

REPORT OF THE AUDITOR

OF

The Commonwealth of Massachusetts

FOR THE

FISCAL YEAR ENDING NOVEMBER 30, 1917.



BOSTON:
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1918.

The Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, Jan. 9, 1918.

To the Honorable Senate and House of Representatives.

I have the honor to present the sixty-ninth annual report of this department, it being for the fiscal year ending Nov. 30, 1917.

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

CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES.

RECEIPTS.	
Revenue,	\$27,910,263 96
Loans:—	
Par value,	4,959,100 00
Premium,	28,392 84
Total revenue and loans,	\$32,897,756 80
Accrued interest,	45,390 30
Temporary loans (including loans in anticipation of bond issues),	7,550,000 00
Sinking funds,	1,155,905 27
Trust funds,	2,007,133 46
Agency accounts,	19,509,785 88
Transfers and adjustments,	870,661 35
Metropolitan district funds,	7,588,568 09
	\$71,625,201 15
Cash on hand Dec. 1, 1916,	11,463,549 89
	<u>\$83,088,751 04</u>
PAYMENTS.	
Departmental expenses:—	
On account of 1916 expenses,	\$850,264 50
On account of 1917 expenses,	28,630,640 14
	<u>\$29,480,904 64</u>
Interest,	1,961,036 54
Loans,	1,330,019 75
Total revenue and loans,	\$32,771,960 93
Accrued interest on bonds sold,	45,390 30
Temporary loans,	7,475,000 00
Sinking funds,	930,885 10
Trust funds,	2,619,582 54
Agency accounts,	19,878,989 84
Metropolitan district funds,	7,114,982 83
	\$70,836,791 54
Cash on hand Nov. 30, 1917,	12,251,959 50
	<u>\$83,088,751 04</u>

ESTIMATES FOR 1918.

Estimated Expenses, etc.

The estimates of the expenses for the fiscal year ending Nov. 30, 1918, 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 and chapter 278 of the General Acts of 1917. A statement of appropriations for the previous fiscal year, *upon the same basis*, is furnished for comparison.

	Estimates Dec. 1, 1917, to Nov. 30, 1918.	Appropriations, 1917.
Legislative,	\$480,820 00	\$480,832 00
EXECUTIVE AND GENERAL ADMINISTRATION.		
Executive department,	\$146,400 00	\$146,700 00
Legal (Attorney-General),	57,000 00	56,000 00
Financial:—		
Auditor's department,	53,750 00	50,650 00
Supervisor of Administration,	36,500 00	40,000 00
Treasurer and Receiver-General,	44,400 00	43,500 00
Reimbursement for official bonds,	4,000 00	3,000 00
Tax Commissioner,	417,366 93	421,496 82
Controller of County Accounts,	10,600 00	10,500 00
Auditing municipal accounts,	15,000 00	20,000 00
Public records, etc.:—		
Secretary of the Commonwealth,	106,230 00	94,300 00
Commissioner of Public Records,	6,575 00	6,375 00
Printing,	148,500 00	136,500 00
Commission on Consolidating and Arranging General Laws,	39,000 00	29,000 00
Bureau of Statistics,	148,640 00	172,000 00
Elections:—		
Secretary of the Commonwealth,	49,750 00	49,750 00
Ballot Law Commission,	1,700 00	1,700 00
Civil Service and Pensions:—		
Civil Service Commission,	77,591 00	72,700 00
Board of Retirement,	62,300 00	58,500 00
Pensions,	150,148 00	138,708 51
	\$1,575,450 93	\$1,551,380 33
Sergeant-at-arms,	\$290,133 86	\$280,000 00
Judiciary,	\$657,037 35	\$638,324 05
Land Court,	65,020 00	65,175 00
	\$722,057 35	\$703,499 05
HEALTH.		
Department of Health,	\$251,800 00	\$230,300 00
Department of Animal Industry,	174,600 00	165,350 00
	\$426,400 00	\$395,650 00
REGISTRATION FOR CERTAIN PROFESSIONS AND TRADES.		
Public accountants,	\$1,295 00	—
State Examiners of Electricians,	7,480 00	\$7,300 00
Board of Dental Examiners,	4,710 00	4,900 00
Board of Registration in Embalming,	3,001 00	2,920 53

	Estimates Dec. 1, 1917, to Nov. 30, 1918.	Appropriations, 1917.
REGISTRATION FOR CERTAIN PROFESSIONS AND TRADES — <i>Concluded.</i>		
Board of Registration in Medicine,	\$10,281 00	\$9,000 00
Board of Registration of Nurses,	5,261 00	4,575 00
Board of Registration in Optometry,	2,944 00	4,111 28
Board of Registration in Pharmacy,	11,175 00	11,175 00
Board of Registration in Veterinary Medicine,	1,245 00	1,100 00
	\$47,392 00	\$45,081 81
PROMOTION OF INDUSTRIAL AND FINANCIAL WELFARE.		
Board of Conciliation and Arbitration,	\$26,500 00	\$25,250 00
Minimum Wage Commission,	29,688 00	18,000 00
Industrial Accident Board,	156,101 70	116,500 00
Board of Labor and Industries,	139,580 00	111,273 87
Homestead Commission,	3,760 00	3,300 00
Supervisor of Loan Agencies,	9,350 00	10,780 00
Commissioner of Weights and Measures,	21,500 00	21,280 00
Bank Commissioner,	151,325 00	132,500 00
Insurance Commissioner,	103,895 00	96,500 00
Life Insurance Department of Savings Banks,	21,500 00	20,500 00
Fire Prevention Commissioner,	24,220 00	22,200 00
Public Service Commission,	185,300 00	174,100 00
Gas and Electric Light Commission,	67,150 00	66,200 00
Bureau of Immigration,	30,510 68	10,000 00
	\$970,380 38	\$828,383 87
DISTRICT POLICE.		
Administration,	\$24,567 00	\$24,509 00
Detective department,	98,606 00	97,581 00
Building Inspection department,	43,033 00	42,330 00
Boiler Inspection department,	58,776 00	57,776 00
Board of Boiler Rules,	2,000 00	1,600 00
	\$226,982 00	\$223,796 00
MILITARY.		
Adjutant-General's department,	\$821,784 00	\$534,728 10
Department of the chief quartermaster,	261,715 00	253,114 75
Department of the chief surgeon,	15,290 00	9,600 00
Department of Naval Militia,	59,584 00	—
	\$1,158,373 00	\$797,442 85
HARBORS AND HIGHWAYS.		
Commission on Waterways and Public Lands,	\$449,300 00	\$394,300 00
Highway Commission,	3,224,462 80	325,700 00
Metropolitan boulevards, maintenance,	173,385 90	162,101 78
Wellington bridge, maintenance,	3,134 07	2,944 66
Road in Mashpee,	300 00	300 00
	\$3,850,582 77	\$885,346 44
AGRICULTURE, FORESTRY, FISHERIES AND GAME.		
State Board of Agriculture:—		
Administration,	\$21,000 00	\$20,800 00
Encouragement,	83,300 00	79,300 00
State Forester,	392,850 00	242,850 00
State Forest Commission,	20,500 00	20,500 00
Commission on Fisheries and Game,	181,154 49	137,700 00
Damages by wild deer,	12,000 00	12,000 00
	\$710,804 49	\$513,150 00

	Estimates Dec. 1, 1917, to Nov. 30, 1918.	Appropriations, 1917.
PUBLIC BUILDINGS AND IMPROVEMENTS.		
Construction and improvement of buildings,	\$5,000 00	\$10,000 00
CHARITABLE.		
State Board of Charity,	\$2,005,814 00	\$1,753,433 75
Commission on Mental Diseases,	124,773 00	106,000 00
Trustees, Hospitals for Consumptives,	218,053 22	205,152 64
	\$2,348,640 22	\$2,064,586 39
CHARITABLE INSTITUTIONS.		
Insane and feeble-minded: —		
Boston,	\$763,129 00	\$577,607 00
Danvers,	554,651 08	448,100 00
Foxborough,	225,742 00	153,671 00
Gardner,	271,575 00	216,108 00
Grafton,	650,470 00	524,200 00
Massachusetts School for the Feeble-minded,	438,353 24	400,503 62
Medfield,	587,198 00	472,064 00
Monson,	373,155 00	298,100 00
Northampton,	310,026 17	282,146 00
Taunton,	493,623 28	404,520 50
Westborough,	517,856 75	431,685 00
Worcester,	515,597 00	431,365 00
Wrentham,	325,687 72	269,664 72
Tuberculosis sanatoria: —		
Lakeville,	175,086 85	141,920 00
Massachusetts Hospital School,	120,072 00	96,710 00
North Reading,	122,559 76	111,500 00
Rutland,	306,100 00	211,000 00
Westfield,	173,833 70	150,339 00
Other charitable: —		
Norfolk,	151,575 00	139,700 00
State Infirmary,	742,949 00	579,764 00
Penikese,	33,666 50	28,500 00
	\$7,852,907 05	\$6,369,167 84
STATE AND MILITARY AID AND OTHER WAR EXPENSES.		
Commissioner of State Aid and Pensions,	\$24,177 00	\$17,960 50
State and military aid,	1,238,000 00	717,000 00
Publication of war records,	7,966 50	8,000 00
Reimbursement of State employees in military service,	50,000 00	5,000 00
	\$1,320,143 50	\$747,960 50
REFORMATORY AND CORRECTIONAL.		
Bureau of Prisons,	\$80,964 25	\$67,332 00
Trustees, Massachusetts Training Schools,	78,186 00	67,100 00
Institutions: —		
Training schools: —		
Industrial School for Boys,	108,512 00	93,300 00
Industrial School for Girls,	106,045 00	91,085 00
Lyman School for Boys,	173,412 00	142,580 00
Prisons and reformatories: —		
State Farm,	510,725 00	460,500 00
State Prison,	237,900 00	201,850 00
Prison Camp and Hospital,	88,139 00	76,790 00
Massachusetts Reformatory,	292,428 00	258,675 00
Reformatory for Women,	172,903 00	127,709 00
	\$1,849,214 25	\$1,586,921 00
EDUCATIONAL.		
Administration,	\$185,281 00	\$149,400 00
General education (aid),	223,000 00	216,599 00
Massachusetts Nautical School,	76,300 00	73,000 00
Teachers' Retirement Board,	146,967 11	120,000 00

¹ \$617,916.56 of this amount represents institution receipts, which under chapter 277 of the General Acts of 1917 are now turned into revenue.

	Estimates Dec. 1, 1917, to Nov. 30, 1918.	Appropriations, 1917.
EDUCATION — Concluded.		
Normal education,	\$904,226 35	\$607,700 69 ¹
Massachusetts Agricultural College,	372,400 00	368,900 00
Technical and industrial,	492,000 00	446,231 38
Deaf, dumb and blind,	272,467 24	254,375 00
State Library,	33,410 00	32,490 00
Free Public Library Commission,	19,850 00	19,875 83
	\$2,725,901 70	\$2,288,571 90
Debt,	\$1,620,164 09	\$1,279,560 50
Interest,	\$2,021,209 21	\$1,853,161 12
MISCELLANEOUS.		
Reimbursement for loss of taxes on land used for public purposes,	\$46,000 00	\$44,500 00
Medical examiners' fees,	800 00	800 00
Maintenance of old State House,	1,500 00	1,500 00
Small items,	1,000 00	1,000 00
	\$49,300 00	\$47,800 00

¹ \$59,427.50 of this amount was contributed by the cities of Fitchburg, Lowell and Salem towards the support of the normal schools situated in said cities.

Recapitulation.

	Estimates Dec. 1, 1917, to Nov. 30, 1918.	Appropriations, 1917.	Increase.
Legislative department,	\$480,820 00*	\$480,832 00	—
Executive and general administration,	1,575,450 93	1,551,380 33	\$24,070 60
Sergeant-at-arms,	290,133 86	280,000 00	10,133 86
Judiciary,	722,057 35	703,499 05	18,558 30
Health,	426,400 00	395,650 00	30,750 00
Registration for certain professions and trades,	47,392 00	45,081 81	2,310 19
Promotion of industrial and financial welfare,	970,380 38	828,383 87	141,996 51
District police,	226,982 00	223,796 00	3,186 00
Military,	1,158,373 00	797,442 85	360,930 15
Harbors and highways,	3,850,582 77	885,346 44	2,965,236 33
Agriculture, forestry, fisheries and game,	710,804 49	513,150 00	197,654 49
Public buildings and improvements,	5,000 00*	10,000 00	—
Charitable,	2,348,640 22	2,064,586 39	284,053 83
Charitable institutions,	7,852,907 05	6,369,167 84	1,483,739 21
State and military aid and other war expenses,	1,320,143 50	747,960 50	572,183 00
Reformatory and correctional,	1,849,214 25	1,586,921 00	262,293 25
Educational,	2,725,901 70	2,288,571 90	437,329 80
Debt,	1,620,164 09	1,279,560 50	340,603 59
Interest,	2,021,209 21	1,853,161 12	168,048 09
Miscellaneous,	49,300 00	47,800 00	1,500 00
	\$30,251,856 80	\$22,952,291 60	\$7,304,577 20
			5,012 00*
	\$30,251,856 80	\$22,952,291 60	\$7,299,565 20

* Decrease {
\$12 00
5,000 00
\$5,012 00

ESTIMATED ORDINARY REVENUE, 1918.

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 tax (including Massachusetts Hospital Life Insurance Company),	2,100,000 00
Insurance taxes,	1,500,000 00
Excise tax on foreign corporations,	350,000 00
Stock transfer tax,	150,000 00
Collateral legacy tax (old law),	40,000 00
Inheritance tax (new law),	3,900,000 00
State highway assessments,	600,000 00
Other assessments,	150,000 00
Fines and penalties,	100,000 00
Unclaimed deposits and escheats,	110,000 00
Liquor licenses,	800,000 00
Motor vehicles registration,	2,000,000 00
Insurance licenses,	100,000 00
Hunters' licenses,	50,000 00
Commissioner of Weights and Measures (hawkers' and pedlers' licenses),	25,000 00
Other licenses,	25,000 00
Secretary's fees,	250,000 00
Other fees,	200,000 00
State Board of Charity,	40,000 00
Institution reimbursements,	600,000 00
Normal school reimbursements,	150,000 00
Income tax reimbursements,	300,000 00
Other reimbursements,	250,000 00
Institution sales,	875,000 00
Other sales,	25,000 00
Port of Boston rents,	140,000 00
Armories, first-class, rents,	4,000 00
Institution rents,	8,000 00
Other rents,	10,000 00
Interest on deposits,	230,000 00
Income from invested funds,	45,000 00
Gifts and grants,	75,000 00
Miscellaneous,	35,000 00
	\$17,437,000 00
Balances of special funds established by law,	794,870 20
Cash on hand Dec. 1, 1917,	\$9,758,750 97
Less warrants for 1917 expenses drawn in December,	\$1,164,929 26
Less so much of available balances of previous appropriation as may be needed (estimated),	\$7,500,000 00
<i>Am'ts carried for'd,</i>	\$7,500,000 00 \$1,164,929 26 \$9,758,750 97 \$18,231,870 20

Am'ts brought for'd, \$7,500,000 00 \$1,164,929 26 \$9,758,750 97 \$18,231,870 20

Less amounts appropriated from bond issues for which the bonds have not yet been issued,

2,416,000 00

5,084,000 00

Less balances of special funds established by law to be disposed of by legislative action,

794,870 20

7,043,799 46

2,714,951 51¹

\$20,946,821 71

Estimates calling for appropriations for 1918, as per statement,

30,251,856 80

Difference unprovided for,

9,305,035 09

These estimates cover only such appropriations as existing legislation requires, and to the difference unprovided for should be added the amount of all special appropriations passed by the 1918 Legislature to determine the amount of the State tax.

ESTIMATED AND ACTUAL REVENUE, 1917.

	Estimated Revenue, 1917.	Actual Revenue, 1917. ²
Corporation tax, net,	\$2,100,000 00	\$1,835,209 17
National bank stock tax, net,	410,000 00	402,665 38
Savings bank taxes,	2,025,000 00	2,113,300 56
Collateral legacy tax (old law),	40,000 00	43,566 01
Inheritance tax (new law),	3,750,000 00	3,900,247 10
Insurance taxes,	1,440,000 00	986,474 51
Excise tax on foreign corporations,	350,000 00	363,312 15
Stock transfer tax,	215,000 00	148,910 14
Liquor licenses,	860,000 00	747,662 58
Secretary's fees,	250,000 00	259,326 35
Fees from courts of probate,	25,000 00	24,574 41
Fees from inspection of boilers,	25,000 00	25,675 00
Fees, District Police, miscellaneous,	15,000 00	13,935 05
Fees, hunters' licenses,	60,000 00	49,779 80
Fees, Land Court,	20,000 00	18,354 06
Fees, Supervisor of Loan Agencies,	10,000 00	9,200 00
Fees, Commissioner of Weights and Measures,	25,000 00	67,213 40
Fees, Examiners of Electricians,	20,000 00	17,263 00
Fees, sundry departments,	50,000 00	26,066 00
Income from sundry institutions,	60,000 00	72,622 29
Income from certain property,	30,000 00	50,595 07
Refunds, certain charitable purposes,	30,000 00	42,157 32
Interest on bank balances, deferred payments, etc.,	90,000 00	274,554 44
Sales of old materials, books, etc.,	17,000 00	20,565 96
Penalties,	10,000 00	11,071 75
Other sources,	30,000 00	37,294 56
Transfers,	207,708 66	216,497 07
United States, for Massachusetts Nautical School expenses,	125,000 00	125,000 00
	\$12,289,708 66	\$11,903,093 13
Actual revenue,	11,903,093 13	
	\$386,615 53	

¹ This amount includes the balances of special funds set up by this office, amounting to \$908,515.18.

² These figures are for the actual revenue as compared with the estimate made at the beginning of the year.

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 1916, were		\$40,826,916 63
State and military aid and burial of soldiers and sailors on account of 1916, paid in 1917,		704,698 14
Special laws, 1917,		812 00
Soldiers' Home, 1917,		109,250 00
Total to Nov. 30, 1917,		\$41,641,676 77

Bounties and Gratuities.

Total payments of bounties on account of soldiers in the civil war to Dec. 1, 1916,		\$17,872,859 82
Gratuities (Acts 1912, chapter 702; 1913, chapters 105 and 443),		569,000 00
Total to Nov. 30, 1917,		\$18,441,859 82
Total to Nov. 30, 1917,		\$60,083,536 59

FUNDED DEBT.

Direct Debt.

Total direct debt Dec. 1, 1916,		\$49,972,118 73
Increased during the year by the issue of bonds and notes to the amount of		5,102,850 00
		\$55,074,968 73
Decreased by the payment of:—		
Abolition of grade crossings bonds,	\$34,000 00	
Armory bonds,	72,100 00	
Development of the port of Boston bonds,	225,000 00	
Harbor improvement bonds,	55,000 00	
Harbor improvement notes,	75,000 00	
Massachusetts military service notes,	110,000 00	
Metropolitan parks, series two, bonds,	15,693 75	
Prisons and hospitals bonds,	94,500 00	
Soldiers' gratuity bonds,	48,000 00	
State highway bonds,	449,000 00	
State House construction bonds,	235,000 00	
Suffolk County Court House bonds,	10,333 33	
Western Massachusetts highway bonds,	72,000 00	
		1,495,627 08
Amount of sinking funds Dec. 1, 1916,		\$19,394,861 97
Increase during the year,		650,928 36
		\$20,045,790 33
Less bonds paid,		125,000 00
		19,920,790 33
Net direct debt Nov. 30, 1917,		\$33,658,551 32

being an increase for the year of \$3,081,294.56.

Contingent Debt.

Total contingent debt Dec. 1, 1916,		\$76,958,543 27
Increased during the year by the issue of bonds and notes to the amount of		1,015,250 00
		\$77,973,793 27
Decreased by the payment of:—		
Charles River Basin bonds,	\$10,000 00	
Metropolitan parks bonds,	17,250 00	
Metropolitan parks, series two, bonds,	33,806 25	
Metropolitan sewerage, north system, bonds,	26,500 00	
Metropolitan sewerage, south system, bonds,	11,000 00	
Metropolitan water bonds,	32,000 00	
North Beacon Street bridge notes,	250,000 00	
Suffolk County Court House bonds,	20,666 67	
		401,222 92
Amount of sinking funds Dec. 1, 1916,		\$21,869,117 92
Increase during the year,		1,377,910 66
		23,247,028 58
Net contingent debt Nov. 30, 1917,		\$54,325,541 77

being a decrease for the year of \$763,883.58.

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 loans on account of the Hingham highway, 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,	\$105,100 00
Development of the port of Boston,	1,000,000 00
Harbor improvement,	150,000 00
Hingham highway,	12,750 00
Massachusetts military service,	1,560,000 00
Metropolitan parks, series two,	115,000 00
State highway,	895,000 00
State House construction,	765,000 00
Western Massachusetts highway,	500,000 00
	<hr/>
	\$5,102,850 00

Increase in Direct Debt Sinking Funds.

These funds were increased from the following sources: —

<i>Income from Investments.</i>	
Abolition of grade crossings,	\$218,222 04
Armory,	70,837 94
Harbor improvement,	8,066 34
Massachusetts war,	25,958 64
Medfield Insane Asylum,	27,956 67
Metropolitan parks, series two,	27,719 33
Prisons and hospitals,	109,558 68
State highway,	111,032 66
State House,	37,387 20
	<hr/>
	\$636,739 50
<i>Street Railway Tax.</i>	
Metropolitan parks, series two,	462 86
<i>Revenue Appropriation.</i>	
Metropolitan parks, series two,	13,726 00
	<hr/>
	\$650,928 36

Increase in Contingent Debt.

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

Hingham highway,	\$21,250 00
Metropolitan parks,	54,000 00
Metropolitan parks, series two,	115,000 00
Metropolitan sewerage, north system,	285,000 00
Metropolitan sewerage, south system,	40,000 00
Metropolitan water,	150,000 00
North Beacon Street bridge,	350,000 00
	<hr/>
	\$1,015,250 00

Increase in Contingent Debt Sinking Funds.

These funds were increased from the following sources: —

<i>Increase from Investments.</i>	
Charles River Basin,	\$29,245 40
Metropolitan parks,	107,942 39
Metropolitan parks, series two,	27,719 33
Metropolitan sewerage, north system,	75,477 41
Metropolitan sewerage, south system,	43,873 82
Metropolitan water,	438,943 50
	<hr/>
	\$723,201 85
<i>Assessments on Cities and Towns.</i>	
Charles River Basin,	\$10,137 88
Metropolitan parks,	68,864 71
Metropolitan parks, series two,	13,565 95 ¹
Metropolitan sewerage, north system,	115,516 07
Metropolitan sewerage, south system,	78,106 53
Metropolitan water,	254,392 13
	<hr/>
	540,583 27

¹ Everett's assessment (\$100.05) unpaid Nov. 30, 1917.

Rents, Land Products, etc.

Metropolitan sewerage, north system,	\$116 65
Metropolitan sewerage, south system,	45 00
Metropolitan water,	74,743 89
	<hr/>
	\$74,905 54

Settlement of Law Suit.

Metropolitan sewerage, south system,	8,000 00
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Street Railway Tax.

Metropolitan parks, series two,	462 87
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Boston Embankment.

Charles River Basin: —	
Assessments,	\$4,760 67
Interest,	25,996 46
	<hr/>
	30,757 13
	<hr/>
	\$1,377,910 66

LOANS, SINKING FUNDS AND ANNUAL INTEREST.

Direct Debt.

	Latest Matur- ity.	Amount.	Sinking Fund.	Annual Interest.
Abolition of grade crossings,	1939	\$10,300,000 00	\$7,656,362 08	\$376,515 00
Abolition of grade crossings, serial bonds,	1941	779,000 00	—	
Armory,	1939	3,197,500 00	2,036,820 22	167,542 50
Armory, serial bonds,	1944	1,667,500 00	—	
Development of the port of Bos- ton, serial bonds,	1954	7,200,000 00	—	288,000 00
Harbor improvement,	1937	500,000 00	301,166 56	43,000 00
Harbor improvement, serial bonds,	1930	665,000 00	—	
Harbor improvement, note,	1917	75,000 00	—	—
Hingham highway notes,	— ²	12,750 00	—	—
Massachusetts war,	1928	1,240,000 00	910,763 37	37,200 00
Massachusetts Hospital for Con- sumptives,	1939	765,500 00	—	25,930 00
Massachusetts Hospital for Epi- leptics,	1939	666,450 00	3,150,167 58	21,973 50
Prisons and hospitals,	1939	5,906,500 00	—	219,777 50
Prisons and hospitals, serial bonds,	1940	319,000 00	—	
Massachusetts military service notes,	1919	250,000 00	—	67,250 00
Massachusetts military service bonds,	1922	1,500,000 00	—	—
Medfield Insane Asylum,	1936	1,169,800 00	803,844 89	40,943 00
Metropolitan parks, series two,	1949	2,567,500 00	882,116 24	112,220 62
Metropolitan parks, series two, serial bonds,	1956	625,675 00	—	
Soldiers' gratuity, serial bonds,	1922	240,000 00	—	9,600 00
State highway,	1932	4,525,000 00	3,192,549 39	353,333 75
State highway, serial bonds,	1941	5,297,500 00	—	
State House,	1918	935,000 00	987,000 00	33,900 00
State House construction,	1918	52,000 00		
State House construction, serial bonds,	1939	2,020,000 00	—	81,550 00

¹ Demand.

² Discounted.

Direct Debt — Concluded.

	Latest Matur- ity.	Amount.	Sinking Fund.	Annual Interest.
Suffolk County Court House, serial bonds,	1939	\$210,666 65	—	\$7,303 33
Western Massachusetts highway bonds,	1929	892,000 00	—	35,680 00
Totals,		\$53,579,341 65	\$19,920,790 33	\$1,921,719 20
Less sinking funds,		19,920,790 33		
Net direct debt,		\$33,658,551 32		

Contingent Debt.

Charles River Basin,	1950	\$4,125,000 00	\$955,371 75	} \$153,730 00
Charles River Basin, serial bonds,	1954	323,000 00	—	
Hingham highway,	— ¹	21,250 00	—	} 311,430 63
Metropolitan parks, serial bonds,	1956	272,750 00	—	
Metropolitan parks,	1949	8,785,000 00	} 3,447,629 00	} 21,000 00
Metropolitan parks, Nantasket,	1941	700,000 00		
Metropolitan parks, series two,	1949	2,567,500 00	881,956 20	} 121,564 38
Metropolitan parks, series two, serial bonds,	1956	868,325 00	—	
Metropolitan sewerage, north sys- tem,	1949	6,563,000 00	2,475,165 88	} 235,801 68
Metropolitan sewerage, north sys- tem, serial bonds,	1952	850,500 00	—	
Metropolitan sewerage, south sys- tem,	1946	8,877,012 00	1,450,626 87	} 313,737 36
Metropolitan sewerage, south sys- tem, serial bonds,	1952	374,000 00	—	
Metropolitan water,	1950	41,398,000 00	} 14,036,278 88	} 1,441,045 00
Metropolitan water, serial bonds,	1956	1,250,000 00		
North Beacon Street bridge note, Suffolk County Court House, serial bonds,	— ¹	175,000 00	—	} 14,606 67
	1939	421,333 35	—	
Totals,		\$77,572,570 35	\$23,247,028 58	\$2,612,915 72
Less sinking funds,		23,247,028 58		
Net contingent debt,		\$54,325,541 77		

¹ Demand.*Net Direct Debt for Five Years.*

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
Nov. 30, 1917,	33,658,551 32

ABOLITION OF GRADE CROSSINGS LOAN.

There were no bonds issued during the year 1917 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 30 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 \$161,757.45.

Section 45 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."

On Dec. 1, 1916, there was a balance in the loan of	\$514,423 60	
Transferred to advance fund amount due from cities and towns, Dec. 1, 1916, on account of advances,	234,598 04	
Received from Fitchburg Railroad, Boston & Maine Railroad, Lessees, Commonwealth's proportion of rents and sale of property in connection with certain grade crossings in Somerville,	2,088 22	\$751,109 86
Expenditures during the year,	\$30,794 03	
Less advances for cities and towns,	8,377 41	
Commonwealth's proportion,		22,416 62
Balance Nov. 30, 1917,		\$728,693 24

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 \$105,100, bearing interest at 4 per cent., have been issued during the year, as follows: \$18,500 for the armory at Worcester; \$6,500 for the East Armory, Boston; \$65,000 for the Commonwealth Armory, Boston; \$4,000 for the South Armory, Boston; \$5,000 for the armory at Taunton; \$3,000 for the armory at Woburn; and \$3,100 for the armory at Fitchburg. The total amount of bonds issued to Nov. 30, 1917, for armory purposes is \$5,188,100. Of this amount \$323,100 have been redeemed, leaving outstanding bonds to the amount of \$4,865,000.

CHARLES RIVER BASIN LOAN.

The total amount of Charles River Basin loan bonds issued to date is \$4,500,000, of which \$52,000 have been redeemed, leaving bonds to the amount of \$4,448,000 outstanding. No bonds were issued during the year.

DEVELOPMENT OF THE PORT OF BOSTON LOAN.

There have been issued during the year, under the provisions of chapter 748 of the Acts of 1911, bonds to the amount of \$1,000,000, bearing interest at the rate of 4 per cent. The total amount of the development of the port of Boston loan bonds issued to date is \$8,000,000, of which \$800,000 have been paid, leaving a balance outstanding of \$7,200,000.

HARBOR IMPROVEMENT LOAN.

There was issued on Feb. 15, 1917, a note due Aug. 15, 1917, for \$75,000 to provide for the Commonwealth's contribution towards the deepening and improvement of the channel of Weymouth Fore River, as authorized by chapter 199 of the General Acts of 1915. This note was paid at maturity, and another note for \$75,000, payable Feb. 15, 1918, was issued.

There have been issued to date for harbor improvement bonds and notes to the amount of \$1,400,000, of which \$160,000 have been redeemed, leaving outstanding bonds to the amount of \$1,240,000.

HINGHAM HIGHWAY 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. To carry out the provisions of this act demand notes have been issued, one dated July 13, 1917, for \$17,000, bearing interest at 5 per cent., and another dated Aug. 9, 1917, for \$17,000, bearing interest at 4.5 per cent., both outstanding Nov. 30, 1917.

MASSACHUSETTS EMERGENCY WAR LOAN.

The Governor, with the consent of the Council, is authorized under chapter 324 of the General Acts of 1917 to incur expenses to meet any emergency which may arise during the recess of the General Court by reason of the exigencies of the existing state of war. For the purpose of meeting this expense the Treasurer and Receiver-General is authorized to issue bonds or certificates of indebtedness to an amount not exceeding \$1,000,000, bearing interest at $4\frac{1}{2}$ per cent., for a term of not over ten years.

Chapter 331 of the General Acts of 1917 authorizes the Governor as Commander-in-Chief to incur expenses for the maintenance of the State guard when

called for active duty, for which the Treasurer and Receiver-General may issue bonds or certificates of indebtedness to an amount not exceeding \$250,000, bearing interest at 4.5 per cent., for a term of not over ten years. No bonds were issued during the year to carry out the provisions of the foregoing acts.

MASSACHUSETTS MILITARY SERVICE LOAN.

Chapter 211 of the General Acts of 1917 provides that there shall be paid to each noncommissioned officer and soldier who has been, or who is hereafter, mustered into the military service of the United States as a part of the quota of this Commonwealth for service in the United States, or in any foreign country, the sum of \$10 per month, to date from the muster-in to the United States service and to continue until Jan. 15, 1918, unless the service is sooner terminated.

For the purpose of meeting the expenses authorized by this act an issue of bonds or notes to an amount not exceeding \$1,500,000, for a term not exceeding five years, was authorized. There were issued during the year serial bonds to the amount of \$1,500,000, as follows: \$500,000 at $3\frac{1}{4}$ per cent., \$500,000 at $4\frac{1}{2}$ per cent., and \$500,000 at $4\frac{1}{4}$ per cent.

There were also issued during the year, under the provisions of chapter 310 of the Acts of 1916, on account of military service on the Mexican border, serial notes for \$50,000 at $3\frac{1}{2}$ per cent. and \$10,000 at 3.35 per cent. The total amount of military service loan notes and bonds issued to date is \$1,860,000, of which \$110,000 have been paid, leaving a balance outstanding of \$1,750,000.

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 \$105,500.

There were also issued during the year bonds to the amount of \$50,000, bearing interest at 4 per cent., authorized by chapter 628 of the Acts of 1910, as amended by chapter 439 of the Acts of 1911, for the purpose of settling certain claims for damages due to the construction of drawless bridges over the Charles River.

The total amount of metropolitan parks loan bonds issued to date is \$9,805,500, of which \$47,750 have been redeemed, leaving bonds outstanding to the amount of \$9,757,750.

METROPOLITAN PARKS LOAN, SERIES TWO (PARKWAYS AND BOULEVARDS).

Chapter 300 of the General Acts of 1915, providing for the construction of a new bridge over the Neponset River, has been amended by chapter 220 of the General Acts of 1917, authorizing an increase in the amount of bonds to be issued from \$350,000 to \$450,000. No bonds have been issued under this amendment.

Chapter 316 of the General Acts of 1917 authorizes the Metropolitan Park Commission to pay certain claims arising from the takings of land for the extension of the Hancock Street boulevard in Quincy. An issue of bonds to the amount of \$8,000 is authorized to meet the expenditures under this act, none of which have been issued.

There were issued during the year bonds to the amount of \$230,000, 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; \$10,000 to complete the construction of so much of the Dedham Parkway as was authorized by chapter 237 of the General Acts of 1917; and \$20,000 to improve for parkway purposes the land given to the Commonwealth by the town of Arlington, as authorized by chapter 186 of the General Acts of 1916.

The total amount of metropolitan parks loan, series two, bonds issued to date is \$6,715,000, of which \$86,000 have been redeemed, leaving a balance outstanding of \$6,629,000.

METROPOLITAN SEWERAGE LOAN.

The Treasurer and Receiver-General is authorized by chapter 285 of the General Acts of 1917 to issue bonds to an amount not exceeding \$325,000, in addition to \$350,000 in bonds issued under authority of chapter 343 of the Acts of 1914, for the construction of the Wellesley extension of the south metropolitan sewerage system. No bonds have yet been issued under authority of the act of 1917.

There have been issued during the year bonds to the amount of \$325,000, bearing interest at 4 per cent., for the following purposes: \$285,000 for the expenses of constructing a sewer or sewers in Reading, Wakefield, Stoneham and Woburn, to connect with the main trunk sewer in the Mystic Valley, as authorized by chapter 159 of the General Acts of 1915; and \$40,000 for the expense of installing a pumping engine and two boilers at the Ward Street pumping station, Boston, as authorized by chapter 93 of the General Acts of 1916.

The total amount of metropolitan sewerage loan bonds issued to date is \$16,761,412, of which \$96,000 have been redeemed, leaving a balance outstanding of \$16,665,412, as follows: —

	Issued.	Paid.	Outstanding.
North system,	\$7,488,500	\$75,000	\$7,413,500
South system,	9,272,912	21,000	9,251,912
	\$16,761,412	\$96,000	\$16,665,412

METROPOLITAN WATER LOAN.

The Metropolitan Water and Sewerage Board is authorized by chapter 287 of the General Acts of 1917 to construct a power transmission line between Wachusett Dam and Sudbury Dam. To meet the expenses incurred under the provisions of this act bonds to the amount of \$12,000 may be issued, to be taken from the unexpended balance of \$46,000 appropriated by chapter 694 of the Acts of 1912.

The construction of a water main in the East Boston district of the city of Boston is authorized by chapter 322 of the General Acts of 1917. An issue of bonds to an amount not exceeding \$30,000, to be taken from the unexpended balance of the amount appropriated by chapter 694 of the Acts of 1912, is authorized to meet the expenses incurred under this act.

No bonds have been issued for the above purposes.

There were issued during the year bonds to the amount of \$150,000, bearing interest at 4 per cent., for certain improvements authorized by chapter 172 of the General Acts of 1916.

The total amount of metropolitan water loan bonds issued to date is \$42,752,000, of which \$104,000 have been redeemed, leaving a balance outstanding of \$42,648,000.

NORTH BEACON STREET BRIDGE LOAN.

A note issued Aug. 25, 1916, for \$75,000 for the construction of a bridge over the Charles River between the city of Boston and the town of Watertown at North Beacon Street, authorized by chapter 780 of the Acts of 1914, was paid Feb. 26, 1917, and a note of the same date, due Nov. 15, 1917, for \$175,000 with interest at 3.6 per cent., was issued in its place. This note was paid November 15, and another note for \$175,000, bearing interest at 5 per cent., payable on demand was issued.

PRISONS AND HOSPITALS LOAN.

No bonds have been issued during the year.

The total issue of bonds for prisons and hospitals to Nov. 30, 1917, is \$9,576,250, as follows: —

Prisons and hospitals loan: —

Boston State Hospital,	\$1,958,000 00
Danvers State Hospital,	232,400 00
Foxborough State Hospital,	130,000 00
Gardner State Colony,	462,550 00
Grafton State Hospital,	410,000 00
Industrial School for Boys,	126,000 00
Lyman School for Boys,	47,000 00
Massachusetts Hospital School,	300,000 00
Massachusetts School for the Feeble-minded,	405,000 00
Massachusetts Reformatory,	22,700 00
Northampton State Hospital,	179,000 00
Reformatory for Women,	9,000 00
State Farm,	478,500 00
State Industrial School for Girls,	31,350 00

Prisons and hospitals loan — *Concluded.*

State Infirmary,	\$341,300 00
Taunton State Hospital,	245,600 00
Westborough State Hospital,	449,300 00
Worcester State Asylum,	443,000 00
Worcester State Hospital,	158,000 00
Wrentham State School,	245,800 00
	<hr/>
	\$6,674,500 00
Massachusetts Hospitals for Consumptives loan,	765,500 00
Massachusetts Hospital for Epileptics loan,	666,450 00
Medfield Insane Asylum loan,	1,469,800 00
	<hr/>
	\$9,576,250 00

SOLDIERS' GRATUITY LOAN.

During the year there have been allowed and paid 14 claims, making the total number of claims paid to date 4,553, amounting to \$569,125. The total amount of bonds issued for this purpose is \$505,000, of which \$265,000 have been redeemed, leaving the balance outstanding \$240,000.

STATE HIGHWAY LOAN.

Bonds to the amount of \$895,000, bearing interest at 4 per cent., have been issued during the year for the following purposes: \$672,000 under the authority of chapter 704, Acts of 1912; \$10,000 for the construction and improvement of a highway in the towns of Dracut and Methuen, as authorized by chapter 203 of the General Acts of 1916; \$8,000 for the construction of a highway from the town of Norton to the city of Taunton, as authorized by chapter 204 of the General Acts of 1916; \$5,000 for the improvement of a highway between Milford and Southborough, as authorized by chapter 219 of the General Acts of 1916; and \$200,000 for the purchase of land and payment of land damages for the purpose of laying out and constructing a highway in the city of Revere, as authorized by chapter 230 of the General Acts of 1916.

The total issue of State highway bonds to Nov. 30, 1917, is \$11,767,000, of which \$1,944,500 have been redeemed, leaving a balance outstanding of \$9,822,500.

STATE HOUSE CONSTRUCTION LOAN.

There have been issued during the year bonds to the amount of \$765,000, bearing interest at 4 per cent., as follows: \$65,000 for the completion of the addition on the westerly side of the State House, as authorized by chapter 181 of the General Acts of 1916, and \$700,000 for the completion of the State House grounds, as authorized by chapter 250 of the General Acts of 1916.

WESTERN MASSACHUSETTS HIGHWAY LOAN.

There were issued during the year bonds to the amount of \$500,000 for the construction of certain highways in the five western counties, as authorized by chapter 221 of the General Acts of 1915.

The total issue of western Massachusetts highway bonds to Nov. 30, 1917, is \$1,000,000, of which \$108,000 have been redeemed, leaving a balance outstanding of \$892,000.

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

Legislative department: —	
Clerical assistance, House,	\$130 00
Messengers' travel,	190 00
Constitutional Convention: —	
Elections,	309 18
Recess committee on building laws,	117 99
Commission on High Cost of Living,	1,500 00
Street Railway Investigation Commission,	3,500 00
Executive department: —	
Lieutenant-Governor and Council,	750 11
Council contingent,	500 00
Entertainment of French Mission,	6,193 79
Reimbursement for official bonds,	375 00
Tax Commissioner: —	
Travel,	450 00
Bureau of Statistics: —	
Auditing municipal accounts,	495 82
Secretary's department: —	
Incidentals,	643 60
Flag book,	92 69
Commissioner of Public Records: —	
Standard record ink,	160 39
Printing: —	
General Laws,	727 32
Blue Book,	365 53
Purchase of paper,	2,342 52
Elections: —	
Ballots for elections,	2,233 64
Blank forms for town officers,	1,539 61
Voters absent on military service,	2,400 00
Pensions: —	
Prison officers,	900 00
Sergeant-at-arms' department: —	
Printing, etc., ordered by sergeant-at-arms,	15 50
State House Guide Book,	508 87
Judiciary: —	
Retired judges, probate and insolvency courts,	500 00
Compensation of judges acting for others,	195 00
State Department of Health: —	
Printing report,	316 44
Suppression of black fish nuisance,	750 00
Committee on child conservation,	709 50
Department of Animal Industry: —	
Clerks and expenses,	894 00
Board of Registration in Medicine: —	
Clerks and incidental expenses,	281 38
Minimum Wage Commission: —	
Incidentals,	128 79
Homestead Commission: —	
Expenses,	50 78
Commissioner of Weights and Measures: —	
Clerks, travel and other expenses,	250 63

Bank Commissioner: —	
Travel and office expenses,	\$888 46
Public Service Commission: —	
Stenographic reports,	\$57 62
District Police: —	
Traveling expenses, detective department,	500 00
Regulation of explosives,	233 00
Traveling expenses, building inspection department,	571 83
Adjutant-General's department: —	
Incidentals,	555 60
Claims for injured horses,	4,494 05
Claims for injuries and sickness,	1,355 14
Transportation,	876 60
Department of the chief surgeon: —	
Medical supplies and expenses,	1,500 00
Commission on Waterways and Public Lands: —	
Operation and maintenance of Pier No. 5,	4,000 00
Commission on Fisheries and Game: —	
Enforcement of the laws,	12 02
Propagation of game birds, animals and food fish,	810 87
Public buildings: —	
Construction and improvement of buildings,	7,040 47
Boston State Hospital, boiler,	1,870 00
Gardner State Colony, rebuilding ice house,	2,911 72
Lakeville State Sanatorium, brick smokestack,	2,700 00
Rutland State Sanatorium, coal trestle,	1,267 95
Westfield State Sanatorium, sewage filtration beds,	5,500 00
State Board of Charity: —	
Auxiliary visitors,	54 48
Trustees, Hospitals for Consumptives: —	
Secretary and clerks,	290 33
Rutland State Sanatorium, expenses,	7,598 23
Penikese Hospital, expenses,	19 08
War expenses: —	
Monument to Chevalier de Saint Sauveur,	400 00
Reimbursement of State employees serving on Mexican border,	155 47
Reimbursement of State employees in military service,	5,608 06
Bureau of Prisons: —	
Agents,	150 00
Travel,	102 08
Trustees, Massachusetts Training Schools: —	
Travel and other expenses,	112 10
State Industrial School for Girls, expenses,	3,000 00
Massachusetts Nautical School: —	
Expenses of school ship,	227 02
State Normal School at Fitchburg, expenses,	647 56
Massachusetts Agricultural College: —	
Printing report,	243 94
State Library: —	
Books,	4 73
Reimbursement of cities and towns for loss of taxes, etc.,	1,052 95

\$88,129 44

In the following table is shown the gross weekly cost and net weekly cost, with the number of inmates, of charitable and reformatory institutions, and the number of pupils in the normal schools. These per capita costs are figured upon expenditures made from maintenance appropriations, no allowance being made for the cost of the plant.

NAME OF INSTITUTION.	Average Number of Inmates.	Gross Weekly Cost.	Net Weekly Cost.
<i>Insane and Feeble-minded.</i>			
Boston,	1,611.36	\$6 908	\$6 291
Danvers,	1,508.80	5 661	4 814
Foxborough,	352.55	8 272	8 051
Gardner,	824.01	5 039	4 931
Grafton,	1,871.05	5 395	5 244
Massachusetts School for the Feeble-minded,	1,604.00	4 694	4 519
Medfield,	1,640.47	5 515	5 331
Monson,	1,038.85	5 511	5 141
Northampton,	994.42	5 226	4 013
Taunton,	1,353.73	5 590	4 976
Westborough,	1,285.71	6 206	5 093
Worcester,	1,569.80	5 280	4 610
Wrentham School,	1,073.82	4 602	4 549
<i>Tuberculosis Sanatoria.</i>			
Lakeville,	263.45	10 360	7 705
Massachusetts Hospital School,	272.98	6 560	3 561
North Reading,	199.47	10 681	8 048
Rutland,	350.00	13 658	10 292
Westfield,	265.09	10 930	7 534
<i>Other Charitable.</i>			
Norfolk,	168.36	15 454	15 159
State Infirmary,	2,271.98	4 961	4 688
Penikese,	10.31	53 000	52 796
<i>Reformatory and Correctional.</i>			
Industrial School for Boys,	246.49	7 349	7 327
Industrial School for Girls,	328.00	5 590	5 575
Lyman School for Boys,	467.68	5 901	5 886
State Farm,	2,506.00	3 411	3 287
State Prison,	662.83	5 919	5 797
Prison Camp and Hospital,	148.79	9 928	9 890
Massachusetts Reformatory,	535.16	9 385	9 074
Reformatory for Women,	252.09	9 812	9 587
<i>Normal Schools.</i>			
Bridgewater,	407.11	4 301	4 248
Fitchburg,	386.79	4 061	4 011
Framingham,	408.00	3 093	3 065
Hyannis,	82.00	6 405	6 289
Lowell,	214.27	6 009	5 095
North Adams,	171.00	4 965	4 840
Salem,	356.66	4 002	3 985
Westfield,	179.00	4 233	4 176
Worcester,	238.00	3 392	3 360
Normal Art,	305.00	3 461	3 413

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 INSTITUTION.	1915.	1916.	1917.
<i>Insane and Feeble-minded.</i>			
Boston,	\$1,243 27	\$1,273 35	\$1,344 80
Danvers,	960 32	1,105 13	1,323 12
Foxborough,	381 06	350 83	496 39
Gardner,	893 81	892 78	1,231 11
Grafton,	998 90	1,163 44	1,553 38
Massachusetts School for the Feeble-minded,	948 66	1,042 65	1,448 48
Medfield,	1,479 70	1,205 28	1,688 04
Monson,	505 02	633 56	555 51
Northampton,	389 67	623 78	481 18
Taunton,	1,471 30	1,553 89	1,658 87
Westborough,	845 29	766 69	949 90
Worcester,	1,123 14	1,169 66	1,322 59
Wrentham School,	687 74	869 82	887 62
<i>Tuberculosis Sanatoria.</i>			
Lakeville,	319 46	385 90	606 58
Massachusetts Hospital School,	220 30	204 90	266 34
North Reading,	148 13	152 73	175 78
Rutland,	256 62	280 81	346 52
Westfield,	409 18	312 37	320 95
<i>Other Charitable.</i>			
Norfolk,	635 88	587 61	460 48
State Infirmary,	2,458 84	2,347 59	2,777 80
<i>Reformatory and Correctional.</i>			
Industrial School for Boys,	249 62	187 98	290 82
Industrial School for Girls,	313 40	268 72	287 55
Lyman School for Boys,	326 50	292 39	416 55
State Farm,	1,146 72	1,079 91	1,270 29
State Prison,	309 59	291 39	244 77
Prison Camp and Hospital,	194 16	238 01	236 43
Massachusetts Reformatory,	556 97	561 31	356 59
Reformatory for Women,	283 54	1,220 65	2,034 08
<i>Normal Schools.</i>			
Bridgewater,	267 04	262 78	273 01
Fitchburg,	14 83	14 48	114 69
Framingham,	1,901 21	2,601 62	2,787 13
Hyannis,	58 46	31 00	1 04
Lowell,	95 97	109 53	129 63
North Adams,	232 41	56 93	23 89
Salem,	162 41	160 44	124 84
Westfield,	62 38	71 29	48 00
Worcester,	104 56	113 71	67 51
Normal Art,	25 20	31 07	48 32
	\$22,681 26	\$24,515 98	\$28,650 58

RECOMMENDATION.

There are in this Commonwealth about three hundred and fifty officials and employees who are required by law to give bonds to the Treasurer and Receiver-General for the faithful performance of their duties. Separate bonds are given for each individual, and I find that there is considerable difference between the premiums charged for similar positions. For example, the rate charged for the superintendent of the Rutland State Sanatorium is \$4 per thousand, while that charged for the superintendent of the Lakeville State Sanatorium, by the same company, is \$2.50 per thousand. Also, the premium charged for the superintendent of the Girls' Parole Department is \$2.50 per thousand, while the same company charges \$4 per thousand for the superintendent of the Boys' Parole Department. In 1913 a law was passed, chapter 268, which authorized schedule bonds to be provided to take the place of bonds then required by law from certain officers of the Massachusetts Volunteer Militia. I believe that there would be considerable saving to the Commonwealth in time and money by the substitution of schedule bonds for the bonds now required to be given by the officers and employees of the Commonwealth, and I respectfully recommend that legislation to that effect be enacted.

I feel that the law in reference to the payment into the treasury of the Commonwealth of money held by departments, commissions, etc., should be amended in order to make it a little clearer, and that there will be no question as to the prompt payment into the treasury of the Commonwealth of money that is received by officials in behalf of the Commonwealth.

There are on file in the Auditor's office vouchers from 1849 up to the present moment. A large number of these vouchers I believe can be destroyed without detriment to the Commonwealth. Vouchers from 1849 to 1900 are of small moment, and in my opinion, under existing circumstances, should be destroyed. I would recommend that the Auditor of the Commonwealth and the Commissioner of Public Records be authorized to examine all vouchers, with full authority to destroy such as in their opinion can be destroyed without detriment to the Commonwealth.

In the matter of appropriations, all the institutions have lump-sum appropriations, but they estimate for twelve or fifteen different items and there is an understanding with the committee on ways and means that transfers shall be made from those individual items when there is too much in one and not enough in another, on presenting proper evidence to the Auditor of the Commonwealth, and I recommend that a law be drafted authorizing such action.

In the matter of deficiencies, the law provides that the officers of the Commonwealth shall not exceed their appropriations, and that the Commonwealth shall not be holden for any expenditure in excess of the appropriations, but it goes on to say that if for any good reason these deficiencies occur, the Auditor shall, early in January, send a report to the Legislature that these bills were properly incurred and should be paid. I recommend that this be changed in such a way as to require any department, commission or institution creating such a deficiency to file a petition with the Legislature for an appropriation to meet such liability.

Chapter 301 of the General Acts of 1917 provides that there shall be allowed and paid to every employee of the Commonwealth, who is mustered into the military or naval service of the United States during the present war, an amount equal to the difference between the compensation received by him from the United States, plus the compensation received as extra military pay from the Commonwealth, and the amount which he was receiving from the Commonwealth at the time he was mustered in. In the administration of this act I have found it almost impossible to get any information as to the compensation received by the employees from the United States. I am of the opinion that the Massachusetts Soldiers' Information Bureau, established by executive order under date of July 12, 1917, is in a better position to obtain this information than I am, and I therefore respectfully recommend that said chapter 301 be amended so as to require said Soldiers' Information Bureau to certify to me the compensation which said employees receive from the United States each month.

I desire respectfully to call to the attention of the Legislature the inadequate quarters of this department. Last year the Legislature appropriated a sum of money and plans were prepared and are now ready for enlarged quarters, but for some reason the quarters have not yet been furnished. The volume of business caused by the war has greatly augmented the work of this office and necessitated an increase of the clerical force. In order to properly transact the business of the Commonwealth it is absolutely necessary that additional quarters be furnished the Auditor at the earliest possible moment.

IN CONCLUSION.

A careful examination of the books and accounts of the Treasurer and Receiver-General has been made and the cash and securities found to be correct, as shown by the books of this department.

Chapter 219 of the General Acts of 1917 provided that every officer, board, bureau, commission, institution or department of the Commonwealth operating one or more motor vehicles should keep such a record of the use of such vehicles and should make such reports in relation thereto as might be prescribed by the Auditor of the Commonwealth. In accordance therewith I have prescribed the method for keeping the records and for making returns to this office. From such records we shall be able to determine the actual cost of operating each motor vehicle of the Commonwealth.

Respectfully submitted,

ALONZO B. COOK,
Auditor.

PART I.

REVENUE.

Under the general term "Revenue" are included all treasury transactions except those of the sinking funds, trust funds and deposits, agency accounts, temporary loans and metropolitan district funds which appear in Part II.

- STATEMENT I. Summary of receipts and payments.
STATEMENT II. Detail of receipts for general purposes, including the State tax.
STATEMENT III. Expenses, paid and unpaid, and appropriations for 1917, also expenses for 1916.
STATEMENT IV. Detail of the paid and unpaid expenses for 1917.
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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 INSTITUTION.	1915.	1916.	1917.
<i>Insane and Feeble-minded.</i>			
Boston,	\$1,243 27	\$1,273 35	\$1,344 80
Danvers,	960 32	1,105 13	1,323 12
Foxborough,	381 06	350 83	496 39
Gardner,	893 81	892 78	1,231 11
Grafton,	998 90	1,163 44	1,553 38
Massachusetts School for the Feeble-minded, .	948 66	1,042 65	1,418 48
Medfield,	1,479 70	1,205 28	1,688 04
Monson,	505 02	633 56	555 51
Northampton,	389 67	623 78	481 18
Taunton,	1,471 30	1,553 89	1,658 87
Westborough,	845 20	766 60	940 90
Worcester,	1,123 14	1,169 66	1,322 59
Wrentham School,	687 74	869 82	887 62
<i>Tuberculosis Sanatoria.</i>			
Lakeville,	319 46	385 90	606 58
Massachusetts Hospital School,	220 30	204 90	266 34
North Reading,	148 13	152 73	175 78
Rutland,	256 62	280 81	346 52
Westfield,	409 18	312 37	320 95
<i>Other Charitable.</i>			
Norfolk,	635 88	587 61	460 48
State Infirmary,	2,458 84	2,347 59	2,777 80
<i>Reformatory and Correctional.</i>			
Industrial School for Boys,	249 62	187 98	290 82
Industrial School for Girls,	313 40	268 72	287 55
Lyman School for Boys,	326 50	292 39	416 55
State Farm,	1,146 72	1,079 91	1,270 29
State Prison,	309 59	201 39	244 77
Prison Camp and Hospital,	194 16	238 01	236 43
Massachusetts Reformatory,	556 97	561 31	356 59
Reformatory for Women,	283 54	1,220 65	2,034 08
<i>Normal Schools.</i>			
Bridgewater,	267 04	262 78	273 01
Fitchburg,	14 83	14 48	114 09
Framingham,	1,901 21	2,601 62	2,787 13
Hyannis,	58 46	31 00	1 04
Lowell,	95 97	109 53	129 63
North Adams,	232 41	56 93	23 89
Salem,	162 41	160 44	124 84
Westfield,	62 38	71 29	48 00
Worcester,	104 56	113 71	67 51
Normal Art,	25 20	31 07	48 32
	\$22,681 26	\$24,515 98	\$28,650 58

RECOMMENDATION.

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STATEMENT II.

Revenue Receipts in Detail.

DETAILS 53-55.

DETAIL No. 53.

SALE OF MILITARY SUPPLIES.

[Acts 1917, chap. 327, sect. 132.]

Chief quartermaster,	\$6,192 82
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DETAIL No. 54.

OLD FURNITURE, ETC.

Adjutant-General,	\$168 40
Bureau of Statistics,	148 24
Income tax department,	35 69
Public Safety Committee,	6 90
Sergeant-at-arms,	749 03
Treasurer and Receiver-General,	25 00
	\$1,133 26

DETAIL No. 55.

SUNDRY SALES.

<i>Massachusetts Atlas Sheets.</i> [Resolves 1909, chap. 20.]		
Commission on Waterways and Public Lands,		\$77 30
<i>Massachusetts Bird Book.</i> [Resolves 1907, chap. 77.]		
Secretary of the State Board of Agriculture,		329 00
<i>Massachusetts Game Bird Book.</i> [Resolves 1910, chap. 90.]		
Secretary of the State Board of Agriculture,		217 25
<i>Industrial Accident Board.</i>		
Secretary, report of cases,		70 00
<i>Legislative Bulletin Subscriptions.</i> [Resolves 1902, chap. 3.]		
Sergeant-at-arms,		806 00
<i>Department of Animal Industry.</i>		
Commissioner:—		
Carcasses of glandered horses,	\$401 00	
Hides, etc.,	808 87	
		1,209 87
<i>State Board of Agriculture.</i>		
Secretary, sale of apples,		7 00
<i>Board of Panama-Pacific Managers.</i>		
Sale of furniture,		62 90
<i>State Department of Health.</i> [Acts 1911, chap. 298, sect. 5.]		
Commissioner, branding outfits,		30 03
		\$2,809 35

STATEMENT II.

Revenue Receipts in Detail.

DETAILS 56-58.

DETAIL No. 56.

SUNDRY RENTS.

<i>Armories of the First Class, etc.</i>		
For use of armories and camp sites for public purposes other than military,		\$4,804 65
<i>Land for New Institutions.</i>		
State Normal Art School site, from rent of property on site of new buildings,		1,041 89
<i>New Bedford Pier.</i>		
For use of New Bedford pier,		1,248 25
<i>Abolition of Grade Crossing.</i>		
For rents collected at Webster Avenue, Medford, Park and Dane streets, Somerville,		2,088 22

DETAIL No. 57.

INTEREST ON DEPOSITS.

Revenue proportion of interest received on bank deposits (see Detail No. 457),	\$245,923 74
Harbor compensation, interest on bank deposit,	269 14
	\$246,192 88

DETAIL No. 58.

INCOME OF INVESTED FUNDS.

<i>Dividends from Insolvent Corporations.</i>		
Interest on securities,		\$1,301 00
<i>Escheated Estates.</i>		
Interest on securities,	\$4,536 83	
Less premium on securities purchased,	1,474 20	
		3,062 63
<i>Unclaimed Court Deposits.</i>		
Interest on securities,	\$443 33	
Less discount on securities transferred,	193 00	
Less interest paid on deposit returned,	\$250 33	
	152 68	
		97 65
<i>Unclaimed Savings Bank Deposits.</i>		
Interest on securities,	\$15,947 56	
Premium on securities transferred,	447 80	
Less discount on securities transferred,	\$16,395 36	
	2,807 20	
Less interest on payments allowed from fund,	\$13,588 16	
	231 75	
		13,356 41

STATEMENT II.

Revenue Receipts in Detail.

DETAILS 75, 76.

DETAIL No. 75.

ACCRUED INTEREST ON BONDS SOLD.

Accrued interest on direct debt bonds sold,	\$45,390 30
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DETAIL No. 76.

INSTITUTION RECEIPTS, 1916.

[Acts 1909, chap. 504, sect. 96.]

Transfer of 1916 receipts of the following institutions:—

Boston State Hospital,	\$52,406 87	Northampton State Hospital,	\$56,192 47
Danvers State Hospital,	62,026 13	North Reading State Sanatorium,	29,420 79
Foxborough State Hospital,	3,638 96	Rutland State Sanatorium,	57,546 02
Gardner State Colony,	3,784 09	Taunton State Hospital,	37,135 80
Grafton State Hospital,	14,999 18	Westborough State Hospital,	75,807 46
Lakeville State Sanatorium,	36,567 45	Westfield State Sanatorium,	46,680 02
Massachusetts Hospital School,	43,083 21	Worcester State Hospital,	51,510 55
Massachusetts School for the Feeble-minded,	12,963 82	Wrentham State School,	1,729 89
Medfield State Hospital,	10,204 51		
Monson State Hospital,	18,747 07		\$617,916 56
Norfolk State Hospital,	3,381 07		

STATEMENT III.—APPROPRIATIONS AND EXPENSES FOR 1917, ETC.

STATEMENT III.

STATEMENT OF APPROPRIATIONS AND EXPENSES INCURRED FOR 1917,
ALSO EXPENSES FOR 1916.

LEGISLATIVE DEPARTMENT.

	Appropriations, 1917.	Expenses, 1917.	Expenses, 1916.
<i>Salaries and Allowances.</i>			
77 Senate compensation,	\$41,000 00	\$41,000 00	\$41,000 00
77 Senate travel,	3,200 00	3,170 00	3,060 00
78 House compensation,	241,000 00	241,000 00	240,500 00
78 House travel,	19,000 00	17,650 00	17,510 00
79 Clerks, Senate and House,	8,000 00	8,000 00	7,500 00
79 Assistant clerks, Senate and House,	5,500 00	5,458 34	5,000 00
79 Clerical assistance, Senate,	1,500 00	929 58	1,305 96
79 Clerical assistance, House,	3,500 00	3,630 00 ¹	3,165 48
80 Doorkeepers and postmaster,	5,112 00	5,094 44	5,000 00
80 Assistant doorkeepers and messengers,	30,000 00	31,354 88 ²	30,400 00
80 Messengers' travel,	1,700 00	1,890 00 ¹	—
80 Pages, Senate and House,	6,120 00	6,120 00	6,120 00
80 Pages' travel,	1,000 00	980 00	1,000 00
81 Chaplains, Senate and House,	1,200 00	1,200 00	1,200 00
82 Legislative committees,	11,070 16	11,070 16	10,316 10
	\$379,302 16	\$378,547 20	\$373,077 54
<i>Legislative Committees.</i>			
82 Travel, etc.,	\$8,929 84	\$5,023 64	\$4,545 76
82 Advertising,	8,000 00	7,117 13	5,808 86
82 Witness fees,	200 00	—	48 95
	\$17,129 84	\$12,140 77	\$10,403 57
<i>Printing.</i>			
83 Senate printing,	\$58,000 00	\$14,697 93	\$15,890 79
83 House printing,	—	35,892 64	35,292 34
83 Manual for the General Court,	5,400 00	5,172 74	5,064 44
83 Legislative bulletin,	9,000 00	7,544 88	7,925 87
	\$72,400 00	\$63,308 19	\$64,173 44
<i>Other Expenses.</i>			
84 Senate stationery,	\$800 00	\$608 16	\$455 50
84 House stationery,	1,200 00	963 14	930 05
84 Contingent,	10,000 00	9,442 07	9,967 60
	\$12,000 00	\$11,013 37	\$11,353 15
<i>Extra Session.</i>			
Senate compensation,	—	—	\$2,050 00
Senate travel,	—	—	306 00
House compensation,	—	—	11,950 00
House travel,	—	—	1,742 00
Compensation of chaplains, clerks, etc.,	—	—	300 00
85 Compensation of sergeant-at-arms, and certain appointees,	—	\$63 27 ³	1,179 60
	—	\$63 27	\$17,527 60

¹ Balance from extraordinary expenses.² Balance from previous appropriation.³ Balance from temporary increase appropriation.

STATEMENT III. — APPROPRIATIONS AND EXPENSES FOR 1917, ETC.

LEGISLATIVE DEPARTMENT — *Concluded.*

		Appropriations, 1917.	Expenses, 1917.	Expenses, 1916.
Detail	<i>Constitutional Convention.</i>			
86	Commission to Compile Information,	\$10,000 00	\$9,919 96	—
86	Compensation of members,	240,000 00	239,250 00	—
86	Members' travel,	25,000 00	22,540 00	—
86	Elections,	20,500 00	20,809 18 ¹	—
86	Telephones, etc.,	5,000 00	3,032 33	—
86	Expenses,	50,000 00	49,953 82	—
		\$350,500 00	\$345,505 29	—
	Total, Legislative Department,	\$831,332 00	\$810,578 09	\$476,535 30

SPECIAL LEGISLATIVE INVESTIGATIONS.

87	Uniformity of legislation,	—	\$459 22 ²	\$594 16
88	Conservation of waterways,	\$3,000 00	10,453 94 ²	11,697 44
89	Highway laws,	2,100 00	7,272 32 ²	2,696 72
90	Trial justice system,	—	418 15 ²	—
91	Nonpulmonary tuberculosis,	—	66 13 ²	268 39
92	Special training for injured persons,	—	276 24 ²	10 75
93	Partitions of real estate and allied mat- ters,	—	972 15 ²	27 85
94	Physical training of boys and girls in public schools,	—	229 96 ²	—
95	State constabulary,	—	291 25 ²	340 12
96	Use of habit-forming drugs,	—	120 03 ²	281 76
97	Agricultural education,	—	3,023 33 ²	750 37
98	Salaries of public employees,	—	16 25 ²	—
99	Teachers' disability retirement allowance,	—	18 75 ²	38 33
100	Recess committee (1916) on building laws,	1,900 00	3,346 05 ²	8,675 14
101	Recess committee (1916) on social in- surance,	4,634 26	4,821 51 ⁴	9,840 63
102	Financial condition of the Boston Ele- vated Railway Company,	—	3,971 41 ²	4,539 18
103	Recess committee (1916) on rates of workmen's compensation insurance,	—	3,778 84 ²	9,491 99
104	High cost of living,	—	749 20 ¹	—
105	State reservation at Purgatory Chasm,	—	83 ²	98 90
106	Cost of land in Gay Head for State reservation,	—	53 06 ²	446 94
	Waterway between Taunton and Brock- ton,	250 00	250 00	2,039 72
107	Acoustics of House chamber,	—	—	—
108	Draining marshes at Neponset River and Quincy Bay,	2,000 00	1,303 91	—
109	Schools in county jails,	500 00	115 15	—
	Use of water in Ipswich River,	250 00	—	—
110	Examination of domestic water supply,	2,500 00	14 82	—
	Improvement of Hale's Brook, Lowell,	1,000 00	—	—
111	Laws relating to dogs,	500 00	34 24	—
112	Survey of road in Salem and Marblehead,	500 00	198 82	—

¹ Balance from extraordinary expenses.² Balance from previous appropriation.³ Balance from previous appropriation, extraordinary expenses and small items.⁴ Balance from previous appropriation and small items.

STATEMENT III. — APPROPRIATIONS AND EXPENSES FOR 1917, ETC.

SPECIAL LEGISLATIVE INVESTIGATIONS — *Concluded.*

		Appropriations, 1917.	Expenses, 1917.	Expenses, 1916.
Detail				
113	Normal school in southeastern Massa- chusetts,	\$500 00	\$92 18	—
	State highway, Boston to Brockton,	500 00	—	—
	Massachusetts Commission for the Blind,	1,000 00	—	—
114	Recess committee on taxation of corpo- rations,	13,000 00	8,617 28	—
115	Recess committee on financial planning,	12,000 00	8,589 00	—
116	Street Railway Investigation Commis- sion,	15,000 00	12,996 60	—
	New York, New Haven & Hartford Rail- road capitalization,	—	—	\$1,984 39
	Lynn sewage disposal,	—	—	1,451 42
	Sewage discharged into Boston Harbor,	5,000 00	—	—
117	Commission on Social Insurance (1917),	15,000 00	12,084 63	—
118	Investigation of Boston Elevated Rail- way by Public Service Commission,	15,000 00	10,010 34	—
	Education of persons with defective vision,	—	—	228 49
	Taking of land for public purposes,	—	—	258 45
	Military education of boys, and militia reserve,	—	—	685 31
	Laws relative to taxation,	—	—	5,286 07
	Terminal facilities, etc., metropolitan district,	—	—	4,463 40
	Questions of monopoly and rates in in- surance,	—	—	76 61
	Total, Special Legislative Investi- gations,	\$96,134 26	\$94,645 59	\$69,272 56

EXECUTIVE AND GENERAL ADMINISTRATION.

EXECUTIVE.				
EXECUTIVE DEPARTMENT.				
Salaries and Allowances.				
119	Governor,	\$10,000 00	\$10,000 00	\$10,000 00
119	Lieutenant-Governor and Council,	12,000 00	12,750 11 ¹	11,999 51
119	Governor's private secretary,	4,000 00	4,000 00	4,000 00
119	Assistant private secretary,	2,000 00	2,000 00	2,000 00
119	Executive secretary,	2,500 00	2,500 00	2,500 00
119	Executive stenographer,	1,800 00	1,800 00	1,800 00
119	Messenger,	1,200 00	1,241 66 ²	1,200 00
119	Assistant messenger,	1,000 00	1,041 67 ²	1,000 00
		\$34,500 00	\$35,333 44	\$34,499 51
Other Departmental Expenses.				
120	Executive contingent,	\$5,000 00	\$4,605 27	\$2,763 21
120	Executive postage, printing, etc.,	2,000 00	1,804 00	1,192 12
120	Council contingent,	2,500 00	2,964 47 ¹	2,432 06
120	Council postage, printing, etc.,	500 00	380 34	347 30
121	Entertainment of French Mission,	7,000 00	13,193 79 ¹	—
		\$17,000 00	\$22,947 87	\$6,734 69

¹ Balance from extraordinary expenses.² Balance from temporary increase appropriation.

AUDITOR'S REPORT.

[Jan.

STATEMENT III.—APPROPRIATIONS AND EXPENSES FOR 1917, ETC.

RECAPITULATION — *Concluded.*

	Appropriations, 1917.	Expenses, 1917.	Expenses, 1916.
Reformatory and correctional,	\$1,006,271 00	\$2,392,060 31	\$2,061,922 62
Educational,	2,385,479 40	2,803,886 50	2,522,002 38
Debt,	1,279,560 50	1,350,019 75	878,858 40
Interest,	1,853,161 12	1,961,036 54	1,711,561 69
Miscellaneous,	373,866 49	139,700 99	130,169 07
Deficiencies in 1916,	\$28,558,799 29	—	—
	41,845 50	—	—
	\$28,600,644 79	\$33,292,860 97	\$27,014,391 21

STATEMENT IV.

EXPENSES PAID AND UNPAID FOR 1917 IN DETAIL.
LEGISLATIVE DEPARTMENT.

[Citations for 1916 and 1917 refer to Special Acts except when chapter numbers are printed in italics.]

DETAIL No. 77.

SENATE PAY ROLL.

[Revised Laws, chap. 3; Acts 1911, chap. 670; 1917, chap. 1.]

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
James W. Bean,	Cambridge,	2d Middlesex,	\$10 00	\$1,000 00	\$1,010 00
John E. Beck,	Chelsea,	1st Suffolk,	10 00	1,000 00	1,010 00
Charles D. Brown,	Gloucester,	3d Essex,	70 00	1,000 00	1,070 00
Daniel J. Buckley,	Chicopee,	2d Hampden,	210 00	1,000 00	1,210 00
James F. Cavanagh,	Everett,	4th Middlesex,	10 00	1,000 00	1,010 00
George D. Chamberlain,	Springfield,	1st Hampden,	200 00	1,000 00	1,200 00
George B. Churchill,	Amherst,	Franklin and Hampshire,	200 00	1,000 00	1,200 00
Arthur W. Colburn,	Dracut,	8th Middlesex,	70 00	1,000 00	1,070 00
Fred W. Cross,	Royalston,	3d Worcester,	160 00	1,000 00	1,160 00
Edward N. Dahlborg,	Brockton,	Plymouth,	60 00	1,000 00	1,060 00
Charles W. Eldridge,	Somerville,	3d Middlesex,	10 00	1,000 00	1,010 00
John I. Fitzgerald,	Boston,	2d Suffolk,	10 00	1,000 00	1,010 00
Charles L. Gifford,	Barnstable,	Cape and Plymouth,	170 00	1,000 00	1,170 00
James L. Harrop,	Worcester,	1st Worcester,	90 00	1,000 00	1,090 00
George Fred Hart,	Webster,	4th Worcester,	120 00	1,000 00	1,120 00
George A. Hastings,	North Adams,	Berkshire,	290 00	1,000 00	1,290 00
Clarence W. Hobbs, Jr.,	Worcester,	2d Worcester,	90 00	1,000 00	1,090 00
Ernest E. Hobson,	Palmer,	Worcester and Hampden,	170 00	1,000 00	1,170 00

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 77.

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 77.

SENATE PAY ROLL — Concluded.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Herman Hormel,	Boston,	8th Suffolk,	\$10 00	\$1,000 00	\$1,010 00
John B. Hull,	Great Barrington,	Berkshire, Hampshire and Hampden.	360 00	1,000 00	1,360 00
George H. Jackson,	Lynn,	1st Essex,	30 00	1,000 00	1,030 00
Charles A. Kimball,	Littleton,	7th Middlesex,	70 00	1,000 00	1,070 00
Richard Knowles,	New Bedford,	3d Bristol,	120 00	1,000 00	1,120 00
Charles S. Lawler,	Boston,	7th Suffolk,	10 00	1,000 00	1,010 00
James E. McPherson,	Framingham,	1st Middlesex,	50 00	1,000 00	1,050 00
Joseph W. Martin, Jr.,	North Attleborough,	1st Bristol,	80 00	1,000 00	1,080 00
Orion T. Mason,	Medway,	Norfolk,	60 00	1,000 00	1,060 00
Edwin T. McKnight,	Medford,	6th Middlesex,	20 00	1,000 00	1,020 00
Walter E. McLane,	Fall River,	2d Bristol,	110 00	1,000 00	1,110 00
Edward F. McLaughlin,	Boston,	4th Suffolk,	10 00	1,000 00	1,010 00
Edward G. Morris,	Boston,	3d Suffolk,	10 00	1,000 00	1,010 00
Kenneth L. Nash,	Weymouth,	Norfolk and Plymouth,	30 00	1,000 00	1,030 00
Malcolm E. Nichols,	Boston,	5th Suffolk,	10 00	1,000 00	1,010 00
E. Howard Perley,	Salem,	2d Essex,	40 00	1,000 00	1,040 00
Alpheus Sanford,	Boston,	9th Suffolk,	10 00	1,000 00	1,010 00
Charles S. Smith,	Lincoln,	5th Middlesex,	40 00	1,000 00	1,040 00
James R. Tetler,	Lawrence,	5th Essex,	60 00	1,000 00	1,060 00
James P. Timilty,	Boston,	6th Suffolk,	10 00	1,000 00	1,010 00
Henry G. Wells, ¹	Haverhill,	4th Essex,	70 00	2,000 00	2,070 00
Herbert A. Wilson,	Boston,	Norfolk and Suffolk,	10 00	1,000 00	1,010 00
			\$3,170 00	\$41,000 00	\$44,170 00
Senate compensation,				\$41,000 00	
Senate travel,				3,170 00	
					\$44,170 00

¹ President.

DETAIL No. 78.

HOUSE OF REPRESENTATIVES PAY ROLL.

(Revised Laws, chap. 3; Acts 1911, chap. 676; 1917, chap. 1.)

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Essex S. Abbott,	Haverhill,	3d Essex,	\$70 00	\$1,000 00	\$1,070 00
Henry Achin, Jr.,	Lowell,	15th Middlesex,	60 00	1,000 00	1,060 00
Peter I. Adams,	Stockbridge,	6th Berkshire,	340 00	1,000 00	1,340 00
Ernest W. Allen,	Lynn,	13th Essex,	30 00	1,000 00	1,030 00
George C. F. Allen,	Lynn,	12th Essex,	30 00	1,000 00	1,030 00
J. Weston Allen,	Newton,	4th Middlesex,	20 00	1,000 00	1,020 00
Park W. Allen,	Westfield,	12th Hampden,	220 00	1,000 00	1,220 00
Philip R. Ammidon,	Cambridge,	3d Middlesex,	10 00	1,000 00	1,010 00
Charles H. Annis,	Lynn,	14th Essex,	30 00	1,000 00	1,030 00
Harrison H. Atwood,	Boston,	19th Suffolk,	10 00	1,000 00	1,010 00
George W. P. Babb,	Boston,	22d Suffolk,	10 00	1,000 00	1,010 00
James T. Bagshaw,	Fall River,	11th Bristol,	110 00	1,000 00	1,110 00
William B. Baldwin,	Brockton,	10th Plymouth,	50 00	1,000 00	1,050 00
Joseph L. Barry,	Lynn,	14th Essex,	30 00	1,000 00	1,030 00
Frank Bartlett,	Pittsfield,	4th Berkshire,	310 00	1,000 00	1,310 00
William A. Bartlett,	North Attleborough,	1st Bristol,	80 00	1,000 00	1,080 00
Russell T. Bates,	Quincy,	3d Norfolk,	20 00	1,000 00	1,020 00
Thomas W. Baxter,	Lynn,	13th Essex,	30 00	1,000 00	1,030 00
Charles H. Beaman,	Leverett,	3d Franklin,	220 00	1,000 00	1,220 00
Addison P. Beardsley,	Boston,	16th Suffolk,	10 00	1,000 00	1,010 00
Chauncey A. Bennett,	Springfield,	4th Hampden,	200 00	1,000 00	1,200 00
James D. Bentley,	Swampscott,	15th Essex,	30 00	1,000 00	1,030 00
Jay R. Benton,	Belmont,	28th Middlesex,	20 00	1,000 00	1,020 00
Alfred M. Bessette,	New Bedford,	7th Bristol,	120 00	1,000 00	1,120 00
Jacob Bitzer,	Arlington,	27th Middlesex,	20 00	1,000 00	1,020 00
Uvin E. Bliss,	Malden,	21st Middlesex,	10 00	1,000 00	1,010 00
Ornelius Boothman,	Adams,	3d Berkshire,	300 00	1,000 00	1,300 00
Arthur Bower,	Lawrence,	5th Essex,	60 00	1,000 00	1,060 00
George W. Bowman,	Springfield,	4th Hampden,	200 00	1,000 00	1,200 00
Ben K. Bowser,	Wakefield,	19th Middlesex,	20 00	1,000 00	1,020 00

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 78.

[Jan. 1918.]

HOUSE OF REPRESENTATIVES PAY ROLL — Continued.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Manassah E. Bradley,	Boston,	2d Suffolk,	\$10 00	\$1,000 00	\$1,010 00
Albert C. Bray,	Buckland,	1st Franklin,	240 00	1,000 00	1,240 00
Thomas H. Brennan,	Natick,	6th Middlesex,	40 00	1,000 00	1,040 00
Clarence A. Briggs,	Taunton,	5th Bristol,	80 00	1,000 00	1,080 00
Elmer L. Briggs,	Plymouth,	1st Plymouth,	80 00	1,000 00	1,080 00
Vincent Brogna,	Boston,	5th Suffolk,	10 00	1,000 00	1,010 00
Frederic J. Brown,	Woburn,	18th Middlesex,	20 00	1,000 00	1,020 00
George J. Brunell,	Webster,	6th Worcester,	120 00	1,000 00	1,120 00
George Bunting,	Methuen,	5th Essex,	70 00	1,000 00	1,070 00
Frank J. Burke,	Boston,	13th Suffolk,	10 00	1,000 00	1,010 00
Arthur E. Burr,	Boston,	8th Suffolk,	10 00	1,000 00	1,010 00
Fred J. Burrell,	Medford,	26th Middlesex,	20 00	1,000 00	1,020 00
Frederick Butler,	Lawrence,	7th Essex,	60 00	1,000 00	1,060 00
Ralph N. Butterworth,	Revere,	27th Suffolk,	10 00	1,000 00	1,010 00
Fred E. Cady,	Monson,	1st Hampden,	180 00	1,000 00	1,180 00
Edward Carr,	Hopkinton,	8th Middlesex,	70 00	1,000 00	1,070 00
George H. Carrick,	Cambridge,	3d Middlesex,	10 00	1,000 00	1,010 00
Daniel W. Casey,	Boston,	10th Suffolk,	10 00	1,000 00	1,010 00
Albert M. Chandler,	Cambridge,	2d Middlesex,	10 00	1,000 00	1,010 00
Jeremiah K. Chandler,	Tewksbury,	17th Middlesex,	50 00	1,000 00	1,050 00
Henry S. Clark,	Boston,	24th Suffolk,	10 00	1,000 00	1,010 00
Frederic F. Clauss,	Cambridge,	2d Middlesex,	10 00	1,000 00	1,010 00
Benjamin G. Collins,	Edgartown,	1st Dukes,	200 00	1,000 00	1,200 00
Samuel I. Collins,	Amesbury,	1st Essex,	90 00	1,000 00	1,090 00
William S. Conroy,	Fall River,	10th Bristol,	110 00	1,000 00	1,110 00
Thomas J. Corbett,	Lowell,	16th Middlesex,	60 00	1,000 00	1,060 00
Henry E. Cowdrey,	Fitchburg,	12th Worcester,	100 00	1,000 00	1,100 00
Channing H. Cox, ¹	Boston,	7th Suffolk,	10 00	2,000 00	2,010 00
Edward J. Cox,	Boston,	1st Suffolk,	10 00	1,000 00	1,010 00
John W. Craig,	Boston,	6th Suffolk,	10 00	1,000 00	1,010 00
John Cronin,	Holyoke,	10th Hampden,	220 00	1,000 00	1,220 00
John T. Crowley,	Abington,	5th Plymouth,	50 00	1,000 00	1,050 00
George E. Curran,	Boston,	13th Suffolk,	10 00	1,000 00	1,010 00
Henry E. Dean,	Worcester,	21st Worcester,	90 00	1,000 00	1,090 00
George F. Dennis,	Sandwich,	1st Barnstable,	130 00	1,000 00	1,130 00
John L. Donovan,	Boston,	5th Suffolk,	10 00	1,000 00	1,010 00

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 78.

Thomas F. Donovan,	Boston,	6th Suffolk,	10 00	1,000 00	1,010 00
Thomas E. Dowd,	Worcester,	17th Worcester,	90 00	1,000 00	1,090 00
Eddy P. Dunbar,	West Bridgewater,	8th Plymouth,	50 00	1,000 00	1,050 00
Horace E. Dunkle,	Boston,	22d Suffolk,	10 00	1,000 00	1,010 00
Edward B. Eames,	Reading,	18th Middlesex,	30 00	1,000 00	1,030 00
Carl C. Emery,	Newburyport,	24th Essex,	80 00	1,000 00	1,080 00
John P. Englert,	Boston,	15th Suffolk,	10 00	1,000 00	1,010 00
James R. Ferry,	Northbridge,	8th Worcester,	100 00	1,000 00	1,100 00
Michael J. FitzGerald,	Northampton,	1st Hampshire,	230 00	1,000 00	1,230 00
Michael A. Flanagan,	Lawrence,	8th Essex,	60 00	1,000 00	1,060 00
William Fleming,	Somerville,	23d Middlesex,	10 00	1,000 00	1,010 00
William J. Foley,	Boston,	9th Suffolk,	10 00	1,000 00	1,010 00
William Foster,	Springfield,	5th Hampden,	200 00	1,000 00	1,200 00
Arthur W. Frail,	Upton,	9th Worcester,	90 00	1,000 00	1,090 00
Joseph E. Freeling,	Fall River,	9th Bristol,	110 00	1,000 00	1,110 00
William F. French,	Haverhill,	2d Essex,	70 00	1,000 00	1,070 00
William P. French,	Somerville,	24th Middlesex,	10 00	1,000 00	1,010 00
Harvey E. Frost,	Somerville,	23d Middlesex,	10 00	1,000 00	1,010 00
Charles B. Frothingham,	Lynn,	12th Essex,	30 00	1,000 00	1,030 00
Howard F. Furness,	Everett,	20th Middlesex,	10 00	1,000 00	1,010 00
John M. Gibbs,	Waltham,	5th Middlesex,	20 00	1,000 00	1,020 00
Edwin H. Gibson,	Hanover,	4th Plymouth,	50 00	1,000 00	1,050 00
Nesbit G. Gleason,	Andover,	9th Essex,	50 00	1,000 00	1,050 00
William J. Granfield,	Springfield,	3d Hampden,	200 00	1,000 00	1,200 00
Clarence H. Granger,	Agawam,	2d Hampden,	210 00	1,000 00	1,210 00
Fred P. Greenwood,	Everett,	20th Middlesex,	10 00	1,000 00	1,010 00
Julius Guild,	Walpole,	8th Norfolk,	40 00	1,000 00	1,040 00
Clarence M. Hall,	Worcester,	19th Worcester,	90 00	1,000 00	1,090 00
John Halliwell,	New Bedford,	8th Bristol,	120 00	1,000 00	1,120 00
Leo S. Hamburger,	Boston,	24th Suffolk,	10 00	1,000 00	1,010 00
Walter A. Hardy,	Fitchburg,	11th Worcester,	100 00	1,000 00	1,100 00
Rowland P. Harriman,	Stow,	10th Middlesex,	60 00	1,000 00	1,060 00
Edward F. Harrington,	Fall River,	10th Bristol,	110 00	1,000 00	1,110 00
Charles H. Hartshorn,	Gardner,	2d Worcester,	130 00	1,000 00	1,130 00
William M. Haskins,	Middleborough,	7th Plymouth,	70 00	1,000 00	1,070 00
James W. Hayes,	Boston,	6th Suffolk,	10 00	1,000 00	1,010 00
Walter Haynes,	Scituate,	2d Plymouth,	60 00	1,000 00	1,060 00
Martin Hays,	Boston,	25th Suffolk,	10 00	1,000 00	1,010 00
Matthew A. Higgins,	Taunton,	3d Bristol,	80 00	1,000 00	1,080 00

¹ Speaker.

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 78.

[Jan.

1918.]

HOUSE OF REPRESENTATIVES PAY ROLL—Continued.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Francis M. Hill,	Saugus,	13th Essex,	\$30 00	\$1,000 00	\$1,030 00
Kenneth P. Hill,	Cambridge,	3d Middlesex,	10 00	1,000 00	1,010 00
John A. Hirsch,	Dedham,	1st Norfolk,	20 00	1,000 00	1,020 00
William J. Holland,	Boston,	11th Suffolk,	10 00	1,000 00	1,010 00
Horace W. Hosie,	Franklin,	10th Norfolk,	60 00	1,000 00	1,060 00
John R. Hudson,	Waltham,	5th Middlesex,	20 00	1,000 00	1,020 00
John C. Hull,	Leominster,	11th Worcester,	110 00	1,000 00	1,110 00
Henry W. Jarvis,	Newton,	4th Middlesex,	20 00	1,000 00	1,020 00
Victor Francis Jewett,	Lowell,	15th Middlesex,	60 00	1,000 00	1,060 00
John G. Johnson,	Worcester,	13th Worcester,	90 00	1,000 00	1,090 00
William L. Johnson,	Uxbridge,	7th Worcester,	90 00	1,000 00	1,090 00
Michael H. Jordan,	Lawrence,	6th Essex,	60 00	1,000 00	1,060 00
Thomas M. Joyce,	Boston,	12th Suffolk,	10 00	1,000 00	1,010 00
John J. Kearney,	Boston,	2d Suffolk,	10 00	1,000 00	1,010 00
Charles A. Kelley,	Worcester,	10th Worcester,	90 00	1,000 00	1,090 00
David L. Kelley,	Fairhaven,	6th Bristol,	120 00	1,000 00	1,120 00
William W. Kennard,	Somerville,	23d Middlesex,	10 00	1,000 00	1,010 00
Robert T. Kent,	Pittsfield,	4th Berkshire,	310 00	1,000 00	1,310 00
James F. Kiernan,	Wareham,	6th Plymouth,	100 00	1,000 00	1,100 00
William A. Kneeland,	Winchester,	25th Middlesex,	20 00	1,000 00	1,020 00
Joseph O. Knox,	Somerville,	24th Middlesex,	10 00	1,000 00	1,010 00
Martin R. Lane,	Beverly,	19th Essex,	40 00	1,000 00	1,040 00
Ernest A. Larocque,	Fall River,	11th Bristol,	110 00	1,000 00	1,110 00
Thomas Leavitt,	Boston,	19th Suffolk,	10 00	1,000 00	1,010 00
George E. Lilley,	New Bedford,	7th Bristol,	120 00	1,000 00	1,120 00
Daniel W. Lincoln,	Worcester,	22d Worcester,	90 00	1,000 00	1,090 00
George A. Lindberg,	Worcester,	18th Worcester,	90 00	1,000 00	1,090 00
Martin M. Lomasney,	Boston,	5th Suffolk,	10 00	1,000 00	1,010 00
William G. Lord,	Athol,	1st Worcester,	170 00	1,000 00	1,170 00
George W. Love,	West Springfield,	2d Hampden,	200 00	1,000 00	1,200 00
James M. Lyle,	Gloucester,	22d Essex,	70 00	1,000 00	1,070 00
Frank E. Lyman,	Easthampton,	2d Hampshire,	240 00	1,000 00	1,240 00
Eugene A. Lynch,	Holyoke,	11th Hampden,	220 00	1,000 00	1,220 00
John H. Lynch,	Cambridge,	1st Middlesex,	10 00	1,000 00	1,010 00
Winthrop Magee,	Winthrop,	21st Suffolk,	20 00	1,000 00	1,020 00
John P. Mahoney,	Boston,	4th Suffolk,	10 00	1,000 00	1,010 00

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 78.

William M. Mahoney,	Peabody,	15th Essex,	40 00	1,000 00	1,040 00
Lloyd Makepeace,	Malden,	21st Middlesex,	10 00	1,000 00	1,010 00
Michael F. Malone,	Worcester,	15th Worcester,	90 00	1,000 00	1,090 00
David J. Maloney,	Chelsea,	20th Suffolk,	10 00	1,000 00	1,010 00
Frank A. Manning,	Brockton,	11th Plymouth,	50 00	1,000 00	1,050 00
William J. Manning,	Boston,	9th Suffolk,	10 00	1,000 00	1,010 00
Arthur E. Marsh,	Springfield,	6th Hampden,	200 00	1,000 00	1,200 00
George S. March,	Hingham,	3d Plymouth,	40 00	1,000 00	1,040 00
Robert B. Martin,	Boston,	24th Suffolk,	20 00	1,000 00	1,020 00
J. Edwin Maybury,	Brockton,	10th Plymouth,	50 00	1,000 00	1,050 00
John H. McAllister,	Lee,	5th Berkshire,	330 00	1,000 00	1,330 00
Joseph McGrath,	Boston,	17th Suffolk,	10 00	1,000 00	1,010 00
James H. McInerney,	Boston,	14th Suffolk,	10 00	1,000 00	1,010 00
David S. McIntosh,	Quincy,	3d Norfolk,	30 00	1,000 00	1,030 00
Francis B. McKinney,	Boston,	26th Suffolk,	10 00	1,000 00	1,010 00
Henry J. McLaughlin,	Boston,	4th Suffolk,	10 00	1,000 00	1,010 00
Michael J. McNamee,	Boston,	3d Suffolk,	10 00	1,000 00	1,010 00
Charles J. McNaulty,	Boston,	3d Suffolk,	10 00	1,000 00	1,010 00
Walter L. Mellen,	Worcester,	20th Worcester,	90 00	1,000 00	1,090 00
Bernard F. Merriam,	Framingham,	7th Middlesex,	50 00	1,000 00	1,050 00
Julius Meyers,	Cambridge,	2d Middlesex,	10 00	1,000 00	1,010 00
John Mitchell,	Springfield,	3d Hampden,	200 00	1,000 00	1,200 00
Wesley E. Monk,	Watertown,	29th Middlesex,	20 00	1,000 00	1,020 00
Alfred J. Moore,	Boston,	15th Suffolk,	10 00	1,000 00	1,010 00
William A. Moore,	New Salem,	4th Franklin,	190 00	1,000 00	1,190 00
James G. Moran,	Mansfield,	2d Bristol,	50 00	1,000 00	1,050 00
Charles H. Morrill,	Haverhill,	4th Essex,	70 00	1,000 00	1,070 00
Daniel T. Morrill,	Southbridge,	5th Worcester,	140 00	1,000 00	1,140 00
James Morrison,	Medford,	26th Middlesex,	20 00	1,000 00	1,020 00
George D. Morse,	Danvers,	10th Essex,	50 00	1,000 00	1,050 00
J. Warren Moulton,	Rutland,	2d Worcester,	120 00	1,000 00	1,120 00
Frank Mulveny,	Fall River,	11th Bristol,	110 00	1,000 00	1,110 00
Daniel C. Murphy,	Boston,	17th Suffolk,	10 00	1,000 00	1,010 00
Dennis A. Murphy,	Lowell,	14th Middlesex,	60 00	1,000 00	1,060 00
John J. Murphy,	Holyoke,	9th Hampden,	220 00	1,000 00	1,220 00
William A. Murray,	Milford,	9th Worcester,	70 00	1,000 00	1,070 00
Arthur L. Nason,	Haverhill,	4th Essex,	70 00	1,000 00	1,070 00
Joseph A. Oakhem,	Boston,	12th Suffolk,	10 00	1,000 00	1,010 00
Charles S. O'Connor,	Boston,	10th Suffolk,	10 00	1,000 00	1,010 00
James E. Odlin,	Lynn,	14th Essex,	30 00	1,000 00	1,030 00
John Glenn Orr,	Pittsfield,	4th Berkshire,	310 00	1,000 00	1,310 00

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 78.

HOUSE OF REPRESENTATIVES PAY ROLL — *Concluded.*

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
John N. Osborne,	Marblehead,	16th Essex,	\$40 00	\$1,000 00	\$1,040 00
Walter T. Packard,	Brockton,	9th Plymouth,	50 00	1,000 00	1,050 00
Arthur W. Paine,	Holbrook,	6th Norfolk,	30 00	1,000 00	1,030 00
John H. Parker,	Marlborough,	9th Middlesex,	70 00	1,000 00	1,070 00
Ward M. Parker,	New Bedford,	8th Bristol,	120 00	1,000 00	1,120 00
George Penshorn,	Boston,	22d Suffolk,	10 00	1,000 00	1,010 00
Chauncey Pepin,	Salem,	17th Essex,	40 00	1,000 00	1,040 00
Walter Perham,	Chelmsford,	11th Middlesex,	70 00	1,000 00	1,070 00
Harold L. Perrin,	Wellesley,	9th Norfolk,	30 00	1,000 00	1,030 00
Edward H. Perry,	Nantucket,	1st Nantucket,	240 00	1,000 00	1,240 00
Joseph H. Perry,	Somerville,	24th Middlesex,	10 00	1,000 00	1,010 00
Frederick E. Pierce,	Greenfield,	2d Franklin,	210 00	1,000 00	1,210 00
James T. Potter,	North Adams,	1st Berkshire,	290 00	1,000 00	1,290 00
Frank H. Putnam,	Lowell,	15th Middlesex,	60 00	1,000 00	1,060 00
Lawrence F. Quigley,	Chelsea,	23d Suffolk,	10 00	1,000 00	1,010 00
Frank E. Raymond,	Essex,	20th Essex,	60 00	1,000 00	1,060 00
Dennis F. Reardon,	Boston,	14th Suffolk,	10 00	1,000 00	1,010 00
George Louis Richards,	Malden,	21st Middlesex,	10 00	1,000 00	1,010 00
Charles F. Rowley,	Brookline,	2d Norfolk,	10 00	1,000 00	1,010 00
William F. Runnells,	Newburyport,	23d Essex,	80 00	1,000 00	1,080 00
G. Oscar Russell,	Worcester,	14th Worcester,	90 00	1,000 00	1,090 00
Joseph A. Saunders,	Pepperell,	12th Middlesex,	100 00	1,000 00	1,100 00
Henry A. Savage,	Boston,	7th Suffolk,	10 00	1,000 00	1,010 00
Roland D. Sawyer,	Ware,	4th Hampshire,	160 00	1,000 00	1,160 00
John H. Sherburne,	Brookline,	2d Norfolk,	10 00	1,000 00	1,010 00
Charles H. Slowey,	Lowell,	14th Middlesex,	60 00	1,000 00	1,060 00
Fitz-Henry Smith, Jr.,	Boston,	8th Suffolk,	10 00	1,000 00	1,010 00
Jerome S. Smith,	Provincetown,	3d Barnstable,	250 00	1,000 00	1,250 00
Gilbert G. Southworth,	New Bedford,	8th Bristol,	120 00	1,000 00	1,120 00
Burgess H. Spinney,	Weymouth,	5th Norfolk,	30 00	1,000 00	1,030 00
William N. Stetson,	Yarmouth,	2d Barnstable,	170 00	1,000 00	1,170 00
Merrill E. Streeter,	Springfield,	7th Hampden,	200 00	1,000 00	1,200 00
Dani J. Sullivan,	Salem,	18th Essex,	40 00	1,000 00	1,040 00
James H. Sullivan,	Boston,	18th Suffolk,	10 00	1,000 00	1,010 00
James E. Tolman,	Gloucester,	21st Essex,	70 00	1,000 00	1,070 00
George A. Wales,	Stoughton,	7th Norfolk,	40 00	1,000 00	1,040 00
Joseph E. Warner,	Taunton,	4th Bristol,	80 00	1,000 00	1,080 00
Jacob Wasserman,	Boston,	19th Suffolk,	10 00	1,000 00	1,010 00
George B. Waterman,	Williamstown,	2d Berkshire,	300 00	1,000 00	1,300 00
Thomas Weston, Jr.,	Newton,	4th Middlesex,	20 00	1,000 00	1,020 00
Joseph W. Wharton,	Boston,	7th Suffolk,	10 00	1,000 00	1,010 00
Albert L. Whitman,	Quincy,	3d Norfolk,	30 00	1,000 00	1,030 00
George A. Whitney,	Clinton,	10th Worcester,	90 00	1,000 00	1,090 00
John W. Williams,	Chicopee,	8th Hampden,	210 00	1,000 00	1,210 00
Waterman L. Williams,	Holden,	10th Worcester,	110 00	1,000 00	1,110 00
Alvin R. Wilson,	South Hadley,	3d Hampshire,	230 00	1,000 00	1,230 00
Charles A. Winchester,	Boston,	18th Suffolk,	10 00	1,000 00	1,010 00
Thomas A. Winston,	Boston,	1st Suffolk,	10 00	1,000 00	1,010 00
Roger Wolcott,	Milton,	4th Norfolk,	20 00	1,000 00	1,020 00
Isaac U. Wood,	Fall River,	9th Bristol,	110 00	1,000 00	1,110 00
Harry C. Woodill,	Melrose,	22d Middlesex,	20 00	1,000 00	1,020 00
John Wooldredge,	Lunenburg,	12th Worcester,	100 00	1,000 00	1,100 00
George M. Worrall,	Attleboro,	1st Bristol,	70 00	1,000 00	1,070 00
Benjamin Loring Young,	Newton,	13th Middlesex,	30 00	1,000 00	1,030 00
Daniel J. Young,	Boston,	11th Suffolk,	10 00	1,000 00	1,010 00
Myron A. Young,	Spencer,	3d Worcester,	130 00	1,000 00	1,130 00
House compensation,			\$17,650 00	\$241,000 00	\$258,650 00
House travel,				17,650 00	

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 76.

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 78.

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 79, 80.

DETAIL No. 79.

CLERKS AND ASSISTANTS — SENATE AND HOUSE.

[Acts 1907, chap. 403; 1911, chap. 674; 1915, chap. 271; 1916, chap. 277; 1917, chaps. 1, 338.]

CLERKS.				
Henry D. Coolidge, Senate,		\$4,000 00		
James W. Kimball, House,		4,000 00		
			\$8,000 00	
ASSISTANT CLERKS.				
William H. Sanger, Senate,		\$2,729 17		
Frank E. Bridgman, House,		2,729 17		
			5,458 34	
CLERICAL ASSISTANCE.				
Senate:—				
Agnes E. Kimball,	\$1 75			
Elliot H. Paul,	916 33			
Katherine E. Wiseman,	11 50			
		\$929 58		
House:—				
F. Allen Burt,	\$1,000 00			
Philip E. Oliver,	425 00			
Clarence J. Smith,	1,300 00			
Ernest G. Webb,	900 00			
Others,	5 00			
		3,630 00		
			4,559 58	
			\$18,017 92	

DETAIL No. 80.

DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER.

[Revised Laws, chap. 10; Acts 1914, chap. 710; 1915, chaps. 1, 202, 369; 1917, chaps. 1, 244, 375.]

SENATE.				
Doorkeepers.				
Luke K. Davis,	\$1,800 00			
Charles O. Holt, assistant,	1,441 66			
			\$3,241 66	
Messengers.				
Edward C. Cook,	Travel.	Compensation.		
Arthur R. Driscoll,	\$110 00	\$100 00		
Willis W. Fairbanks,	20 00	1,241 66		
Francis A. Ireland,	310 00	1,241 66		
Benjamin H. Jellison,	70 00	1,241 66		
Enoch Pratt,	70 00	1,241 66		
Edwin S. Rollins,	10 00	1,241 66		
Howard C. Rudderham,	100 00	1,241 66		
George W. Wolcott,	220 00	1,054 84		
	\$910 00	\$9,846 46		
		910 00		
			10,756 46	
Pages.				
George F. Beatty,	\$20 00	\$510 00		
Allen MacD. Carlton,	10 00	510 00		
George T. Taylor,	90 00	510 00		
Henry F. Welch,	10 00	510 00		
	\$130 00	\$2,040 00		
		130 00		
			2,170 00	
			\$16,168 12	

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 81.

DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER — Concluded.

HOUSE.				
Doorkeepers.				
James Beatty,	\$1,800 00			
Francis Steele, assistant,	1,441 66			
			\$3,241 66	
Messengers.				
Patrick F. Brennan,	Travel.	Compensation.		
Richard B. Brown,	\$30 00	\$1,241 66		
John O. Bush,	40 00	1,241 66		
James P. Clare,	20 00	1,241 66		
Nathaniel D. Curry,	30 00	1,241 66		
Thomas P. Frost,	50 00	1,241 66		
Henry P. Fernald,	60 00	1,241 66		
Albert T. Galpin,	20 00	1,241 66		
Edmund J. Gill,	10 00	1,241 66		
Jacob B. Henry,	60 00	1,241 66		
Mark C. London,	10 00	1,241 66		
Ernest Saunders,	10 00	1,241 66		
Charles J. Tarbell,	70 00	1,241 66		
Horace S. Tower,	200 00	1,241 66		
Thomas H. Turtle,	60 00	1,241 66		
	310 00	1,241 66		
	\$980 00	\$18,624 90		
		980 00		
			19,604 90	
Pages.				
Edward J. Burke,	\$210 00	\$510 00		
William A. Fisher,	10 00	510 00		
Eugene P. Melody,	110 00	510 00		
William A. Murphy,	70 00	510 00		
Charles W. Oschman,	360 00	510 00		
Napier Scribner,	70 00	510 00		
Russell T. Shay,	10 00	510 00		
Charles M. Stiller,	10 00	510 00		
	\$850 00	\$4,080 00		
		850 00		
			4,930 00	
Postmaster.				
Morris C. Jackson,				\$27,776 56
				1,494 44
				\$45,439 12
RECAPITULATION.				
Doorkeepers and postmaster,	\$5,094 44			
Assistant doorkeepers and messengers,	31,354 68			
Messengers' travel,	1,890 00			
Pages, Senate and House,	6,120 00			
Pages' travel,	980 00			
			\$45,439 12	

DETAIL No. 81.

CHAPLAINS — SENATE AND HOUSE.

[Revised Laws, chap. 3; Acts 1913, chap. 450; 1917, chap. 1.]

Edward A. Horton, Senate,				
Daniel W. Waldron, House,				
			\$600 00	
			600 00	
			\$1,200 00	

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 82.

DETAIL No. 82.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Revised Laws, chap. 6, sects. 43, 44; Acts 1903, chap. 283; 1917, chaps. 1, 322, 376.]

JOINT STANDING COMMITTEES.

COMMITTEE ON —	Adver- tising.	Automob- iles and Car- riages.	Cigars.	Hotels.	Travel.	Totals.
Agriculture,	\$104 08	\$17 00	\$15 25	\$80 00	\$53 90	\$270 23
Agriculture and educa- tion,	7 55	—	—	—	—	7 55
Agriculture and public health,	46 89	—	—	—	—	46 89
Banks and banking,	206 53	—	—	—	—	206 53
Cities,	212 30	8 25	4 00	24 40	8 99	257 94
Counties,	92 95	—	—	—	—	92 95
Constitutional amend- ments,	153 14	—	—	—	—	153 14
Education,	324 67	—	16 00	114 95	59 83	516 45
Election laws,	89 57	—	—	—	—	89 57
Federal relations,	73 84	—	—	—	—	73 84
Fisheries and game,	176 66	50 00	4 00	76 75	44 55	351 96
Harbors and public lands,	104 33	170 75	34 00	379 80	126 32	815 20
Insurance,	346 57	—	—	—	—	346 57
Judiciary,	156 13	—	—	37 40	—	193 53
Labor,	135 72	—	—	—	—	135 72
Legal affairs,	885 77	—	—	—	—	885 77
Mercantile affairs,	440 63	—	—	—	—	440 63
Metropolitan affairs,	159 65	112 50	8 00	66 65	—	346 80
Military affairs,	45 04	61 50	7 75	27 00	—	141 29
Municipal finance,	288 41	—	7 75	54 35	53 50	404 01
Public health,	377 89	—	—	—	—	377 89
Public institutions,	340 53	160 20	123 75	729 80	419 77	1,774 08
Public lighting,	228 01	—	—	—	—	228 01
Public service,	16 10	—	—	54 00	—	70 10
Railroads,	135 08	—	—	—	—	135 08
Roads and bridges,	339 68	93 00	20 00	253 75	152 06	858 49
Social welfare,	597 59	—	—	110 20	—	707 79
State House and libraries,	87 93	—	—	—	—	87 93
Street railways,	316 35	43 00	14 30	136 60	66 51	576 76
Taxation,	87 37	—	—	—	—	87 37
Towns,	36 40	46 00	11 75	115 75	64 25	274 15
Water supply,	72 62	12 00	11 75	196 60	94 63	387 60
Ways and means,	123 35	—	6 00	51 50	—	180 85
	\$6,809 33	\$774 20	\$284 30	\$2,509 50	\$1,144 31	\$11,521 64

SENATE STANDING COMMITTEE.

Rules: —	
William E. Dorman, services,	\$2,666 66
Harry S. Fairfield, services,	1,625 00
Others, services,	6 00
Stationery,	2 45
	\$4,300 11

HOUSE STANDING COMMITTEES.

Pay roll: —	
Clarence J. Smith, services,	\$100 00

1918.]

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 82.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

Rules: —		
Henry C. Merwin, services,	\$2,700 00	
Paul D. Howard, services,	1,400 00	
John D. Wright, services,	1,200 00	
Edna C. Koonz, services,	875 00	
Others, services,	272 50	
Stationery, printing, etc.,	70 54	
Telephone tolls,	18 34	
	\$6,536 38	
Military Affairs: —		
Telephone,	4 10	
Public Service: —		
Katherine R. Walsh, services,	100 00	
Ways and Means: —		
Carl A. Raymond,	125 00	
	\$6,865 48	
SPECIAL COMMITTEES.		
Evacuation Day parade: —		
Automobiles,	\$20 00	
Cigars,	4 00	
Hotels,	16 90	
	\$40 90	
Governor's message on consolidation of departments: —		
Advertising,	202 31	
	243 21	
MISCELLANEOUS EXPENSES.		
Stationery,	\$8 00	
Postage (stamps for committees),	175 00	
Advertising, 1916,	2 40	
Postage (stamped envelopes for advertising),	60 00	
Printing (stamped envelopes and newspaper lists),	35 09	
	280 49	
	\$23,210 93	
RECAPITULATION.		
Salaries, etc.		
Senate standing committee,	\$4,297 66	
House standing committees,	6,772 50	
	\$11,670 16	
Travel, etc.		
Joint standing committees,	\$4,887 31	
Senate standing committee,	2 45	
House standing committees,	92 98	
Special committees,	40 90	
	5,023 64	
Advertising Hearings.		
Newspapers, joint standing committees,	\$6,811 73	
Newspapers, special committees,	202 31	
Postage,	60 00	
Printing,	35 09	
Stationery,	8 00	
	7,117 13	
	\$23,210 93	

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 83, 84

DETAIL No. 83.

LEGISLATIVE PRINTING.

[Revised Laws, chaps. 6, 9; Acts 1917, chap. 1.]

SENATE PRINTING.		
Calendar,	\$1,017 07	
Journal (daily),	4,474 75	
Journal, extra session, 1916 (1,000 copies),	393 07	
Senate documents,	4,688 36	
Reprints and extra copies,	263 39	
Night work,	3,446 63	
Sundry printing and binding,	414 66	\$14,697 93
HOUSE PRINTING.		
Calendar,	\$1,369 50	
Daily lists,	589 75	
Journal (daily),	4,796 60	
Journal (bound),	515 50	
Legislative diaries (700 copies),	956 78	
House bills and documents,	16,000 38	
Reprints and extra copies,	588 41	
Index to House documents,	217 82	
Night work,	6,892 38	
Postage,	62 00	
Sundry printing and binding,	946 73	
List of Committees (1,200 copies),	108 70	
50,000 copies "Our Flag,"	2,248 17	
4,000 copies "John Davis Long Memorial,"	599 92	35,892 61
MANUAL FOR THE GENERAL COURT.		
13,500 copies,		5,172 71
LEGISLATIVE BULLETIN.		
Printing bulletins, Nos. 1 to 35 (42,000 copies),	\$6,044 88	
A. M. Bridgman, services editing (including daily lists),	1,500 00	7,544 88
		\$63,308 11

DETAIL No. 84.

OTHER LEGISLATIVE EXPENSES.

[Revised Laws, chaps. 6, 10; Acts 1917, chap. 1.]

SENATE STATIONERY.		
Books, periodicals, etc.,	\$106 99	
Envelopes, paper, etc., including dies,	183 53	
Pens, pencils, and other office supplies,	192 64	
Typewriter,	125 00	\$808 16
HOUSE STATIONERY.		
Blank and record books, etc.,	\$181 40	
Envelopes and paper,	266 83	
Pens, pencils, holders, etc.,	133 08	
Postage,	12 00	
Other stationery and office supplies,	369 83	963 14

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 85, 86.

OTHER LEGISLATIVE EXPENSES — *Concluded.*

CONTINGENT.			
Edwin W. Killpartrick, assistant in document room,	\$397 50		
Frank H. Steele, assistant in document room,	850 00		
Levi H. Reavis, porter in house corridor,	941 66		
Austin T. Davis, temporary assistant in post office,	941 66		
		\$3,130 82	
Brooms, dusters, cleaning materials, etc.,		174 02	
Boxes (200),		130 50	
Document sticks and tapes,		202 50	
Drinking cups,		151 25	
Laundering,		354 34	
Postage, stationery, etc.,		175 89	
Printing,		1,229 46	
Reviewing stands, decorating,		626 42	
Telephone,		10 30	
Repairs: —			
General,	\$184 70		
Painting and refinishing legislative rooms,	199 32		
Refinishing, upholstering and repairing legislative furniture,	1,749 27		
Carpets cleaned, etc.,	102 99		
		2,236 28	
Supplies: —			
General,	\$99 18		
Office furniture (new),	304 55		
Telephone booths,	195 00		
		598 73	
Soap, brushes and lavatory supplies,		217 45	
Subscriptions to newspapers,		158 13	
Sundries,		45 98	
			\$9,442 07
			\$11,013 37

DETAIL No. 85.

EXTRA SESSION.

[Resolves 1916, chap. 166; Acts 1916, chap. 375.]

SERGEANT-AT-ARMS AND CERTAIN EMPLOYEES.		
Expenses of pages,		\$63 27

DETAIL No. 86.

CONSTITUTIONAL CONVENTION.

[Acts 1916, chap. 98; 1917, chaps. 285, 376.]

COMMISSION TO COMPILE INFORMATION.		
William B. Munro, chairman,	\$1,000 00	
Lawrence B. Evans, vice chairman,	2,500 00	
Roger S. Hoar, member,	1,500 00	
Henry W. Bird, secretary,	1,081 43	

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 86.

CONSTITUTIONAL CONVENTION — Continued.

Clerical and other assistance,	\$1,677 57
Multigraphing, etc.,	27 82
Expert and professional services preparing data on sundry matters,	550 00
Books, publications, etc.,	22 24
Postage,	101 46
Printing,	103 13
Printing bulletins, etc.,	1,063 18
Rent of typewriters,	106 50
Stationery,	148 62
Sundries,	7 71
Travel,	30 30
MEMBERS' SALARIES AND EXPENSES.	
Compensation of members,	\$239,250 00
Members' travel,	22,540 00
ELECTIONS.	
William N. Hardy,	\$459 91
Others, receiving less than \$20 per week,	938 94
Postage,	270 27
Typewriter,	48 00
Stationery,	17 55
11,466 posters of instruction,	258 86
34,000 instruction cards,	296 08
34,000 penalty cards,	271 61
Printing, blanks, notices, etc.,	621 68
Nomination blanks and posters,	177 38
20,700 ballot envelopes,	160 56
100 ballot books,	87 90
24,000 tally sheets,	136 40
4,700 envelopes,	439 26
Printing primary ballots: —	
862,800 official ballots,	\$3,598 78
1,171 sets specimen ballots,	702 60
Folding, counting, forwarding and checking,	690 25
Addressing notices, labels and arranging,	800 00
Supervision, superintendent, foreman and stenographer,	400 00
Overtime, night work,	357 00
Sundries,	12 02
Packing cases and boxes,	398 14
Expressage, postage, etc.,	215 93
City of Waltham voting machine ballots,	413 87
	7,588 59
Ballots for election: —	
865,200 official ballots,	\$3,673 85
1,172 sets specimen ballots,	761 80
Folding, counting and forwarding,	692 16
Addressing notices, labels and arranging,	800 00
Supervision, superintendent, foreman, etc.,	400 00
Overtime,	242 75
Sundries,	2 50
Packing cases and boxes,	391 09
Expressage, postage, etc.,	203 99
City of Waltham voting machine ballots,	129 82
	7,297 96
Advertising or publishing nominations,	1,738 23

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 86.

CONSTITUTIONAL CONVENTION — Concluded.

TELEPHONES, ETC.		
Architects' services on seating plans,		\$30 00
Disinfectants,		30 00
Document stick and tapes,		153 75
Drinking cups,		105 00
Funeral of Dana Malone, travel, wreath, etc.,		195 71
Subscription to papers,		173 66
Laundering,		270 16
Postage,		80 39
Printing,		121 40
Supplies, platforms for hall,		52 14
Supplies, furniture,		87 50
Lunches,		12 45
Stationery,		78 43
Telephone tolls,		1,641 74
EXPENSES.		
James W. Kimball, secretary,		\$1,500 00
Frank E. Bridgman, assistant secretary,		1,050 00
Clerical and other assistance,		5,427 87
Editing debates,		1,902 00
Stenographic reports,		5,335 51
Engrossing resolutions,		20 00
Advertising committee hearings,		1,373 36
Postage,		3 60
Printing: —		
Bulletins,		
358 copies Constitutional Convention	\$2,977 10	
Diary,		
Rules, blanks, forms, etc.,	525 17	
Calendars,	415 32	
Daily lists, dockets, etc.,	695 84	
Documents,	361 91	
Journals,	1,916 06	
Manuals,	1,418 66	
Reprints,	576 62	
Night work,	33 85	
Stationery and supplies,	1,517 13	
Sundries,	156 08	
	58 50	
Sergeant-at-arms' department: —		
Thomas F. Pedrick, services,		10,652 24
First assistant, secretary and other clerks,	\$1,000 00	
Doorkeepers and assistant doorkeepers,	2,366 25	
Postmaster,	1,560 50	
Messengers,	779 50	
Porters,	6,339 00	
Engineers, elevator men, electricians, firemen, oilers, steam fitters and helpers,	1,552 50	
Watchmen and assistant watchmen,	996 00	
Matron, assistant matron and scrub-women,	4,195 49	
	950 00	
	2,950 00	
		22,689 24
		49,953 82
		\$345,505 29
		\$810,578 09

[1918.]

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 87.

SPECIAL LEGISLATIVE INVESTIGATIONS.

(Citations for 1916 and 1917 refer to Special Acts except when chapter numbers are printed in italics.)

DETAIL No. 87.

COMMISSION ON UNIFORMITY OF LEGISLATION.

[Acts 1914, chaps. 381, 645.]

BOARD OF COMMISSIONERS.
 Hollis R. Bailey, chairman,
 Samuel Williston,
 Joseph F. O'Connell,

Without compensation.

EXPENSES.

Conference expenses, \$100
 850 copies report, 25
 Printing, stationery, etc., 12
 Travel to conferences, etc., 321

\$459

Expended 1910, \$929 59
 Expended 1911, 597 79
 Expended 1912, 646 01
 Expended 1913, 172 79
 Expended 1914, 635 59
 Expended 1915, 707 69
 Expended 1916, 594 16
 Expended 1917, 459 22

\$4,742 84

DETAIL No. 88.

INVESTIGATION OF METHODS OF CONSERVING AND EQUALIZING THE FLOW OF
 WATERS IN THE RIVERS AND STREAMS OF THE COMMONWEALTH (BY THE
 COMMISSION ON WATERWAYS AND PUBLIC LANDS).

[Resolves 1914, chap. 95; 1915, chap. 113; Acts 1914, chap. 734; 1915, chap. 384; 1916, chap. 222; Resolves 1917, chap. 84; Acts 1917, chap. 375.]

SERVICES.
 S. S. Kent, special assistant (civil engineer), \$875 00
 Engineers and assistants (as per commission pay rolls), 5,023 51
 Labor, 437 50

\$6,336 01

EXPENSES.

Blue prints, maps, books, etc., \$24 09
 Instruments, hardware, etc., 35 02
 Postage, 29 55
 Traveling expenses, 2,121 57

2,210 21

STATEMENT IV

Expenses for 1917 in Detail.

DETAIL 89.

INVESTIGATION OF METHODS OF CONSERVING AND EQUALIZING THE FLOW OF
 WATERS IN THE RIVERS AND STREAMS OF THE COMMONWEALTH (BY THE
 COMMISSION ON WATERWAYS AND PUBLIC LANDS) — Concluded.

UNITED STATES GEOLOGICAL SURVEY, CO-OPERATIVE WORK.

Engineers and field assistants, \$623 17
 Gage readers, 579 50
 Clerk, 100 58
 Traveling expenses, 497 16
 Supplies, hardware, etc., 107 29

\$1,907 70

\$10,453 94

Expended 1914, \$2,513 72
 Expended 1915, 1,657 70
 Expended 1916, 11,607 44
 Expended 1917, 10,453 04

\$26,322 80

DETAIL No. 89.

COMMISSION TO REVISE AND CODIFY THE LAWS RELATING TO HIGHWAYS.
 [Resolves 1915, chap. 95; Acts 1915, chap. 366; 1916, chap. 367; 1917, chap. 101.]

COMMISSION.
Massachusetts Highway Commission.

Warren Goodale,
 Moody Kimball,
 Charles C. Spellman,
 John E. Swift,

County Commissioners,

\$1,500 00
 1,500 00
 1,500 00
 1,500 00

\$6,000 00

EXPENSES.

Paul D. Howard, clerk, \$900 00
 Stenographic services, 34 50
 Multigraphing, 114 07
 Printing and stationery, 12 97
 Traveling expenses, 210 78

1,272 32

\$7,272 32

Expended 1915, \$100 00
 Expended 1916, 2,696 72
 Expended 1917, 7,272 32

\$10,069 04

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 90-93.

DETAIL No. 90.

COMMISSION TO CONSIDER THE QUESTION OF ABOLISHING THE TRIAL JUSTICE SYSTEM.

[Resolves 1916, chap. 30; Acts 1916, chap. 307.]

Advertising,		\$12 85
Clerical services, typewriting, etc.,		92 50
Postage and stationery,		7 00
Traveling expenses: —		
Frank A. Milliken,	\$83 81	
Charles L. Hibbard,	144 18	
Freelon Q. Ball,	77 81	
		305 44
		\$418 11

DETAIL No. 91.

INVESTIGATION OF NON-PULMONARY TUBERCULOSIS CASES, ETC. (BY THE STATE DEPARTMENT OF HEALTH).

[Resolves 1916, chap. 62; Acts 1916, chap. 353.]

Services of clerk,	\$66 00
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DETAIL No. 92.

INVESTIGATION AS TO FACILITIES FOR SPECIAL TRAINING FOR INJURED PERSONS (BY THE BOARD OF EDUCATION).

[Resolves 1916, chap. 75; Acts 1916, chap. 353.]

Stenographic and clerical services,	\$134 00
Multigraphing,	4 00
Printing and stationery,	17 00
Traveling expenses,	81 00
	\$236 00

DETAIL No. 93.

COMMISSION TO REVISE AND CODIFY THE LAWS RELATIVE TO PARTITIONS OF REAL ESTATE AND ALLIED MATTERS.

[Resolves 1916, chap. 81; Acts 1916, chap. 353.]

COMMISSION.	
Charles T. Davis,	\$100 00
Frederick H. Chamberlain,	100 00
Guy Newhall, secretary,	100 00
	\$300 00

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 94-96.

DETAIL No. 94.

BOARD TO CONSIDER THE SUBJECT OF PHYSICAL TRAINING FOR BOYS AND GIRLS IN THE PUBLIC SCHOOLS.

[Resolves 1916, chap. 90; Acts 1916, chap. 353.]

EXPENSES.	
Advertising hearing,	\$2 75
Clerical services, etc.,	98 85
Postage, printing and stationery,	45 25
Traveling expenses,	83 11
	\$229 96

DETAIL No. 95.

BOARD TO INVESTIGATE THE MATTER OF ESTABLISHING A STATE CONSTABULARY OR POLICE FORCE WHICH WOULD RELIEVE THE MILITIA OF POLICE DUTY.

[Resolves 1916, chap. 92; Acts 1916, chap. 353.]

BOARD.	
Walter A. Green,	Without compensation.
D. Chauncey Brewer,	
Russell B. Lowe,	
EXPENSES.	
Robert T. Brady, services,	\$80 00
Raymond, Gordon & Whitman, legal services,	100 00
Waldo P. Gray, services,	50 00
Postage and printing,	61 25
	\$291 25

DETAIL No. 96.

COMMISSION TO INVESTIGATE THE USE OF HABIT-FORMING DRUGS AND THE EFFECTIVENESS OF THE LAWS PERTAINING THERETO.

[Resolves 1916, chap. 112; Acts 1916, chap. 367.]

COMMISSION.	
Frank G. Wheatley,	Without compensation.
Hermann C. Lythgoe,	
Abraham C. Webber,	
EXPENSES.	
Advertising,	\$3 15
Clerical services,	84 38
Printing, stationery, etc.,	23 50
Rent of typewriter,	9 00
	\$120 03

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 97-99

DETAIL No. 97.

COMMISSION TO INVESTIGATE AGRICULTURAL EDUCATION AT THE MASSACHUSETTS AGRICULTURAL COLLEGE, ETC.

[Resolves 1916, chap. 106; Acts 1916, chap. 367.]

COMMISSION.										
Supervisor of Administration,	}	Without compensation.								
Commissioner of Education,										
L. Clark Seelye,										
William F. Whiting,										
Warren C. Jewett,										
EXPENSES.										
Warren E. Benscoter, services,										\$973 33
Katherine R. Walsh, stenographer,										1,137 47
Advertising,										35 14
Clerical services,										33 61
Postage, printing, stationery, etc.,										71 85
Traveling expenses, etc.,										772 03
										\$3,023 33

DETAIL No. 98.

EXAMINATION AS TO SALARIES PAID STATE AND COUNTY EMPLOYEES.

[Resolves 1916, chap. 94; Acts 1916, chap. 367.]

Stationery,	\$16 25
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DETAIL No. 99.

INVESTIGATION OF DISABILITY RETIREMENT ALLOWANCE FOR PUBLIC SCHOOL TEACHERS (BY THE TEACHERS' RETIREMENT BOARD).

[Resolves 1916, chap. 152; Acts 1916, chap. 374.]

Traveling expenses,	\$18 75
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STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 100, 101.

DETAIL No. 100.

RECESS COMMITTEE ON BUILDING LAWS.

[Legislative Order; Acts 1916, chap. 374; 1917, chap. 101.]

COMPENSATION OF MEMBERS.		
Clarence W. Hobbs, Jr., chairman,	Senate,	\$250 00
James R. Tetler,		250 00
James P. Timilty,		250 00
George D. Chamberlain,		250 00
Charles H. Annis,		250 00
Jacob Bitzer,	House,	250 00
Frederic F. Clauss,		250 00
John Halliwell,		250 00
George J. Wall,		250 00
		\$2,250 00
EXPENSES.		
Richard T. Howard, clerk,		\$450 00
Clerical services,		196 00
Postage, printing and stationery,		63 16
Telephone tolls,		15 56
Traveling expenses,		371 33
		1,096 05
		\$3,346 05

DETAIL No. 101.

COMMISSION ON SOCIAL INSURANCE (1916).

[Resolves 1916, chap. 157; Acts 1916, chap. 374; 1917, chaps. 101, 322.]

COMPENSATION OF MEMBERS.			
Frank S. Farnsworth, chair-	Senate,	{	\$250 00
man,			250 00
Walter E. McLane,			250 00
Allison G. Catheron,			250 00
Eden K. Bowser,			250 00
Harry C. Woodill,	House,	{	250 00
Edward G. Morris,			250 00
Wendell P. Thoré,			250 00
John P. Meade,			250 00
Edna L. Spencer,			250 00
	Appointed by Governor,		
			\$2,250 00
EXPENSES.			
John D. Wright, clerk,			\$450 00
Advertising, clippings, etc.,			86 60
Clerical services,			346 19
Postage and printing,			38 68
Reporting hearings, .			1,087 43
Research work,			126 70
Stationery, .			89 51
Telephone, .			15 01
Traveling expenses, .			331 39
			2,571 51
			\$4,821 51

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 102, 103.

DETAIL No. 102.

COMMISSION TO INVESTIGATE THE FINANCIAL CONDITION OF THE BOSTON
RAILWAY COMPANY.

[Resolves 1916, chap. 158; Acts 1916, chap. 374.]

COMPENSATION OF MEMBERS.			
The Lieutenant-Governor, The President of the Senate, The Speaker of the House, Public Service Commission, Boston Transit Commission, Charles W. Eldridge, Sanford Bates, Victor F. Jewett, Arthur N. Newhall, Charles S. Lawler, John L. Donovan,	Without compensation.		
	Senate,	{	\$250 00
			250 00
			250 00
	House,	{	250 00
			250 00
			250 00
			\$1,500 00
EXPENSES.			
Ernest R. Springer, assistant engineer, James T. Swan, certified public accountant, Advertising, Clerical services, Pay roll, Transit Commission, Reporting hearings, Stationery, Traveling expenses,			\$300 00 535 00 131 77 604 45 181 73 571 86 97 64 48 96
			2,471 41
			\$3,971 41

DETAIL No. 103.

RECESS COMMITTEE ON WORKMEN'S COMPENSATION INSURANCE RATES AND
ACCIDENT PREVENTION.

[Legislative Order; Acts 1916, chap. 374.]

COMPENSATION OF MEMBERS.			
James H. Cavanagh, chairman,	Senate,	\$250 00	
George H. Jackson,		250 00	
John F. Sheehan,		250 00	
William W. Kennard,		250 00	
Essex S. Abbott,		250 00	
John G. Faxon,	House,	250 00	
Robert F. Kent,		250 00	
William H. Sullivan,		250 00	
Charles F. Garrity,		250 00	
EXPENSES.			
Grover C. Hoyt, clerk,		\$450 00	
Advertising,		1 12	
Clerical and stenographic services,		224 00	
Postage and stationery,		57 46	
Traveling expenses,		796 26	
			1,528 84
			\$3,778 84

1918.]

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 104-107.

DETAIL No. 104.

COMMISSION TO INVESTIGATE THE HIGH COST OF LIVING.

[Executive Order.]

COMMISSION.												
Robert Luce,	.	.	.	.	.	.	.	.	.	.	.	.
James J. Storrow,	.	.	.	.	.	.	.	.	.	.	.	.
Melvin T. Copeland,	.	.	.	.	.	.	.	.	.	.	.	.
Edward F. McSweeney,	.	.	.	.	.	.	.	.	.	.	.	.
Francis X. Tyrrell,	.	.	.	.	.	.	.	.	.	.	.	.
} Without compensation.												
EXPENSES.												
Clerical services,	.	.	.	.	.	.	.	.	.	.	.	\$501 00
Postage, stationery, etc.,	.	.	.	.	.	.	.	.	.	.	.	36 22
Printing,	.	.	.	.	.	.	.	.	.	.	.	104 42
Traveling expenses,	.	.	.	.	.	.	.	.	.	.	.	107 56
												\$749 20

DETAIL No. 105.

INVESTIGATION AS TO PRACTICABILITY AND ADVISABILITY OF ESTABLISHING A
STATE RESERVATION AT PURGATORY CHASM, IN THE TOWN OF SUTTON
(BY THE STATE FOREST COMMISSION).

[Resolves 1916, chap. 85; Acts 1916, chap. 353.]

Blue prints,		\$0 83
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DETAIL No. 106.

DETERMINATION OF COST OF ACQUIRING A TRACT OF LAND IN GAY HEAD FOR
A STATE RESERVATION (BY THE COMMISSION ON WATERWAYS AND PUBLIC
LANDS).

[Resolves 1916, chap. 76; Acts 1916, chap. 353.]

Engineering services (as per pay rolls),		\$39 05
Traveling expenses,		14 01
		\$53 06

DETAIL No. 107.

INVESTIGATION OF ACOUSTICS OF THE HOUSE CHAMBER.

[Legislative Order; Acts 1917, chap. 266.]

Clifford M. Swan, engineer,		\$250 00
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STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 108-110

DETAIL No. 108.

INVESTIGATION AS TO FEASIBILITY AND COST OF DRAINING THE MARSHES
AND LOWLANDS ALONG THE NEPONSET RIVER AND THE SHORES OF QUINCY
BAY (BY THE STATE DEPARTMENT OF HEALTH).

[Resolves 1917, chap. 52; Acts 1917, chap. 322.]

Pay roll,		\$1,207 70
Hardware, tools, etc.,		25 00
Lumber,		21 50
Teaming,		20 00
Traveling expenses,		28 30
		\$1,303 90

DETAIL No. 109.

INVESTIGATION RELATIVE TO ESTABLISHING SCHOOLS IN COUNTY JAILS AND
HOUSES OF CORRECTION (BY BOARD OF EDUCATION AND DIRECTOR OF
BUREAU OF PRISONS).

[Resolves 1917, chap. 59; Acts 1917, chap. 336.]

Clerical and stenographic services,		\$82 30
Stationery, etc.,		18 00
Travel, etc.,		13 60
		\$115 15

DETAIL No. 110.

EXAMINATION OF DOMESTIC WATER SUPPLIES OWNED BY INDIVIDUALS (BY
STATE DEPARTMENT OF HEALTH).

[Resolves 1917, chap. 90; Acts 1917, chap. 375.]

Photo supplies,		\$8 75
Traveling expenses,		6 10
		\$14 85

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 111-113.

DETAIL No. 111.

INVESTIGATION RELATIVE TO ADVISABILITY OF AMENDING AND SUPPLEMENTING
THE LAW RELATING TO DOGS.

[Resolves 1917, chap. 102; Acts 1917, chap. 375.]

COMMISSION.		
Secretary, Board of Agriculture, Chairman, Commission on Fisheries and Game,	} Without compensation.	
Assistant Attorney-General,		
Sauborn G. Tenney,		
EXPENSES.		
Printing,		\$34 24

DETAIL No. 112.

SURVEY OF ROAD ALONG THE SHORES OF SALEM HARBOR IN THE CITY OF SALEM
AND TOWN OF MARBLEHEAD (BY MASSACHUSETTS HIGHWAY COMMISSION).

[Resolves 1917, chap. 112; Acts 1917, chap. 375.]

Pay roll (engineers),		\$188 04
Traveling expenses,		10 78
		\$198 82

DETAIL No. 113.

INVESTIGATION RELATIVE TO A STATE NORMAL SCHOOL IN SOUTHEASTERN PART
OF THE COMMONWEALTH (BY THE BOARD OF EDUCATION).

[Resolves 1917, chap. 118; Acts 1917, chap. 376.]

Advertising,		\$32 84
Printing and stationery,		29 73
Traveling expenses,		29 61
		\$92 18

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 114, 115.

DETAIL No. 114.

RECESS COMMITTEE ON TAXATION OF CORPORATIONS.

[Acts 1917, chap. 376.]

COMPENSATION OF MEMBERS.					
Charles L. Gifford,	.	.	.	Senate,	\$750 00
E. Howard Perley,	.	.	.		750 00
James P. Timilty,	.	.	.		750 00
Charles F. Rowley,	.	.	.		750 00
Joseph O. Knox,	.	.	.	House,	750 00
Arthur E. Burr,	.	.	.		750 00
Francis M. Hill,	.	.	.		750 00
Warren E. Tarbell,	.	.	.		750 00
John J. Kearney,	.	.	.		750 00
					\$6,750 00
EXPENSES.					
Robert T. Brady, clerk,	.	.	.		\$750 00
Katherine R. Walsh, stenographer,	.	.	.		600 00
Advertising,	.	.	.		105 79
Postage, printing and stationery,	.	.	.		63 16
Reporting hearings,	.	.	.		82 40
Telephone,	.	.	.		7 80
Traveling expenses,	.	.	.		258 13
					1,867 28
					\$8,617 24

DETAIL No. 115.

RECESS COMMITTEE ON FINANCIAL PLANNING.

[Acts 1917, chap. 376.]

COMPENSATION OF MEMBERS.													
James W. Bean,	.	.	.	.	.	.	.	.	.	Senate,	{	\$750 00	
Walter E. McLane,	.	.	.	.	.	.	.	.	.			750 00	
Malcolm E. Nichols,	.	.	.	.	.	.	.	.	.			750 00	
Joseph E. Warner,	.	.	.	.	.	.	.	.	.			750 00	
Samuel I. Collins,	.	.	.	.	.	.	.	.	.			750 00	
Benjamin L. Young,	.	.	.	.	.	.	.	.	.	House,	{	750 00	
Harrison H. Atwood,	.	.	.	.	.	.	.	.	.			750 00	
William F. French,	.	.	.	.	.	.	.	.	.			750 00	
John H. McAllister,	.	.	.	.	.	.	.	.	.			750 00	
													\$6,750 00
EXPENSES.													
Luther H. Gulick, clerk,	.	.	.	.	.	.	.	.	.			\$750 00	
Printing,	.	.	.	.	.	.	.	.	.			22 79	
Rent of typewriter,	.	.	.	.	.	.	.	.	.			20 00	
Telephone,	.	.	.	.	.	.	.	.	.			42	
Traveling expenses,	.	.	.	.	.	.	.	.	.			1,045 79	
													1,839 00
													\$8,589 00

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 116, 117.

DETAIL No. 116.

STREET RAILWAY INVESTIGATION COMMISSION.

[Resolves 1917, chap. 129; Acts 1917, chap. 376.]

COMPENSATION OF MEMBERS.					
Joseph W. Martin, Jr.,	Senate,	}		\$750 00	\$8,250 00
James L. Harrop,				750 00	
Charles W. Eldridge,				750 00	
John M. Gibbs,				750 00	
George M. Worrall,				750 00	
George Bunting,	House,	}		750 00	
Martin Hays,				750 00	
John L. Donovan,				750 00	
Michael J. Fitzgerald,				750 00	
Gurdon W. Gordon,				750 00	
W. Cameron Forbes,				750 00	
EXPENSES.					
Edward J. Dunn, clerk,				\$750 00	4,746 60
Advertising,				91 85	
Clerical and stenographic services,				572 85	
Investigational work (statistical),				215 25	
Postage and printing,				110 12	
Stationery, etc.,				387 72	
Telephone, etc.,				25 09	
Traveling expenses,				686 57	
Traveling expenses (tours of inspection),				1,907 15	
					\$12,996 60

DETAIL No. 117.

COMMISSION ON SOCIAL INSURANCE (1917).

[Resolves 1917, chap. 130; Acts 1917, chap. 376.]

COMPENSATION OF MEMBERS.			
Herbert A. Wilson,	Senate,	\$750 00	\$8,250 00
Charles D. Brown,		750 00	
Edward F. McLaughlin,		750 00	
Fred P. Greenwood,		750 00	
Charles B. Frothingham,		750 00	
Benjamin G. Collins,	House,	750 00	
Carl C. Emery,		750 00	
Ernest A. Larocque,		750 00	
Vincent Brogna,		750 00	
Robert M. Washburn,		750 00	
Everett Morss,		750 00	
EXPENSES.			
John D. Wright, clerk,		\$750 00	3,834 63
Advertising,		461 02	
Postage, stationery and office supplies,		181 18	
Printing,		233 23	
Stenographic services,		1,115 98	
Telephone,		6 00	
Traveling expenses,		262 68	
Henry Fernald, messenger,		824 54	\$12,084 63

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 118.

DETAIL No. 118.

INVESTIGATION RELATIVE TO THE PROPERTY, SERVICE AND CAPITALIZATION OF
THE BOSTON ELEVATED RAILWAY COMPANY (BY THE PUBLIC SERVICE
COMMISSION).

[Acts 1917, chaps. 373, 376.]

John A. Beeler, engineer,	\$9,618 00
Stationery,	33 34
Stenographic services,	359 00
	\$10,010 34
Total, Special Legislative Investigations,	\$94,645 50

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 119.

EXECUTIVE AND GENERAL ADMINISTRATION.

[Citations for 1916 and 1917 refer to Special Acts except when chapter numbers are printed in italics.]

EXECUTIVE.

DETAIL No. 119.

EXECUTIVE DEPARTMENT.

[Revised Laws, chap. 4; Acts 1917, chap. 4.]

GOVERNOR'S SALARY.		
Samuel W. McCall,		\$10,000 00
LIEUTENANT-GOVERNOR AND COUNCIL.		
[Revised Laws, chap. 4; Acts 1912, chap. 639.]		
Lieutenant-Governor.		
Calvin Coolidge,	Services. \$2,000 00	Expenses. \$1,749 75
Councillors.		
David L. Parker, District 1,	\$1,000 00	\$137 80
Richard F. Andrews, District 2,	1,000 00	—
Timothy J. Buckley, District 3,	1,000 00	—
Herbert P. Wasgatt, District 4,	1,000 00	—
Frederick H. Tarr, District 5,	1,000 00	79 29
James G. Harris, District 6,	905 91	—
Channing Smith, District 7,	1,000 00	178 75
Charles H. Wright, District 8,	1,000 00	604 52
Retiring Councillor: —		
Henry C. Mulligan, District 6,	94 09	—
	\$10,000 00	\$2,750 11
		10,000 00
		12,750 11
GOVERNOR'S PRIVATE SECRETARY.		
[Acts 1914, chap. 158.]		
Stanley R. Miller,		4,000 00
ASSISTANT PRIVATE SECRETARY.		
[Acts 1914, chap. 159.]		
Henry F. Long,		2,000 00
EXECUTIVE SECRETARY.		
[Acts 1904, chap. 268.]		
Edward F. Hamlin,		2,500 00
EXECUTIVE STENOGRAPHER.		
[Acts 1908, chap. 540.]		
Charles A. Southworth,		1,800 00
MESSENGER.		
[Acts 1906, chap. 109; 1908, chap. 497.]		
William L. Reed,		1,241 66
ASSISTANT MESSENGER.		
Edward J. McKinley,		1,041 67
		\$35,333 44

STATEMENT IV.

Expenses for 1917 in Detail.

DETAIL 379

EDUCATION OF AND AID TO THE DEAF, DUMB AND BLIND — Continued.

<i>Administration.</i>	
Services, superintendents, clerks, stenographers, etc.,	\$12,602 67
Services of guide,	344 00
Books,	25 75
Postage,	306 28
Printing,	108 60
2,000 copies report,	242 31
Rent of office, lighting, etc. (3 Park Street),	2,481 12
Stationery and office supplies,	710 19
Telephone service,	482 21
Traveling expenses,	1,302 69
Sundries,	107 62
Industrial and educational aid:—	
Salaries of clerks, instructors, etc., and labor,	\$1,719 16
Labor of and bonuses to blind workers,	5,738 84
Services of guides,	3,520 49
Board and lodging of apprentices,	1,012 43
Expressage, freight and teaming,	2,318 73
Merchandise and tools for blind workers,	2,104 91
Postage,	50 19
Printing,	201 60
Rent, heat, light and water (workshops),	1,899 62
Repairs and improvements (workshops),	421 32
Supplies and equipment (workshops),	885 60
Telephone and telegrams,	158 36
Travel,	149 55
Tuition in special schools,	807 34
Sundries (cleaning, etc.),	130 23
	21,117 77
<i>Maintenance of Industries.</i>	
James P. Munroe, chairman, allowance under authority of chapter 173, Acts of 1907,	
<i>Instruction of Adult Blind at Home.</i> [Acts 1916, chap. 201; 1917, chap. 167.]	
Services of instructors (blind),	\$3,244 95
Services of clerks,	49 75
Services of guides,	841 25
Traveling expenses,	1,606 63
Materials for pupils,	252 48
Other supplies,	32 07
Postage,	56 88
Printing,	12 99
Telephone,	25 90
Sundries,	2 05
Recapitulation, Massachusetts Commission for the Blind:—	
Administration,	\$18,713 44
Industrial and educational aid,	21,117 77
Maintenance of industries,	45,714 20
Instruction of adult blind at home,	6,124 95
	\$91,670 36
<i>EDUCATION OF DEAF PUPILS.</i> [Revised Laws, chap. 39; Acts 1917, chap. 25.]	
American School for the Deaf,	\$21,311 79
Boston School for the Deaf,	44,103 38
Clarke School for the Deaf,	45,489 25
Horace Mann School for the Deaf,	9,926 25
Sarah Fuller Home,	3,324 52
Traveling expenses,	1,509 02

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 380, 381.

EDUCATION OF AND AID TO THE DEAF, DUMB AND BLIND — Concluded.

<i>GRATUITIES.</i>	
Services 1869, chap. 19; 1917, chap. 42; Acts 1917, chaps. 25, 322.]	
Institution and Massachusetts School for the Deaf,	\$30,000 00
England Industrial School for Deaf Mutes,	3,500 00
	\$33,500 00
	\$250,834 57

DETAIL No. 380.

ART COMMISSION.

[Acts 1917, chap. 101.]

<i>BOARD.</i>	
Charles D. Maginnis, chairman,	
Walter G. Page,	
John L. Pratt,	
Charles R. Greco,	
Deane Bush,	
	Without compensation.
<i>EXPENSES.</i>	
Printing,	\$8 10

DETAIL No. 381.

STATE LIBRARY.

[Acts 1910, chap. 421; 1916, chap. 112; 1917, chap. 120.]

<i>LIBRARIAN.</i>	
Charles F. D. Belden, to March 15,	\$1,161 29
Walter W. Stearns, from March 16,	2,005 38
	\$3,166 67
<i>CLERICAL ASSISTANCE.</i>	
Stenographers, etc.,	13,195 99
<i>CONTINGENT.</i>	
Books and clippings,	\$774 32
Catalogue cards,	144 71
Expressage,	209 43
Clerical services,	67 07
Index cards, guides, etc.,	236 03
Postage,	223 21
Printing,	308 31
2,000 copies report,	54 60
Stationery and office supplies,	286 10
Typewriters (in exchange),	85 50
Travel,	20 35
Room cleaner,	100 00
	2,509 63

[Jan. 1918]

STATEMENT IV.

Expenses for 1917 in Detail.

DETAILS 391-393.

DETAIL No. 391.

MASSACHUSETTS CHARITABLE EYE AND EAR INFIRMARY.

[Resolves 1917, chap. 41; Acts 1917, chap. 322.]

Paid to treasurer of the infirmary,	\$45,000 00
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DETAIL No. 392.

GRATUITIES.

[Acts 1917, chaps. 322, 336.]

Romeo E. Allen, Resolves 1917, chapter 51,	\$100 00
Mary O'Brien, Resolves 1917, chapter 46,	1,000 00
Harry C. Parker, Resolves 1917, chapter 50,	386 12
Peru, Town of, Resolves 1917, chapter 35,	545 95
George H. Walker, Resolves 1917, chapter 34,	150 00
Certain male employees at State Infirmary, Resolves 1917, chapter 58,	567 80
	\$2,749 87

DETAIL No. 393.

MOTOR VEHICLE FEES REFUNDED.

Rebates on registration fees,	\$21,003 30
Total, Miscellaneous,	\$139,700 99

PART II.

FUNDS, AGENCY ACCOUNTS, TRUST DEPOSITS
AND TEMPORARY LOANS.

Summary and detailed statements of the transactions of the various funds, agency accounts, metropolitan district funds, trust deposits and temporary loans for 1917, and investments Nov. 30, 1917.

STATEMENT	V.	Summary of receipts and payments.
STATEMENT	VI.	Detail of receipts and payments.
STATEMENT	VII.	Sinking fund securities in detail.
STATEMENT	VIII.	Direct debt in detail.
STATEMENT	IX.	Contingent debt in detail.
STATEMENT	X.	Maturity of direct and contingent debts.
STATEMENT	XI.	Real estate, etc., the property of the Commonwealth.