue and Other Receipts applicable to General Purposes.
[For details see Part I., Statements I. and II.]


Table 2. - Expenditures for General Purposes.
[For details see Part I., Statements III. and IV.]


Table 2. - Expenditures for General Purposes - Continued.


1 Increase from purchase of armorics.

Table 2. - Expenditures for General Purposes - Concluded.


## State Am 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 1915, were
State and military aid and burial of soldiers and sailors on account of
1915, paid in 1916,
699,550 31
86200
Special laws, 1916,
Soldiers' Home, 1916,
TJtal to Nov. 30, 1916

## Bounties and Gratuities.

Total payments of bounties on account of soldiers in the civil war to Dec. 1, 1915,
Gratuities (Acts 1912, chapter 702; 1913, chapters 105 and 443),

Total to Nov. 30, 1916,

## Funded Debt. Direct Debt.

Total direct debt Dec. 1, 1915,
Increased during the year by the issue of bonds and notes to the amount of
Decreased by the payment of :-
Abolition of grade crossings bonds, .
Armory bonds,
Concord Avenue highway note,
Development of the port of Boston
bonds,
Harbor improvement bonds,
Metropolitan parks, series two, bonds,
Metropolitan parks, series two, note,
Prisons and hospitals bonds,
Prisons and hospitals note,
Soldiers' gratuity bonds,
State highway bonds,
State House construction bonds,
State House construction notes,
Suffolk County Court House bonds,
Western Massachusetts highway bonds,
Western Massachusetts highway notes,

Weatern Massachusetts highway bonds,
Amount of sinking funds Dec. 1, 1915,
Increase during the year,

Less bonds paid,
Net direct debt Nov. 30, 1916,

## .

\$17,872,859 82
567,375 00 18,440,234 82 \$59,267,151 45
\$49,682,458 32
3,874,875 00
\$53,557,333 32
\$34,000 00 67,500 00 14,25000

175,000 00 175,000
30,000 30,00000
7,44375 7,443 75 3,187 50 94,50000
10,00000 10,00000
49,00000 49,00000
359,00000 695,000 00 1,000,000 00 10,333 34 36,00000 $1,000,00000$
being an increase for the year of $\$ 172,871.80$.

## Contingent Debt.

Total contingent debt Dec. 1, 1915,
Increased during the year by the issue of bonds and notes to the amount of
$1,200,62500$
877,311,578 68
Decreased by the payment of: -
Charles River Basin bonds,
Concord Avenue highway note,
Granite Avenue bridge notes,
Metropolitan parks bonds,
Metropolitan parks note,
Metropolitan parks, series two, bonds,
Metropolitan parks, series two, note,
Metropolitan sewerage, north system, bonds,
Metropolitan sewerage, south system, bonds,
Metropolitan sewerage, south system, notes,
Metropolitan water bonds,
North Beacon Street bridge notes, .
Suffolk. County Court House bonds,

- $\quad 50,00000$

30,000 00 75,000 00 20,666 66

353,035 41
— $20,472,646 \quad 63$
1,396,471 29
Amount of sinking funds Dec. 1, 1915,
Increase during the year,

Net contingent debt Nov. 30, 1916,
\$55,089,425 35
being a decrease for the year of $5548,881.70$.
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 requirements for interest, sinking funds and serial bonds are annually assessed upon said districts. The contingent debt also includes the loan on account of the North Beacon Street bridge and the city of Boston's proportion (two-thirds) of the loan on account of the Suffolk County Court House.

## Increase in Direct Debt.

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

## Armory,

\$145,500 00
Concord Avenue highway, .
10,500 00
Harbor improvement,
350,000 00
Massachusetts military service,
300,000 00
Metropolitan parks, series two,
Prisons and hospitals,
State highway,
216,875 00
10,000 00
642,000 00
State House construction,
Westerir Massachusetts highway,

Increase in Direct Debt Sinking Funds.
These funds were increased from the following sources: -

| Income from Investments. |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Abolition of grade crossings, |  | . | . |  |  | \$218,222 03 |
| Armory, |  |  |  |  |  | 81,148 46 |
| Harbor improvement, |  |  |  |  |  | 8,066 37 |
| Massachusetts war, |  |  |  |  | . | 25,958 63 |
| Medfield Insane Asylum, |  |  |  | . | . | 32,025 78 |
| Metropolitan parks, series two, |  |  |  |  |  | 29,540 08 |
| Prisons and hospitals, |  |  |  |  |  | 125,505 05 |
| State highway, . |  |  |  |  |  | 127,193 58 |
| State House, | - | - | - | - | - | 57,231 67 |

Street Railway Tax.
Metropolitan parks, series trro,
4,849 35

## Miscellaneous.

Transfers from unexpended balances: -
Harbor improvement loan,
\$18,156 42
Prisons and hospitals loan,

## Revenue Appropriation.

Metropolitan parks, series two,
13,891 00

## Increase in Contingent Debt.

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


Increase in Contingent Debt Sinking Funds.
These funds were increased from the following sources: -


Assessments on Cities and Towns.

| Charles River Basin, . |  |  |  |  | \$10,134 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Metropolitan parks, |  |  |  |  | 69,880 |
| Metropolitan parks, series two, |  |  |  |  | 13,891 |
| Metropolitan sewerage, north system, |  |  |  |  | 110,165 |
| Metropolitan sewerage, south system, |  |  |  |  | 80,429 |
| Metropolitan water, . |  |  |  |  | 261,423 |

Rents, Land Products, etc.

| Metropolitan sewerage, north system, |  |  |  | \$145 00 |
| :---: | :---: | :---: | :---: | :---: |
| Metropolitan sewerage, south system, |  | , | . | 5000 |
| Metropolitan water, |  |  |  | 48,843 46 |

Street Railway Tax.
Metropolitan parks, series two,
4,84936


Loans, Sinking Funds and Annual Interest.
Direct Debt.

|  | Lntest Maturity. | Amount. | Sinking Fund. | Annual |
| :---: | :---: | :---: | :---: | :---: |
| Abolition of grade cross | 1939 | \$10,300,000 00 | \$7,438,140 04 |  |
| Abolition of grade crossings, serial bonds, . | 1941 | 813,000 00 |  | \$377,705 00 |
| Ammory, | 1939 | 3,197,500 00 | 1,956,581 50 |  |
| Armory, serial bonds, | 1944 | 1,634,500 00 |  | \} 166,152 50 |
| Development of the port of Boston, serial bonds, | 1954 | 6,425,000 00 |  | 257,000 00 |
| Harbor improvement, | 1937 | 500,000 00 | 293,100 22 |  |
| Harbor improvement, serial bonds, . | 1930 | 720,000 00 |  | \} 45,200 00 |
| Massachusetts war, - | 1928 | 1,240,000 00 | 884,804 73 | 37,200 00 |
| Massachusetts Hospital for Consumptives, | 1939 | 765,500 00 |  | 25,930 00 |
| Massachusetts Hospital for Epileptics, | 1939 | 666,450 00 | 3,026,069 58 | 21,973 50 |
| Prisons and hospitals, *. | 1939 | 5,906,500 00 |  |  |
| Prisons and hospitals, serial bonds, | 1940 | 413,500 00 | - | \} 223,497 50 |
| Massachusetts military service notes, | 1919 | 300,000 00 |  | 10,500 00 |
| Medfield Insane Asylum, | 1936 | 1,169,800 00 | 772,178 15 | 40,943 00 |
| Metropolitan parks, series two, . | 1949 | 2,567,500 00 | 840,208 05 |  |
| Metropolitan parks, series two, serial bonds, | 1956 | 526,368 75 |  | \} 108,478 38 |
| Soldiers' gratuity, serial bonds, . | 1922 | 288,000 00 |  | 11,520 00 |
| State highway, | 1932 | 4,525,000 00 | 3,066,781 80 | \} 334,93625 |
| State highway, serial bonds, | 1940 | 4,851,500 00 |  | \} 334,936 25 |



| Contingent Debl. |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Charles River Basin, | 1950 | S4,125,000 00 | \$885,231 34 |  |
| Charles River Basin, serial bonds, | 1954 | 333,000 00 |  | \} \$154,090 00 |
| Metropolitan parks, serial bonds, | 1956 | 236,000 00 |  | \} 310,066 88 |
| Metropolitan parks, ${ }^{\text {Metropolitan }}$ parks, ${ }^{\text {Nantasket }}$ | 1949 | $\begin{array}{r}8,785,000 \\ 700 \\ \hline\end{array}$ | \} 3,270,821 90 | ) $\begin{array}{r}310,06688 \\ 21,000\end{array}$ |
| Metropolitan parks, Nantasket, . | 1941 | 7800,00000 $2,567,500$ | $3,270,821$ 840,20805 | ) 21,00000 |
| Metropolitan parks, series two, Metropolitan parks, series two, serial bonds, | 1949 1956 | $2,567,500$ 787,131 | 840,208 05 | \} 118,54662 |
| Metropolitan sewerage, north system, | 1949 | 6,563,000 00 | 2,284,055 75 |  |
| Metropolitan sewerage, north system, serial bonds, | 1952 | 592,000 00 | 2,284,055 75 | \} 225,45168 |
| Metropolitan sewerage, south system. | 1946 | 8,877,912 00 | 1,320,601 52 |  |
| Metropolitan sewerage, south system, serial bonds, | 1952 | 345,000 00 |  | \} 312,577 36 |
| Metropolitan water, | 1950 | 41,398,000 00 | 13,268,199 36 |  |
| Metropolitan water, serial bonds, | 1956 | 1,132,000 00 | 13,208,100 36 | $\int^{1,436,375} 00$ |
| North Beacon Street bridge note, | 1917 | 75,000 00 | - | 1,131 25 |
| Suffolk County Court House, serial bonds, | 1939 | 442,000 02 | - | 15,330 00 |
| Totals, Less sinking funds, |  | $\begin{array}{r} \$ 76,958,54327 \\ 21,869,11792 \end{array}$ | S21,869,117 92 | \$2,594,568 79 |
| Net contingent debt, |  | \$55,089,425 35 |  |  |

> Net Direct Debt for Five Years.

| Nov. 30, 1912, |  |  | . | - | . | . | . | . |  | \$20,790,009 81 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Nov. 30, 1913, |  | . | - | , | - | - | - | - | - | - 24,280,454 17 |
| Nov. 30, 1914, |  |  |  | , | - |  | . | . | - | - 28,259,906 13 |
| Nov. 30, 1915, |  |  |  |  |  |  |  |  |  | 30,404,384 96 |
| Nov. 30, 1916, |  |  |  | - | - |  |  |  |  | 30,577,256 76 |

## Abolition of Grade Crossings Loan.

There were no bonds issued during the year 1916 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, to the amount of $\$ 234,598.04$.

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 in any subsequent year."


Commonwealth's proportion of expenditures,
\$48,344 25
Advances for cities and towns,
$\$ 586,80600$

72,38240
Balance Nov. 30, 1916,
$\$ 514,42360$

## 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 $\$ 145,500$, bearing interest at 4 per cent., have been issued during the year, as follows: $\$ 65,000$ for the armory at Woburn; $\$ 73,500$ for the armory at Taunton; $\$ 3,500$ for the Commonwealth Armory, Boston; $\$ 3,000$ for the armory at Lawrence; and $\$ 500$ for the armory at Adams. The total amount of bonds issued to Nov. 30, 1916, for armory purposes is $\$ 5,083,000$. Of this amount $\$ 251,000$ have been redeemed, leaving outstanding bonds to the amount of $\$ 4,832,000$.

## Charles River Basin Loan.

There have been issued during the year bonds to the amount of $\$ 35,000$, bearing interest at 4 per cent., under the provisions of chapter 188 of the General Acts of 1915 , for the purpose of completing the improvements on the southerly bank of Charles River Basin between North Beacon Street in Boston and Galen Street in Watertown, and, in connection therewith, to construct a driveway connection from Brook Street in Brighton to Charlesbank Road in Newton.

The total amount of Charles River Basin loan bonds issued to date is $\$ 4,500,000$, of which $\$ 42,000$ have been redeemed, leaving bonds to the amount of $\$ 4,458,000$ outstanding.

## Concord Avenoe Highmay Loan.

Chapter 196 of the General Acts of 1915 authorized and directed the Massachusetts Highway Commission to construct and improve the highway known as Concord Avenue in the city of Cambridge, from Walden Street to the Belmont line. The Treasurer and Receiver-General was authorized to borrow such sums, not exceeding $\$ 38,000$, as were required for the cost and expense incurred. Under this authority there was borrowed in 1915 the sum of $\$ 10,000$ and in 1916 the sum of $\$ 28,000$ on 4 per cent. demand notes. The construction and improvements were completed during the present year, and the cost and expense, including interest, was apportioned and assessed as follows: $37 \frac{1}{2}$ per cent. upon the Commonwealth, 25 per cent. upon the county of Middlesex and $37 \frac{1}{3}$ per cent. upon the city of Cambridge.

Granite Avende Bridge Loan.
All the work in connection with the construction of this bridge has been completed and all accounts settled, with the exception of an award to Frank B. Newton for damages to his property. Mr. Newton refused to accept the award and petitioned the Superior Court for assessment of damages by a jury. As this case may not be settled for some time, a preliminary assessment upon the parties interested of the expenses already paid was made during the year, thus saving them a considerable sum in interest charges.

Harbor Inprovement Loan.
There have been issued during the year bonds to the amount of $\$ 350,000$, bearing interest at 4 per cent., as authorized by chapter 279 of the General Acts of 1915 , for the expenses of the construction of piers and such other work as may be necessary and advisable for the improvement of the harbor and terminal facilities of the city of Fall River.
There have been issued to date for harbor improvements bonds to the amount of $\$ 1,250,000$, of which $\$ 30,000$ have been redeemed, leaving outstanding bonds to the amount of $\$ 1,220,000$.

## Hingean Highiway Loan.

The Massachusetts Highway Commission is authorized and directed by chapter 213 of the General Acts of 1916 to construct and maintain a State highway in the town of Hingham, and it is authorized to purchase or take such land and buildings as may be deemed necessary in the laying out and construction of said highway. The cost and expense incurred under authority of this act shall, in the first instance, be borne by the Commonwealth, and the Treasurer and Receiver-General is authorized and directed to borrow upon the credit of the Commonwealth such sums of money as may be required therefor to an amount
not exceeding $\$ 200,000$. Upon the completion of the highway the actual cost, including the cost of construction, land damages and interest on money borrowed, shall be apportioned as follows: $37 \frac{1}{2}$ per cent. to the Commonwealth, 25 per cent. to the county of Plymouth and $37 \frac{1}{2}$ per cent. to the town of Hingham. No money has been borrowed under this act.

## Massachusetts Mitittary Service Loan.

At the extra session of the Legislature an act was passed, chapter 310 of the General Acts, providing that there should be paid to each noncommissioned officer and soldier who had been, or who was thereafter, mustered into the military service of the United States as a part of the quota of this Commonwealth for service on the Mexican border, the sum of $\$ 10$ per month. Said amount was to be paid monthly, and was to date from the muster-in to the United States service and to continue until Jan. 15, 1917, unless the service was sooner termi-- nated.

For the purpose of meeting the expenses authorized by this act an issue of bonds or notes to an amount not exceeding $\$ 500,000$, for a term not exceeding five years, was authorized. There were issued during the year serial notes to the amount of $\$ 300,000$, bearing interest at $3 \frac{1}{2}$ per cent.

## Metropolitan Parks Loan.

Chapter 265 of the General Acts of 1916 authorizes an expenditure of $\$ 5,000$ in addition to the sums already authorized by chapter 655 of the Acts of 1911, and acts in amendment thereof or in addition thereto, for the protection of the public health in the valley of the Neponset River. In addition to the above, chapter 146 of the Resolves of 1916 provides an amount of $\$ 3,000$ for the same purpose and for investigations as to the control and regulation of the height of water in said river at the Mattapan Mills dam. These make a total of $\$ 211,000$ authorized for this purpose, one-half of which $(\$ 105,500)$ is to be provided for by the issue of bonds. There were issued during the year bonds to the amount of $\$ 4,000$, bearing interest at 4 per cent., which makes the total amount issued for this purpose $\$ 101,500$.

There were also issued during the year bonds to the amount of $\$ 100,000$, bearing interest at 4 per cent., as follows: $\$ 50,000$ as authorized by chapter 368 of the Special Acts of 1915 for the reconstruction of a bridge over the Charles River between the city of Newton and the town of Weston, and $\$ 50,000$ as authorized by chapter 4 of the General Acts of 1915 to provide immediate work on the parks and river basins.

The total amount of metropolitan parks loan bonds issued to date is $\$ 9,751,500$, of which $\$ 30,500$ have been redeemed, leaving bonds outstanding to the amount of $\$ 9,721,000$.

Metropolltan Parks Loan, Series Two (Parkways and Boulevards).
The Metropolitan Park Commission is authorized by chapter 186 of the General Acts of 1916 to spend the sum of $\$ 20,000$ in order to improve for parkway purposes the land given to the Commonwealth by the town of Arlington under
authority of chapter 188 of the Special Acts of 1915. A bond issue to the amount of $\$ 20,000$, for a term not exceeding forty years, is authorized to meet the expenditures under this act, none of which has been issued.

- Chapter 235 of the General Acts of 1916 authorizes and directs the Metropolitan Park Commission to lay out and construct a certain parkway or boulevard in the town of Braintree, and to take or acquire by purchase or otherwise such land as may be necessary therefor, and to expend for the same a sum not exceeding $\$ 10,000$. An issue of bonds to the above amount is authorized to meet the expenditures under this act, none of which has been issued.
In order to complete the construction of so much of the Dedham Parkway as has been acquired by the Metropolitan Park Commission, in accordance with chapter 699 of the Acts of 1912, an expenditure of $\$ 10,000$ is authorized. To meet the expenses incurred the Treasurer and Receiver-General is authorized to issue bonds to the amount of $\$ 10,000$, for a period not exceeding forty years. No bonds have been issued for this purpose.
There were issued during the year bonds to the amount of $\$ 635,000$, bearing interest at 4 per cent., as follows: $\$ 200,000$ for the acquisition of land for and the construction of certain parkways and boulevards, as authorized by chapter 699 of the Acts of 1912; $\$ 35,000$ for the construction and extension of the Alewife Brook Parkway, as authorized by chapter 243 of the General Acts of 1915; $\$ 50,000$, as authorized by chapter 5 of the General Acts of 1915 , to provide immediate work on the parkways and boulevards under the care of the Metropolitan Park Commission; and $\$ 350,000$ for the construction of a new bridge over the Neponset River between the cities of Boston and Quincy, as authorized by chapter 300 of the General Acts of $1915, \$ 15,000$ of which was to pay for a note issued in 1915 in anticipation of the bond issue.
The total amount of metropolitan parks loan, series two, bonds issued to date is $\$ 6,485,000$, of which $\$ 36,500$ have been redeemed, leaving a balance outstanding of $\$ 6,448,500$.


## Metropolitan Sewerage Loan.

The Metropolitan Water and Sewerage Board is authorized by chapter 93 of the General Acts of 1916 to install a pumping engine and two boilers and the necessary connections at the Ward Street pumping station, Boston. To meet the expenses incurred under the provisions of this act the Treasurer and Re-ceiver-General is directed to issue from time to time metropolitan sewerage bonds to an amount not exceeding $\$ 40,000$, none of which has yet been issued.

Chapter 159 of the General Acts of 1916 directs the Metropolitan Water and Sewerage Board to provide an outlet at the Reading town line in or near Brook Street for the sewage of said town, and to construct a main trunk sewer or sewers through such parts of the towns of Wakefield and Stoneham and the city of Woburn from the Reading town line to such point in the north metropolitan system as said Board may determine to be necessary in order to connect with a main trunk sewer in the Mystic valley. To meet the expenses incurred under the provisions of this act a bond issue to an amount not exceeding $\$ 285,000$, for a term not exceeding forty years, is authorized, none of which has been issued.

There have been issued during the year bonds to the amount of $\$ 425,000$, bearing interest at 4 per cent., for the following purposes: $\$ 350,000$ for the expenses of including the town of Wellesley within the south metropolitan sewerage district, as authorized by chapter 343 of the Acts of 1914; $\$ 70,000$ for the lowering of the siphon of the metropolitan sewer which crosses the Malden River, as authorized by chapter 215 of the General Acts of 1915 ; and $\$ 5,000$ for an additional outlet for the south metropolitan sewer at Nut Island, Quincy, as authorized by chapter 210 of the General Acts of 1915.
The total amount of metropolitan sewerage loan bonds issued to date is $\$ 16,436,412$, of which $\$ 58,500$ have been redeemed, leaving a balance outstanding of $\$ 16,377,912$, as follows: -


## Metropolitan Water Loan.

The Metropolitan Water and Sewerage Board is authorized by chapter 172 of the General Acts of 1916 to construct a line for the transmission of electricity between the power station at the Wachusett Dam in Clinton and the power station at the Sudbury Dam in Southborough; to relocate and connect meters for the measuring of water supplied through the low service to the metropolitan water district; to construct a 12 -inch pipe line in Poplar Street, West Roxbury, and under the Neponset River; and to install a new pumping engine at the Arlington pumping station. To meet the expenses incurred under the provisions of this act bonds to an amount not exceeding $\$ 150,000$ may be issued, to be taken from the unexpended balance of $\$ 196,000$ appropriated by chapter 694 of the Acts of 1912. No bonds have yet been issued for this purpose.
There were issued during the year bonds to the amount of $\$ 66,000$, bearing interest at 4 per cent., for certain improvements authorized by chapter 601 of the Acts of 1914.

The total amount of metropolitan water loan bonds issued to date is $\$ 42,602,000$, of which $\$ 72,000$ have been redeemed, leaving a balance outstanding of $\$ 42,530,000$.

Norte Beacon Street Bridge Loan.
There was issued on May 25, 1916, a note due Aug. 25, 1916, for $\$ 60,000$ for the construction of a bridge over the Charles River between the city of Boston and the town of Watertown at North Beacon Street, as authorized by chapter 780 of the Acts of 1914. This note, together with a demand note for $\$ 10,000$ issued in 1914, was paid on August 25, and another note for $\$ 75,000$, bearing interest at 3 per cent., payable Feb. 26, 1917, was issued.

Prisons and Hospitals Loan.
There have been issued during the year bonds to the amount of $\$ 10,000$ to pay for demand note issued.in 1915 for the construction of an asylum at the Grafton Colony, as authorized by chapter 679 of the Acts of 1912, as amended by chapter 3 of the Acts of 1913 and chapter 130 of the Resolves of 1914.
The total issue of bonds for prisons and hospitals to Nov. 30, 1916, is $\$ 9,576$,250, as follows: -


Massachusetts Hospitals for Consumptives loan,
Massachusetts Hospital for Epileptics loan, .
Medfield Insane Asylum loan,
36,674,500 00 765,500 00 666,450 00 1,469,800 00
\$9,576,250 00

## Soldiers' Gratuity Loan.

During the year there have been allowed and paid 24 claims, making the total number of claims paid to date 4,539 , amounting to $\$ 567,375$. The total amount of bonds issued for this purpose is $\$ 505,000$, of which $\$ 217,000$ have been redeemed, leaving the balance outstanding $\$ 288,000$.

## State Highway Loan.

The Massachusetts Highway Commission is directed by chapter 203 of the General Acts of 1916 to construct and improve the State highway known as the Black North route, from Lowell to Lawrence, in the towns of Dracut and Methuen, and to expend therefor a sum not exceeding $\$ 10,000$. An issue of bopds to an amount not exceeding this sum, for a term not exceeding fifteen years, is authorized, none of which has yet been issued.

Chapter 204 of the General Acts of 1916 authorizes the Massachusetts Highway Commission to expend the sum of $\$ 8,000$ during the present year, in addi-
tion to the $\$ 12,000$ appropriated by chapter 230 of the General Acts of 1915, for the construction of a highway from the town of Norton to the city of Taunton. A bond issue to an amount not exceeding $\$ 8,000$, for a term not exceeding fifteen years, is authorized to meet the expenditures incurred under the provisions of this act, none of which has been issued.
An expenditure of $\$ 5,000$ during the present year is authorized by chapter 219 of the General Acts of 1916, in addition to any sums heretofore appropriated, for the purpose of constructing and improving the highway between the existing highway in the town of Milford, leading through Hopkinton, to the existing highway in the town of Southborough. An issue of bonds to an amount not exceeding $\$ 5,000$, for a term not exceeding ten years, is authorized to meet the expenditures, none of which has been issued.
The Massachusetts Highway Commission is authorized by chapter 230 of the General Acts of 1916 to expend a sum not exceeding $\$ 200,000$ in purchasing or taking by right of eminent domain land for the purpose of laying out and constructing a highway in the city of Revere, and to use any balance of said money that is not, in its opinion, necessary for the payment of land damages for the construction of the highway. To meet the expenses incurred under this act an issue of bonds to an amount not exceeding $\$ 200,000$, for a term not exceeding fifteen years, is authorized, none of which has been issued.
Bonds to the amount of $\$ 642,000$, bearing interest at 4 per cent., have been issued during the year for the following purposes: $\$ 591,000$, under the authority of chapter 704, Acts of $1912 ; \$ 10,000$ for the improvement of a highway in the town of Ashburnham, as authorized by chapter 229 of the General Acts of 1915; $\$ 12,000$ for the construction of a State highway from the town of Norton to the city of Taunton, as authorized by chapter 230 of the General Acts of 1915; $\$ 14,000$ for the improvement of a highway in the towns of Mashpee and Barnstable, as authorized by chapter 242 of the General Acts of 1915; and $\$ 10,000$ for the improvement of the highway between North Brookfield and Barre Plains, as authorized by chapter 257 of the General Acts of 1915.
The total issue of State highway bonds to Nov. 30, 1916, is $\$ 10,872,000$, of which $\$ 1,495,500$ have been redeemed, leaving a balance outstanding of \$9,376,500.

## State House Construction Loan.

Chapter 181 of the General Acts of 1916 amends chapter 256 of the General Acts of 1915 by increasing the amount authorized for completing the addition on the westerly side of the State House to $\$ 665,000$.
There have been issued during the year bonds to the amount of $\$ 700,000$, bearing interest at 4 per cent., as follows: $\$ 100,000$ for the construction of additions to the State House, being the balance of the amount authorized by chapter 830 of the Acts of 1913 ; and $\$ 600,000$ for the completion of the addition on the westerly side of the State House, as authorized by chapter 256 of the General Acts of $1915, \$ 100,000$ of which amount was to pay for the note issued in 1915.

## Western MLassachusetts Highway Loan.

There were issued during the year bonds to the amount of $\$ 500,000$ to pay for the note issued in 1915 for the construction of certain highways in the five western counties, as authorized by chapter 221 of the General Acts of 1915. Of this amount, $\$ 36,000$ were redeemed during the year, leaving outstanding on Nov. 30,1916 , bonds to the amount of $\$ 464,000$.

Transfers to cover Certain Deficiencies, as authorized by Chapter 549 of the Acts of 1908.

| Executive department: - |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Lieutenant-Governor and Council, | . | . | . |  |  | . |  |  |
| Treasurer's department, incidentals, | . | . | . |  |  |  |  |  |
| Reimbursement for official bonds, | . |  |  |  |  |  |  |  |
| Secretary's department: - |  |  |  |  |  |  |  |  |
| Publication of Province Laws, | . |  | . | . |  | . |  |  |
| Publication of Province Laws Index, | . |  |  |  |  |  |  |  |
| Printing: - |  |  |  |  |  |  |  |  |
| General Laws, | . |  | . |  |  |  |  |  |
| Public documents, . | . |  |  |  |  |  | 1,87 |  |
| Purchase of paper, | . |  | . |  |  |  | 17,08 |  |
| Elections: - |  |  |  |  |  |  |  |  |
| Ballots for elections, |  |  | . |  |  |  | 1,7 |  |
| Blank forms for town officers, |  |  |  |  |  |  | 5,07 |  |
| Probate and insolvency courts: - |  |  |  |  |  |  |  |  |
| Compensation of judges acting for others, |  |  |  |  |  |  |  |  |
| District attorneys, travel, |  |  | . |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
| Printing report, . |  |  |  |  |  |  |  |  |
| Suppression of infantile paralysis, |  |  |  |  |  |  | 5,00 |  |
| After-care work, infantile paralysis, | . |  |  |  |  |  | 5,00 |  |
| Board of Registration in Medicine: - |  |  |  |  |  |  |  |  |
| Clerks and expenses, |  |  |  |  |  |  |  |  |
| Board of Registration of Nurses: - |  |  |  |  |  |  |  |  |
| Expenses, |  |  |  |  |  |  |  |  |
| Department of Animal Industry: - |  |  |  |  |  |  |  |  |
| Compensation of inspectors of adimals, |  |  |  |  |  |  |  |  |
| Bank Commissioner:- |  |  |  |  |  |  |  |  |
| Travel and other expenses, |  |  |  |  |  |  | 1,68 | 8 |
| Printing report, |  |  |  |  |  |  |  |  |
| Public Service Commission: - |  |  |  |  |  |  |  |  |
| Stenographic reports, |  |  |  |  |  |  |  |  |
| Bay State Street Railway fare investigation, |  |  |  |  |  |  | 9,11 |  |
| State Examiners of Electricians: - |  |  |  |  |  |  |  |  |
| Salaries of employees, |  |  |  |  |  |  |  |  |
| District Police: - |  |  |  |  |  |  |  |  |
| Detective department, travel of.members, |  |  |  |  |  |  |  |  |
| Steamer "Lotis" expenses, |  |  |  |  |  |  |  |  |
| Adjutant-General's department: - |  |  |  |  |  |  |  |  |
| Company armorers, |  |  |  |  |  |  |  |  |
| Allowance to headquarters and companies, |  |  |  |  |  |  | 15 |  |
| Repairs to uniforms, |  |  |  |  |  |  | 3,12 |  |
| Quartermaster-General's department:- |  |  |  |  |  |  |  |  |
| Expenses, |  |  |  |  |  |  |  |  |
| Maintenance of armories, first class, |  |  |  |  |  |  | 1,34 |  |
|  |  |  |  |  |  |  |  |  |



Chapter 370, Acts of the year 1914, provides that money may be advanced from the treasury of the Commonwealth to officials authorized to expend money, subject to such rules and regulations as the Auditor of the Commonwealth may determine. One of the purposes enumerated is to secure cash discounts wherever possible.

Below is given a table showing increased savings to the Commonwealth in this way: -

Statement of Discounts.

| Name of Ingtitution. | 1914. | 1915. | 1916. |
| :---: | :---: | :---: | :---: |
| Insane and Feeble-minded. |  |  |  |
| Boston, | \$1,126 08 | \$1,243 27 | \$1,273 35 |
| Danvers, | 84948 | 96032 | 1,105 13 |
| Foxborough, | 38162 | 38106 | 35083 |
| Gardner, . | 1,045 90 | 89381 | 89278 |
| Grafton, - ${ }^{\text {a }}$, | 89406 | 99890 | 1,163 44 |
| Massachusetts School for the Feeble-minded, . | 98719 | 94866 | 1,042 65 |
| Medfield, . . . . . | 1,844 55 | 1,479 70 | 1,205 28 |
| Monson, | 37713 | 50502 | 63356 |
| Northampton, | 33455 | 38967 | 62378 |
| Taunton, | 1,329 97 | 1,471 30 | 1,553 89 |
| Westborough, | 94429 | 84529 |  |
| Worcester, ${ }_{\text {Wrentham }}$ School, | 1,087 598 84 | 1,123 6874 | 1,16966 869 |
| Wrentham School, | 59884 | 68774 | 86982 |
| Tuberculosis Sanatoria. |  |  |  |
| Lakeville, | 26225 | 31946 | 38590 |
| Massachusetts Hospital School, | 22896 | 22030 | 20490 |

## Recommendation.

I have to call to the attention of the General Court the fact that for the first time in many years the accounting for funds advanced under the statutes for the payment of pay and allowances to members of the militia, on account of mobilization and tour of duty, has not been satisfactorily completed up to the close of the fiscal year. Unusual circumstances in connection with the trouble on the Mexican border have a bearing upon this condition, but do not seem to justify entirely the absence of proper vouchers in this office at the end of the fiscal year. I recommend such legislation in this matter as may seem desirable.

## In Conclusion.

A careful examination of the books and accounts of the Treasurer and Re-ceiver-General has been made and the cash and securities found to be correct, as shown by the books of this department.
During the year changes have been made in the system of keeping the accounts in this department, with a desire to improve the method of reporting the expenditures of the Commonwealth making up the cost of government. This term, "cost of government," is not readily defined, and depends somewhat upon the purpose of the person and the position from which he views the
expenditures. This department feels, therefore, that expenditures for genere purposes should be under appropriate headings, showing the source from, or method by, which expenditures are met. In making this change it has become necessary to revise what was formerly Statement IV., which under the new arrangement becomes Statement III.
On the first page of this report appears a summary statement of receipts and expenditures. Under "expenditures" the first two items show the expenditures of the State, in accordance with the old classification, which have a direct effect upon the State tax. This, perhaps the most important featupe of State finance, has not been confused, but all expenditures have been shown in such a way that the different classes can be combined to suit the view of the person using the report. . The third item shows assessments and special receipts heretofore shown under the general classification of funds, as these expenditures are only indirectly connected with the State tax. I feel assured that this change in reporting is in line with some of the more advanced opinions of the day upon reporting public expenditures.

Respectfully submitted,
ALONZO B. COOK,
Auditor.

## Partif.

## REVENUE.

Under the general term "Revenue" are included all treasury transactions except those of the sinking funds, trust funds and deposits, agency distributions, investment transactions and tepporary loans.

Statement I. is a summary statement of receipts and payments.
Statement II. is a detailed statement of receipts, including the State tax, with a particular statement of the condition of each account not entering into the ordinary revenue. Statement III. is a statement of expenses paid and unpaid, classified zo as to show the expenditures from ordinary revenue, bond issues or other special reccipts, and special assessments; it also shows the appropriations for 1916.
Statement IV. is a statement of expenses paid and unpaid for 1916 in detail.

Land for reforestation, valuation,
Land registration assurance fund,
Land used for public purposes, reimbursement to cities and towns for loss of taxes on,
Lawrence armory, valuation
Laws:
Building, recess committee on,
Fish and game, enforcement of
General, printing of,
Province, publication of
Publishing,
Relative to charities, printing manual of
Relative to charities, printing manual of, . . . 453
Relative to highways, commission to revise and codify, . . . . 213
Relative to partitions of real estate, etc., commission to revise and codify; . 217
Relative to taxation, commission to investigate
Leach, Angela M., annuity,
Legislation, Commission on Uniformity of,
Legislation, recommendations for,
Legislative bulletin
Expenses,
Subscriptions,
Legislative committees, expenses, . . . . . . . . . 205
Legislative department,
Legislative investigations, 141, 211-221
Legislative printing,
Legislature:
Allowances,

Chaplains, Senate and House
Clerks, Senate and House,
Contingent expenses,
Doorkeepers, messengers, pages and postmaster, . . . . . . . . . . . . 203
Expenses of committees,
Expenses of committees,
House:
Pay roll,
Printing and binding, . . . . . . . . . 207
Stationery, . . . . . . . . . . 208
Manual for the General Court, . . . . . . . . 208
Senate:

$$
\begin{aligned}
& \text { Pay roll, } \\
& \text { Printing and binding, }
\end{aligned}
$$

Stationery
Sergeant-at-Arms' department,
Lewis Bay at Barnstable and Yarmouth, improvement of
Lexington, police steamer, expenses of, . . . . . . . . 328
Library, State,
Library, S
Cold-storage.warehouse, . . . . . . . . . 71
71
Hawkers' and peddlers',
Hunters',
Insurance,
Itinerant vendors,
Liquor,
Moving picture,

Lieutenant-Governor and Council, compensation and travel,
Life insurance companies' excise tax,
Life insurance companies' valuation tax,
Life Insurance Department, Savings'Banks,
Lind, Bertha T., annuity,
Liquor licenses,
Loan Agencies, Supervisor of,
Loan fund investments.
Loans, sinking funds and annual interest,
Lobsters, egg-bearing, purchase of,
London Assurance Corporation trust deposit, . . . . . . . . 397
London sliding scale, investigation of, . . . . . . . . . 321
Lotis, police steamer, expenses of, . . . . . 99
Lowell, city of, receipts for support of normal school, . . . . . . 846
Lowell armory, valuation
Lowell Normal School:
Buildings,
578
578
Fire prote ..... 445
74
Income,
Per capita cost (text), ..... 59
Lowell Textile School,
Lowell Textile School, Lowell Textile School,
798
798
Lunenburg, improvement of ..... 670

Lyman School for Boys, Westborough
Buildings,
Expenses,
75Income,
Instruction of boys in the public schools from, ..... 669
Lamb fund,670

Lyman trust fund,
Parole department,
Per capita cost (text)
Valuation, . . $\dot{\text { d }}$
Lyman trust fund, Lyman School,
Lynn armory, valuation,
Lynn Fells Parkway,
Lynn Harbor anchorage basin,
Lynn Harbor playground, completing,
Lynn Harbor and Saugus River fund, improvement of, 106, 221
Lynn sewage disposal,
Lynn Shore Reservation,
Lyons, Cornelius J., annuity,

## M.

Maintenance of aeroplanes by the militia,

Maintenance of armories, first class,

Maintenance of armories, second and third class,
Mainter the militia,
Maintenance of horses for the militia,
Maintenance of old State House, *

## DETALI No. 21.

Interest.


## DETALI No. 22.

Sales.
Segretary of the Commonwealth. Blue Book (Acts 1908, chap. 443),
Plates,
Bradford Histories ( $\dot{\text { Resolves }} 1898$, chap. 68),
Revised Laws and Index (Resolves 1901, chap. 123),
Masbachusettr Atlas Sheets. Commission on Waterways and Public Lands, ${ }^{1}$

Massachosettrs Bird Boor
[Resolves 1907, chap. 77.]
Secretary of the State Board of Agriculture,

95
47
85
80
00
00

Massachusetts Gamt Bird Book. [Resolves 1010, chap. 90. ] Secretary of the State Board of Agriculture, Industrial Accident Board.
Secretary of the Board (reports of cases),

Legiblative Bulletin Subscriptions.
Sergeant-at-arms, Resolves 1002, chap. 3.]
${ }^{1}$ Sales formerly from Harbor and Land Commission.
SLATHMENT II. Revenue Receipts in Detail. Detall 22.

Sales - Concluded.
Departagent of Antasal Industry.
[Revised Laws, chap. 6, sect. 56.]
Cowmissioner of Animal Industry:
Cs easses of glandered horses,
HE Ces, etc.,.
District Police.
[Revised Laws, chap. 100, sect. 80; Acts 1908, chap. 583.] Gonfiscated liquors,

Mmbtary Supplies, Quartermaster-General's [Acts 1911, chap. 554.
Quartermaster-General :-
Suartermaster-General - - -
Sale of clothin
Sale of horses,


## STATEMENT III.

Statement of Appropriations and Expenses incurred in 1916.
LEGISLATIVE DEPARTMENT.


## STATEMENT IV.

## Expenses Paid and Unpaid for 1916 in Detail. LEGISLATIVE DEPARTMEN'T.

[Citntions for 1915 and 1016 refer to Special Acts except when chapter numbers are printed in itnlics.]
DETAIL No. 127.
Senate Pay Roll.
[Revised Laws, chap. 3; Acts 1011, chap. 076; 1010, chap. 1.]


DETALL No. 128.
House of Representatives Pay Roll.
[Revised Laws, chap. 3; Acts 1011, chap. 676; 1016, chap. 1.]


Whitopo
Muethuen,
Boston,
TMFrence,
Monson,
Springfiel
Beverly,
Springfield
Cambridge,
Cambridge,
Ludlow,
Plymouth,
Cambridge,
Salem,
Dracut,
Edgartown,
Amesbury,
New Bedford,
Westfield,
Springfield
Boston,
Boston,
Lowell,
Royalston,
Boston,
Boston,
Brockton,
Boston,
Worcester,
Sandwich,
Boston,
Boston,
Worcester,
Boston,
Waltham,
Reading,
Newburyport,

20th Midalesex,
8 th ,
11 th Bux,
Bufolk,
7 th Essex.
1st Hampden,
6th Hampden,
14th Suffolk,
20th Essex,
5th Hampden
2d Middlesex
1st Middlesex,
2 d Hampden,
1st Plymouth,
2d Middlesex
17th Essex,
14th Middlesex,
1st Dukes,
1st Essex,
7 th Bristol,
12th Hampden
3d Hampden,
10th Suffolk,
19th Middlese
1st Worcester,
20 th Suffolk,
18th Suffolk,
9th Plynsouth,
10th Suffolk,
20 th Worcester,
1st Barnstable,
7th Suffolk,
9th Suffolk,
17th Worcester,
25th Suffolk
5 th Middlesex,
20th Middlesex,
25th Essex,

르묘

| 3000 | 1,000 04 | 1,02000 |
| :---: | :---: | :---: |
| 21000 | 1,000 00 | 1,21000 |
| 7000 | 1,000 00 | 1.07000 |
| 1000 | 1,00000 | 1,010 00 |
| 6000 | 1,00000 | 1,080 00 |
| 18000 | 1,000 00 | 1,180 00 |
| 20000 | 1,000 00 | 1,200 00 |
| 1000 | 1,000 00 | 1,010 00 |
| 4000 | 1,000 00 | 1,040 00 |
| 20000 | 1,00000 | 1,200 00 |
| 1) 00 | 1,000 00 | 1,010 00 |
| 1000 | 1,000 00 | 1,010 00 |
| $2 \times 00$ | 1,00000 | 1,220 00 |
| (1) 00 | 1,000 00 | 1,080 00 |
| 1000 | 1,000 00 | 1,010 00 |
| 4000 | 1,000 00 | 1,040 00 |
| 7000 | 1,000 00 | 1,070 00 |
| 20000 | 1,000 00 | 1,20000 |
| 9000 | 1,000 00 | 1,090 00 |
| 12000 | 1,000 00 | 1,120 00 |
| 22000 | 1,000 00 | 1,220 00 |
| 20000 | 1,000 00 | 1,200 00 |
| 1000 | $\because, 100000$ | 2,010 00 |
| 1000 | 1,000 00 | 1,010 00 |
| (j0 00 | 1,00000 | 1,060 00 |
| 18000 | 1,000 00 | 1,160 00 |
| 1000 | 1,000 00 | 1,010 00 |
| 1000 | 1,000 00 | 1,010 00 |
| (j0 00 | 1,000 00 | 1,060 00 |
| 1000 | 1,000 00 | 1,010 00 |
| 4000 | 1,000 00 | 1,090 00 |
| 13000 | 1,000 00 | 1,130 00 |
| 1000 | 1,000 00 | 1,010 00 |
| 1000 | 1,000 00 | 1,010 00 |
| 9000 | 1,000 00 | 1,090 00 |
| 1000 | 1,000)00 | 1,010 00 |
| $\because 000$ | 1,000 00 | 1,020 00 |
| 3000 | 1,000 00 | 1,030 00 |
| 8000 | 1,000 00 | 1,080 00 |

House of Representatives Pay Roll - Continued.


Johraco w. Hill
©harles N. James,
Henry W. Jarvis,
Victor Francis Jéwett,
John G. Johnson,
Michael H. Jordan,
Michael H. Jordan,
John J. Kearncy,
David L. Kelley,
Edward I. Kelley,
William W. Kennard,
Robert T. Kent,
Joseph O. Knox,
Arthur F. Lamb,
Ernest A. Larocquc,
Charles S. Laveler,
Joseph M. Levenson,
John N. Levins,
Fred O. Levis,
George E. Lilley,
Daniel W . Lincoln,
George A. Lindberg,
George W . Love,
James M. Lyle,
Frank E. Lyman,
Luther B. Lyman,
John H. Lynch,
James E. MacPherson,
John P. Mahoney,
Lloyd Makepeace,
Michael F. Malone,
David Mancovitz,
Frank A. Manning,
Felix A. Marcella,
Arthur E. Marsh,
Robert B. Martin,

Duchan
Boaston
Ancovor,
Reominste
Cambridge,
Newton,
Lowell,
Worcester
Lawrence,
Boston,
Boston,
Fairhaven,
Boston,
Somerville,
Pittsfield,
Somerville,
Templeton
Fall River
Boston,
Chelsen,
Lowell,
New Bedford,
Worcester,
Worcester,
West Springficld,
Gloucester,
Easthampton,
Medford,
Cambridge,
Framingham,
Boston,
Malden,
Worcester,
Boston,
Brockton,
Boston,
Springfield,
Boston,

12 Nortolk 18th Norfolk, 11th Worcester 2d Middleser. 4th Middlesex, 17 th Middlesex, 13th Worcester, 6th Essex,
17 th Suffolk,
2d Suffolk,
6th Bristol,
1st Suffolk
25 th Middlesex,
5 th Berkshire,
26th Middlesex,
2d Worcester,
11 th Bristol,
24 th Suffolk,
5th Suffolk,
13th Suffolk,
18th Middlerex,
7 th Bristol,
22d Worcester
18 th Worcester
2d Hampden,
23d Essex,
2d Hampshire,
27 th Middlesex,
lst Middlesex,
7 th Middlescx,
4th Suffolk,
23d Middlcsex,
15th Worcester,
8th Suffolk,
11 th Plymouth,
6th Suffolk,
5 th Hampden,
3d Norfolk,

House of Representatives Pay Roll - Continued.


Statement IV．
Expenses for 1916 in Detail．
House of Representatives Pay Roll－Concluded．

|  | 88888888888888888888 <br>  <br>  | 8 0 0 0 0 0 $i 0$ 0 | 8 0 0 0 0 0 0 0 |
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|  | 88888888888898888888 <br>  <br>  | －8 |  |
| $\begin{aligned} & \text { 䯩 } \\ & \text { 品 } \end{aligned}$ | 88883888883ミ8888888 <br>  $\infty$－ | 8 0 0 10 0 0 |  |
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| $\begin{aligned} & \text { 白 } \\ & \text { 号 } \end{aligned}$ |  |  |  |

## DETAI No． 129.

Clerks and Assistants－Senate And House．
［Acts 1907，chap．403；1911，chap．674；1915，chap．271；1916，cc．1，277，374．］


DETAII No． 130.
Doorkeepers，Messengers，Pages And Postmaster．
TRevised Laws，chap．10；Acts 1914，chap．710；1915．chaps．1，202，360；1916，chap．1．］

${ }^{1}$ Received 350 account of extra session


## DETAIL No. 131.

Chaplains - Senate and House.
[Revised La5s, chap. 3; Acts 1913, chap. 400; 1916, chap. 1.]

Sravtuen IV.
Expenses for 1916 in Detail.
Detail 132.

DETALL No. 132.
Tixpenses of Legislative Commttees.
'[Revised Laiwe, chap. 6, sects. 43, 44; Acts 1903, chap. 233; 1916, chap. 1.]

${ }^{1}$ Includes $\$ 8.90$ for reporting a hearing.

Expenses of Legislative Comaittees - Continued.


Sutcurent IV.
Expenses for 1916 in Detail.
Details $133,134$.
Expenses of Legislative Conaittees - Concluded.


DETAIL No. 133.
Fees of Witnesses before Condmttees.
[Revised Larrs, chap. 10; Acts 1916, chap. 1.]


DETAIL No. 134.
Legislative Printing.
[Revised Laws, chaps. 6, 9; Acts 1916, chup. 1.]

Journal (bound, extra session), 1,000 copies,
legislative diaries ( 700 copies),
House bills and documents,
Ineprints and extra copies, Night work,
Postage,
Sundry printing and binding,
List of Committees ( 2,700 conies)
Manual for the Ceneral Court. 13,500 copies,
legislative Bulletin.
Printing bulletins, Nos. 1 to 36 ( 66,000 copies),
A. M. Bridgman, services editing (including daily lists).,
-


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2-2
$$

## DETAIL No. 135.

Other Legislative Expenses.
|Revised Laws, chaps. B, 10; Acts 1016, chap. 1.]

Books, periodicals, etc.

[^1]enate Stationery.
Envelopes, paper, etc., including dies,

Envelopes and paper
Pens, pencils and holders
ostage,

$$
\text { Contingent. }{ }^{1}
$$

ment room,
Frank H. Stecle, assistant in document room,
Levi H. Reavis, porter in house corridor
Others and lahor moving furniture,
Books (Massachusetts reports, etc.), Cases,
Document sticks and tapes
Drinking cups
Postage, stationery, etc.
Printing
ind mark

Sxamusnt IV.
Exponses for 1916 in Detail.
Detail 136.

Other Legislative Expenses - Concluded.


DETAIL No. 136.
Extra Session.
[Resolves 1916, chap. 166; Acts 1916, chap. 375.]


TYor names see.Detail No. 127
ratronern pay. Detail No. 128. Representatives Harry C. Foster and George P. Drury did not receive


STATEMENI IV.
Expenses for 1916 in Detail.
Details 137, 138.

## sPECIAL LEGISLATIVE INVESTIGATIONS.

ramelans for 1915 and 1916 refer to Special Acts except when chapter numbers are printed in italics.]


Commission on Uniformity of Legislation.
[Acts 1914, chaps. 381, 645.]
 Vision (by Massachusetts Comnission for the Blind).
[Resolves 1913, chap. 197; 1915, chap. 40; Acts 1913, chap. 820; 1915, chap. 347.]


## DETAII No. 139

Investigation of Methods of Conserving and Equillizing the Flowi Waters in the Rivers and Streams of the Conaionwealth (by pre Comaission on Watérivays and Public Lands).
[Resolves 1914, chap. 95; 1015, chap. 113; Acts 1914, chap. 734; 1915, chap. 384; 1916, chap. 222 $]_{]}$

| Services. |  | \$6,655 54 |
| :---: | :---: | :---: |
| S. S. Kent, special assistant (civil engineer),Engineers and assistants (as per commission pay rolls), | S1,509 62 |  |
|  | 3,008 42 |  |
| James C. White, services (investigations and editorial | 75000 |  |
| Services on special reports, : . . | $\underline{2500}$ |  |
| Labor, . . . | 1,362 50 |  |
| Expenses. |  |  |
| Blue prints, maps, books, etc., . | \$61 40 |  |
| Instruments, hardware, etc., | - 15368 |  |
| Postage, printing and stationery, | +120 74 |  |
| Traveling expenses, . . . | 2,426 68 |  |
| United States Geological Survey, Co-operative Work. |  |  |
| Engineers and field assistants, . | \$9881 63 |  |
| Gage readers, | 45405 |  |
| Traveling expenses, | 21500 |  |
| Traveling expenses, | 57231 |  |
| Supplies, hardware, etc., | 5641 | 2,270 40 |
|  |  | \$11,697 41 |
| Expended 1914, : $\quad: \quad \$ \quad \$ 2,513$ Expended 1915 1,657 70 |  |  |
| Expended 1915, : : : $\quad$ 11,697 44 |  |  |
| \$15,868 86 |  |  |

DETAFL No. 140.
Commission to report Uniform Methods and Procedure for Thance Land for Public Purposes.
[Resolves 1914, chap. 100; 1915, chap. 96; Acts 1914, chap. 734; 1915, chap. 369.]

| $\left.\begin{array}{l}\text { Tax Commissioner, Commassioners. } \\ \text { Attorney-General, } . \\ \text { Chairman of the Homestead Com- } \\ \text { mission, }\end{array}\right\}$Without <br> compensation. |  |  |
| :---: | :---: | :---: |
| Expenses. <br> Cornelius A. Parker, secretary, Stenographic services, | * . | $\begin{array}{r} \$ 22500 \\ 33 \end{array}$ |
|  |  | \$258 45 |
| 83,737 57 |  |  |

DETAFI No. 141.
Bond to report upon Practicability of providing Military Education for Boys and of creating a Militia Reserve.
[Resolves 1915, chap. 81; Acts 1915, chap. 369.]


Commision to revise and codify the Laws relating to Highways.
[Resolves 1015, chap. 95; Acts 1915, chap. 369; 1916, chap. 367.]

Statement IV. Expenses for 1916 in Dotail. Details 143, 144

DETAIL No. 143.
Investigation as to Advisability, Practicability and Approximatro $C$ of providing Continuous Waterway between Taunton River City of Brockton (by Harbor and Land Commission).

$$
\text { [Resolves 1915, chap. 103; Acts 1015, chap. } 369 . \text { ] }
$$



DETAFI No. 144.
Cominssion to investigate the Laws relative to Taxation.


DETAF No. 145.
Comembsion to investigate as to Terminal Facilities, etc., in the Metropolitan District.
[Resolves 1015, chap. 144; Acts 1015, chap. 382.]


## DETAII No. 146

Conmission to consider Questions of Monopoly and Rates in Ins urave

$$
\text { Resolves 1014, chap. 160; Acts 1014, chap. } 796 . \mid
$$



DETAII NO. 147.
Investigation of Non-pulmonary Tuberculosis Cases, etc. (by the Stwy
Departaent of Health.


## DETAN No. 148

Investigation as to Facilities for Special Training for Injured Pebisokz (by the Board of Education).
[Resolves 1916, chap. 75; Acts 1916, chap. 353.]
Stenographic services,

DETAIL No. 149.
Deternimation of Cost of Acquiring a Tract of Land in Gay Headirin a State Reservation (by the Commission on Waterways and Pubil Lands).
[Resolves 1010, chap. 76; Acts 1916, chap. 353.]
Engineering services (as per pay rolls)
Engineering services
Traveling expenses,



Brpenses for 1916 in Detail
Detans 150-152.

## DETAIL No. 150.

Comatssion to revise and codify the Jatws relative to Partitions of Real Estate and Allied Matters.
[Resolves 1916, chap. 81; Acts 1916, chap. 35̄3.]


## DETAI No. 151

Inyestigation as to Practicability and Advisability of Establishing a State Reservation at Purgatory Chasm, in the Town of Sutton (by the State Forest Commission).
[Resolves 1016, chap. 85; Acts 1916, chap. 353. ]

| Servicas, |
| :--- | :--- | :--- | :--- | :--- | ---: | ---: |
| Photographs and travel, |

## DETALI No. 152,

Board to investigate the Matter of Establishing a State Constabulary or Police Force which would relieve the Mmitla of Police DUTT
[Resolves 1016, chap. 02; Acts 1916, chap. 353.]

| Waltar A. Green, $\quad$ Board. $\left.\begin{array}{l}\text { D. Chauncey Brewer, } \\ \text { Russell B. Lowe, }\end{array} \quad: \quad\right\}$ Without compensation. <br> Robert T. Brady, services, <br> Expenses. <br> Pinting and stationery, |  |  |
| :---: | :---: | :---: |
|  | : $\quad$ | $\$ 32000$ 2012 |
|  |  | S340 12 |

## DETAF No. 153.

Comimsion to investigate the Use of Habit-forming Drugs and Effectiveness of the Laws pertaining thereto.


Comaission to investigate Agricultural Education at the Massachesetts Agricultural College, etc.
[Resolves 1916, chap. 106; Acts 1916, chap. 367.]


DETAN No. 155.
Investigation of Disability Retirement Allowance for Public Saróôil Teachers (by the Teachers' Retirement Board).
[Resolves 1916, chap. 152; Acta 1016, chap. 374.]
Travel and other expenses, $. \quad . \quad . \quad . \quad . \mid . \quad . \quad$.
$\qquad$

Expenses for 1916 in Detail.

## DETAIL No. 156.

Recess Conimttee on Building Laws.
[Legislative Order; Acts 1916, chap. 374.]


DETAN No. 157.
Reckss Connuttee on Worknen's Compensation Insurance Rates and Accident Prevention.
[Legislntive Order; Acts 1916, chap. 374.]

Statement IV. Expenses for 1916 in Detail. Derin

DETAII NO. 158.
Commission on Social Insurance.
[Resolves 1916, chap. 157; Acts 1916, chap. 374.]

|  | $\left\{\begin{array}{r}  \\ \$ 75000 \\ 75000 \\ 75000 \\ 75000 \\ 75000 \\ 75000 \\ 75000 \\ 75000 \\ 75000 \end{array}\right.$ | - |
| :---: | :---: | :---: |
|  | 575000 <br> 58333 <br> 25321 <br> 34116 <br> 18433 <br> 5921 <br> 12417 <br> 79522 |  |
|  |  | 89,840 00 |

DETAIL No. 159.
Coanission to investigate the Financial Condition of the Boston Ehz vated Railway Company.
[Resolves 1916, chap. 158; Acts 1016, chap. 374.]

1917.]

DETAIL No. 160.
New York, New Haven \& Hartford Railroad Capitalization.
[Acts 1915, chap. 383.]


DETAIL No. 161.
Lynn Sewage Disposal.
[Resolves 1914, chap. 63; 1915, chap. 7.]


## DETAM No. 194.

Massachusetts State F'irearen's Association.
[Acts 1900 , chap. 171; 1916, chap. 88.$]$
Treasurer of the association for the firemen's relief fund,
$\mathrm{d},|. \quad . \quad| \quad \$ 15,$.

DETAIL No. 195.
Payments to Families of Firemen Eilled or fatally injured wfile is the Discharge of their Duties.
[Revised Laws, chap. 32, sect. 77; Acts 1916, chap. 31.]


SERGEANT-AT-ARMS' DEPARTMENT.
for 1915 and 1916 refer to Special Acts except when chapter numbers are printed in italics.]

DETAIL NO. 196.
Salaries.
[Revised Larws, chap. 10; Acts 1016, chaps. 75, 367.]


Eddcation of and Aid to the Deaf, Dumb and Blind - Corchuder
Perkins Institution and Massachusetts School for the Blind: Instructors' services,
Instructors' travel, services, guides, clerks etc.,.

Recapitulation, Massachusetts Com Adminsion for the Blind: Industrial and educational aid, Mnintrenannce of industries,
Instruction of adult blind at home,

Ieducation of Deaf Pupils
[Revised Laws, chap. 39; Acts 1916, chap. 204.] American School for the Deaf
American School for the De
Boston School for the Deaf,
Horace Mann School for the Deaf,
Perkins Institution and Massachusetts School for the Blind,
Sarah Fuller Home,
Traveling expenses,

## Gratuities.

[Resolves 1869, chap. 19; 1916, chap. 22; Acts 1916, chaps. 204
Perkins Institution and Massachusetts School for the Blind, New England Industrial School for Deaf Miutes,


S1,774 76 $\$ 1,77476$
2,18460 -

DETAIL No. 424.
State Library.
(Acts 1910, chap. 421; 1916, chaps. 14, 112, 3.07.

## Librarian.

Charles F. D. Belden,

> Clerks and Messengers.
ouis A. Phillips,
Annie G. Hopkins
James F. Munroc,
Susy A. Dickinson
Jennie W. Foster,
Sara E. Noyes,
(
William R. Grifin,
mane IV.
Expenses for 1916 in Detail.

State Library - Concluded.


DETAIL No. 425.
Free Public Library Cominssion.
Rorisd Laws, chap. 38; Acts 1910, chap. 396; 1913, chap. 668; 1914, chaps. 373, 522 ; 1916, chaps. 103, $\begin{array}{r}397 .] \\ \hline\end{array}$ 367.]


DETAIL No. 432.
Gratuities.
[Acts 1916, chaps. 307, 353, 367.]
Stuart Farquhar, Resolves 1916, chapter 134 John W. Flannery, Resolves 1916, chapter 41, Orange, Town of, Resolves 1916, chapter 84, Virgil C. Pond and Annie W. Pond Crocker, Iesolves 1916, chapter 29,
Mary L. Spelman, Resolves 1916, chapter 20,
Certain male employees at Reformatory for Women, Rest inam, chapter 118
unexamined applicants for registration in medicine reimuursed, Resolves 1916, chapter 38

Ayer,
Shirley,
West Boylsto


## METROPOLITAN DISTRICT FUNDS.

for 1915 and 1916 rofer to Special Acts except when chapter numbors are printed in italics.]

## DETAFL No. 433.

Charles River Basin
[Acts 1903, chap. 485; 1906, chap. 402; 1913, chap. 539.]



[^0]:    1 Transactions on account of sinking funds, trust funds, agency distributions and temporary loans will

[^1]:    ${ }^{1}$ Extra session services, 37.50, included.

