

REPORT OF THE AUDITOR

OF

The Commonwealth of Massachusetts

FOR THE

FISCAL YEAR ENDING NOVEMBER 30, 1919



BOSTON
WRIGHT & POTTER PRINTING CO., STATE PRINTERS
32 DERNE STREET
1920

The Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, Jan. 14, 1920.

To the Honorable Senate and House of Representatives.

I have the honor to present the seventy-first annual report of this department, it being for the fiscal year ending Nov. 30, 1919.

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

CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES.

RECEIPTS.	
Revenue,	\$38,193,522 70
Loans:—	
Par value,	10,949,478 38
Premium,	170 40
Total revenue and loans,	\$49,143,171 48
Accrued interest,	13,452 66
Temporary loans (including loans in anticipation of bond issues),	8,500,000 00
Sinking funds,	1,243,504 59
Trust funds,	10,820,424 88
Agency accounts,	24,528,244 48
Transfers and adjustments,	655 02
Refunds,	74,584 06
Metropolitan district funds,	8,127,957 25
	\$102,451,994 42
Cash on hand Dec. 1, 1918,	15,291,270 08
	<u>\$117,743,264 50</u>

PAYMENTS.	
Departmental expenses:—	
On account of 1919 expenses,	\$48,259,879 58
On account of 1918 expenses,	1,374,891 28
	<u>\$49,634,770 86</u>
Interest,	2,010,279 39
Loans,	1,696,541 75
Total revenue and loans,	\$53,341,592 00
Temporary loans,	8,500,000 00
Sinking funds,	1,091,000 00
Trust funds,	10,830,701 98
Agency accounts,	23,683,416 43
Accrued interest,	13,452 66
Transfers and adjustments,	7,669 27
Refunds,	74,584 06
Refunds account of previous years,	135,056 13
Metropolitan district funds,	8,000,019 88
	<u>\$105,677,492 41</u>
Cash on hand Nov. 30, 1919,	12,065,772 09
	<u>\$117,743,264 50</u>

ESTIMATES FOR 1920.

Estimated Expenses, etc.

The estimates of the expenses for the fiscal year ending Nov. 30, 1920, are based upon the reports submitted to the Auditor under the provisions of section 1 of chapter 244 of the General Acts of 1918. A statement of appropriations for the previous fiscal year, *upon the same basis*, is furnished for comparison.

	Estimates Dec. 1, 1919, to Nov. 30, 1920.	Appropriations, 1919.
Legislative,	\$685,775 00	\$680,693 68
Judiciary: —		
Supreme judicial court,	\$131,160 00	\$121,740 00
Superior court,	257,500 00	256,500 00
Probate and insolvency courts,	250,241 66	231,099 34
District attorneys and assistants,	90,350 00	86,812 79
Commission on probation,	14,065 00	12,940 00
Land court,	65,050 00	58,035 00
Board of bar examiners,	7,200 00	6,200 00
	\$815,566 66	\$773,327 13
The Governor and Council: —		
Executive department,	\$155,240 00	\$152,000 00
Adjutant-general,	105,419 00	283,350 00
Chief quartermaster,	277,375 00	273,375 00
Chief surgeon,	19,410 00	9,150 00
Armory commission,	2,495 00	2,493 00
Supervisor of administration,	34,400 00	35,900 00
Ballot law commission,	2,000 00	1,700 00
Commission on uniform state laws,	600 00	600 00
Commissioner of state aid and pensions,	1,235,645 66	2,190,300 00
State library,	40,625 00	37,590 07
Superintendent of buildings,	435,927 10	341,045 00
Pilgrim tercentenary commission,	100,000 00	150,000 00
Commission on foreign and domestic commerce,	30,818 50	15,000 00
	\$2,439,955 26	\$3,492,503 07
Secretary of the Commonwealth: —		
Administration, printing and elections,	\$423,910 00	\$329,357 09
Division of public records,	6,450 00	6,375 00
Division of decennial census,	5,580 00	—
	\$435,940 00	\$335,732 09
Treasurer and Receiver-General: —		
Administration,	\$68,515 00	\$51,100 00
Board of retirement,	75,100 00	70,150 00
Commissioners on firemen's relief,	18,000 00	18,000 00
Interest on the public debt,	1,939,882 87	2,064,700 00
Sinking funds and serial bonds and notes,	1,558,947 74	1,768,183 04
	\$3,660,445 61	\$3,972,133 04
Auditor of the Commonwealth: —		
Administration,	\$75,270 00	\$70,400 00
Unclassified accounts,	556,441 22	568,325 57
	\$631,711 22	\$638,725 57
Attorney-General,	\$69,130 00	\$67,000 00

	Estimates Dec. 1, 1919, to Nov. 30, 1920.	Appropriations, 1919.
Department of Agriculture: —		
Administration,	\$39,127 00	\$30,000 00
Division of dairying and animal husbandry,	31,085 00	16,000 00
Division of ornithology,	5,175 00	3,500 00
Division of plant pest control,	20,145 00	15,000 00
Division of markets,	28,365 00	—
Division of reclamation, soil survey and fairs,	80,453 00	67,950 29
	\$204,350 00	\$132,450 29
Department of Conservation: —		
Division of forestry,	\$413,000 00	\$319,950 00
Division of fisheries and game,	305,143 79	163,400 00
Division of animal industry,	164,615 00	146,600 00
	\$882,758 79	\$629,950 00
Department of Banking and Insurance: —		
Division of banks and loan agencies,	\$185,505 00	\$170,200 00
Division of insurance,	124,225 00	105,500 00
Division of savings bank life insurance,	22,610 00	20,000 00
	\$332,340 00	\$295,700 00
Department of Corporations and Taxation: —		
Tax commissioner (old functions),	\$123,995 00	\$127,635 40
Division of accounts,	76,612 00	70,036 00
Income tax division,	412,695 00	377,060 25
Reimbursement of cities and towns for loss of taxes on land used for public purposes,	52,000 00	47,173 44
	\$665,302 00	\$621,905 09
Department of Education: —		
Administration and sundry aid accounts,	\$1,242,370 00	\$1,023,706 74
Support of State normal schools,	1,122,574 06	899,355 94
Division of public libraries,	23,430 00	22,510 00
Division of immigration and Americanization,	47,584 99	33,100 00
Division of the blind,	130,276 00	114,120 00
Massachusetts Nautical School,	87,455 50	80,300 00
Bradford Durfee Textile School,	51,394 00	43,828 00
Lowell Textile School,	152,468 00	98,160 00
New Bedford Textile School,	68,204 54	50,000 00
Massachusetts Agricultural College,	985,280 00	580,888 79
Teachers' retirement board,	190,998 61	167,069 55
	\$4,102,035 70	\$3,113,039 02
Department of Civil Service and Registration: —		
Division of civil service,	\$101,505 00	\$81,850 00
Division of registration,	45,528 00	42,388 00
	\$147,033 00	\$124,238 00
Department of Industrial Accidents,	\$168,399 88	\$173,950 00
Department of Labor and Industries: —		
Division of labor and industries,	\$261,740 00	\$229,563 70
Division of standards,	63,076 10	25,490 00
Board of conciliation and arbitration,	58,000 00	48,532 59
	\$382,816 10	\$303,586 29

	Estimates Dec. 1, 1919, to Nov. 30, 1920.	Appropriations, 1919.
Department of Mental Diseases: —		
Administration,	\$134,470 00	\$118,500 00
Institutions: —		
Boston,	862,707 56	686,700 00
Danvers,	616,879 00	476,400 00
Foxborough,	260,680 00	204,900 00
Gardner,	391,635 45	308,600 00
Grafton,	597,868 04	674,700 00
Massachusetts School for the Feeble-minded,	610,791 11	526,227 00
Medfield,	622,945 00	568,800 00
Monson,	392,998 19	361,300 00
Norfolk,	66,206 50	45,650 99
Northampton,	401,347 92	343,500 00
Taunton,	540,904 54	473,900 00
Westborough,	613,300 28	468,500 00
Worcester,	776,102 65	538,500 00
Wrentham,	472,223 22	383,500 00
	\$7,361,059 46	\$6,179,677 99
Department of Correction: —		
Administration,	\$111,155 00	\$99,860 00
Institutions: —		
State Farm,	426,023 00	439,250 00
State Prison,	286,288 00	261,470 00
Prison Camp and Hospital,	95,865 00	93,000 00
Massachusetts Reformatory,	290,787 00	277,310 00
Reformatory for Women,	185,540 00	174,910 00
	\$1,395,658 00	\$1,345,800 00
Department of Public Welfare: —		
Administration,	\$37,205 00	\$32,750 00
Division of aid and relief,	1,315,394 00	1,127,350 00
State Infirmary,	903,886 00	704,750 00
Division of child guardianship,	1,109,229 42	1,083,500 00
Massachusetts Hospital School,	138,622 00	120,640 00
Division of juvenile training,	104,717 50	87,818 50
Industrial School for Boys,	158,657 00	130,400 00
Industrial School for Girls,	149,602 00	135,350 00
Lyman School for Boys,	225,483 20	204,000 00
	\$4,142,796 12	\$3,626,558 50
Department of Public Health: —		
Administration,	\$31,175 00	\$28,730 17
Division of hygiene,	41,820 00	28,382 11
Division of communicable diseases,	157,886 50	171,134 27
Division of food and drugs,	37,635 00	34,000 00
Division of water supply and sewage disposal,	73,905 00	66,000 00
State examiners of plumbers,	4,625 00	4,800 00
Division of sanatoria,	213,770 00	201,191 14
Lakeville State Sanatorium,	207,599 19	177,660 00
North Reading State Sanatorium,	161,638 02	139,200 00
Rutland State Sanatorium,	288,883 00	257,888 00
Westfield State Sanatorium,	197,797 00	170,965 00
Penikese Hospital,	36,120 00	33,700 00
	\$1,452,853 71	\$1,313,650 69
Department of Public Safety: —		
Division of state police,	\$131,023 00	\$128,659 00
Division of inspection,	112,551 00	110,521 00
Board of boiler rules,	2,000 00	1,600 00
Division of fire prevention,	33,160 00	30,400 00
	\$278,734 00	\$271,180 00

	Estimates Dec. 1, 1919, to Nov. 30, 1920.	Appropriations, 1919.
Department of Public Works: —		
Division of highways,	\$4,497,389 44	\$3,891,024 64
Registration of motor vehicles,	402,000 00	300,000 00
Division of waterways,	514,400 00	492,200 00
	\$5,413,789 44	\$4,683,224 64
Department of Public Utilities: —		
Public service division,	\$161,790 00	\$158,260 00
Gas and electric light division,	59,312 92	54,970 00
	\$221,102 92	\$213,230 00
Metropolitan District Commission,	\$30,000 00	\$6,000 00

Recapitulation.

	Estimates Dec. 1, 1919, to Nov. 30, 1920.	Appropriations, 1919.	Increase.
Legislative,	\$685,775 00	\$680,693 68	\$5,081 32
Judiciary,	815,566 66	773,327 13	42,239 53
The Governor and Council,	2,439,955 26	3,492,503 07	1,052,547 81*
Secretary of the Commonwealth,	435,940 00	335,732 09	100,207 91
Treasurer and Receiver-General,	3,660,445 61	3,972,133 04	311,687 43*
Auditor of the Commonwealth,	631,711 22	638,725 57	7,014 35*
Attorney-General,	69,130 00	67,000 00	2,130 00
Department of Agriculture,	204,350 00	132,450 29	71,899 71
Department of Conservation,	882,758 79	629,950 00	252,808 79
Department of Banking and Insurance,	332,340 00	295,700 00	36,640 00
Department of Corporations and Taxa- tion,	665,302 00	621,905 09	43,396 91
Department of Education,	4,102,035 70	3,113,039 02	988,996 68
Department of Civil Service and Regis- tration,	147,033 00	124,238 00	22,795 00
Department of Industrial Accidents,	168,399 88	173,950 00	5,550 12*
Department of Labor and Industries,	382,816 10	303,586 29	79,229 81
Department of Mental Diseases,	7,361,059 46	6,179,677 99	1,181,381 47
Department of Correction,	1,395,658 00	1,345,800 00	49,858 00
Department of Public Welfare,	4,142,796 12	3,626,558 50	516,237 62
Department of Public Health,	1,452,853 71	1,313,650 69	139,203 02
Department of Public Safety,	278,734 00	271,180 00	7,554 00
Department of Public Works,	5,413,789 44	4,683,224 64	730,564 80
Department of Public Utilities,	221,102 92	213,230 00	7,872 92
Metropolitan District Commission,	30,000 00	6,000 00	24,000 00
Deficiencies, 1919,	1,615,603 26	—	1,615,603 26
	—	—	\$5,917,700 75
	—	—	1,376,799 71
	\$37,535,156 13	\$32,994,255 09	\$4,540,901 04

* Decrease {
 \$1,052,547 81
 311,687 43
 7,014 35
 5,550 12
 \$1,376,799 71

ESTIMATED ORDINARY REVENUE, 1920.

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

Corporation taxes, net:—

Domestic,	\$2,000,000 00
Foreign,	350,000 00
National bank stock taxes, net,	550,000 00
War bonus taxes,	5,572,000 00
Savings bank taxes,	2,000,000 00
Insurance taxes,	2,200,000 00
Stock transfer tax,	200,000 00
Collateral legacy tax (old law),	35,000 00
Inheritance tax (new law),	4,250,000 00
State highway assessments,	600,000 00
Other assessments,	150,000 00
Fines and penalties,	100,000 00
Unclaimed deposits and escheats,	20,000 00
Motor vehicles registration,	3,300,000 00
Insurance licenses,	100,000 00
Other licenses,	175,000 00
Secretary's fees,	300,000 00
Other fees,	200,000 00
Institution reimbursements,	700,000 00
Normal school reimbursements,	150,000 00
Income tax reimbursements,	412,695 00
Other reimbursements,	200,000 00
Institution sales,	1,000,000 00
Port of Boston, sale of land, etc.,	4,000,000 00
Other sales,	70,000 00
Port of Boston, rents,	400,000 00
Other rents,	75,000 00
Interest on deposits,	250,000 00
Income from invested funds,	30,000 00
Gifts and other grants,	150,000 00
Miscellaneous,	40,000 00

Cash on hand Dec. 1, 1919, \$29,579,695 00
Deduct:— \$8,034,567 97

Warrants for 1919 expenses drawn in

December, \$1,802,457 85

Less so much of available balances of previous appropriations as may be needed (estimated), \$11,750,000 00

Less amounts appropriated from bond issues for which the bonds have not been issued, 10,611,000 00

Cash balances to be reserved, 1,139,000 00
7,282,060 30

Deficit, 10,223,518 15

2,188,950 18
\$27,390,744 82

Estimates calling for appropriations for 1920, as per statement, \$37,535,156 13
Less estimated revenue as above, \$27,390,744 82
Less amounts not available for appro-

piation:—

War bonus taxes, \$5,572,000 00
Prison industries, 900,000 00
6,472,000 00
20,918,744 82

Difference unprovided for, \$16,616,411 31

These estimates cover only such appropriations as existing legislation requires, and to the difference unprovided for should be added the amount of appropriations passed at the special session of the 1919 Legislature and all special appropriations passed by the 1920 Legislature to determine the amount of the State tax.

ESTIMATED AND ACTUAL REVENUE, 1919.

	Estimated Revenue, 1919.	Actual Revenue, 1919.
Corporation taxes, net,	\$2,000,000 00	\$2,169,267 95
National bank stock taxes, net,	500,000 00	649,861 59
Domestic corporation income tax,	—	24,767 96
Foreign corporation income tax,	—	10,709 87
War bonus tax,	—	5,535,731 40
Savings bank taxes,	1,950,000 00	2,018,886 02
Insurance taxes,	1,700,000 00	1,864,760 34
Excise tax on foreign corporations,	350,000 00	327,839 40
Stock transfer tax,	175,000 00	214,906 30
Collateral legacy tax (old law),	45,000 00	56,885 70
Inheritance tax (new law),	5,500,000 00	5,053,850 40
State highway assessments,	700,000 00	647,030 14
Other assessments,	100,000 00	345,319 66
Fines and penalties,	100,000 00	119,230 43
Unclaimed deposits and escheats,	70,000 00	70,486 31
Liquor licenses,	250,000 00	297,874 20
Motor vehicles registration,	2,750,000 00	3,131,960 21
Insurance licenses,	100,000 00	112,177 01
Other licenses,	125,000 00	197,960 93
Secretary's fees,	300,000 00	353,483 06
Other fees,	200,000 00	226,402 24
Institution reimbursements,	650,000 00	730,002 65
Normal school reimbursements,	140,000 00	187,516 19
Income tax reimbursements,	377,060 25	377,999 55
Other reimbursements,	200,000 00	272,846 47
Institution sales,	900,000 00	1,033,543 24
Port of Boston, sale of land,	1,060,000 00	111,662 60
Other sales,	200,000 00	195,324 62
Port of Boston, rents,	250,000 00	317,606 09
Other rents,	75,000 00	56,295 23
Interest,	250,000 00	310,210 33
Income from invested funds,	30,000 00	27,584 35
Gifts and grants,	100,000 00	111,802 38
Miscellaneous,	40,000 00	23,537 88
	\$21,187,060 25	\$27,191,322 70

REVENUE AND EXPENSES FOR 1919.

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

The actual running expenses of the State government for 1919 were	\$53,769,626	25
The income of revenue applicable thereto was	\$27,191,322	70
To which is to be added the cash on hand Dec. 1, 1918,	12,375,058	87
	<u>39,566,381</u>	57

Showing a deficiency in income or revenue of . . . \$14,203,244 68

The cash on hand at the beginning of the year is included in the amount of revenue, in compliance with the provision of section 38 of chapter 6 of the Revised Laws.

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 1918, were	\$42,959,634	95
Adjustment on account of amount refunded in previous years,	37	00
	<u>\$42,959,597</u>	95

State and military aid and burial of soldiers and sailors on account of 1918, paid in 1919,	2,137,329	94
Special laws, 1919,	640	00
Soldiers' Home, 1919,	176,563	00

Total to Nov. 30, 1919, . . . \$45,274,130 89

Bounties and Gratuities.

Total payments of bounties on account of soldiers in the civil war to Dec. 1, 1918,	\$17,872,859	82
Gratuities (Acts 1912, chapter 702; 1913, chapters 105 and 443),	571,375	00
Gratuities (General Acts 1919, chapters 283 and 342),	14,826,575	00
	<u>33,270,809</u>	82
Total Nov. 30, 1919,	<u>\$78,544,940</u>	71

FUNDED DEBT.

Direct Debt.

Total direct debt Dec. 1, 1918,	\$51,628,314	56
Increased during the year by the issue of bonds and notes to the amount of	10,949,478	38
	<u>\$62,577,792</u>	94

1920.]

Decreased by the payment of —		
Abolition of grade crossings bonds,	\$38,000	00
Armory bonds,	74,000	00
Development of the port of Boston bonds,	250,000	00
Harbor improvement bonds,	60,000	00
Massachusetts military service bonds and notes,	400,000	00
Massachusetts emergency war,	35,000	00
Metropolitan parks, series two, bonds,	27,693	75
Prisons and hospitals bonds,	16,500	00
Soldiers' gratuity bonds,	48,000	00
State highway bonds,	448,000	00
State House bonds,	2,000	00
State House construction bonds,	110,000	00
Suffolk County Court House bonds,	10,333	31
Western Massachusetts highway bonds,	144,000	00
	<u>\$1,663,527</u>	06
		\$60,914,265 88

Amount of sinking funds Dec. 1, 1918,	\$19,570,212	25
Increase during the year,	912,849	02
	<u>\$20,483,061</u>	27
		2,000 00
Less bonds paid,		<u>20,481,061</u>
		27
Net direct debt Nov. 30, 1919,		<u>\$40,433,204</u>
		61

being an increase for the year of \$8,375,102.30.

Contingent Debt.

Total contingent debt Dec. 1, 1918,	\$77,742,847	44
Increased during the year by the issue of bonds and notes to the amount of	4,164,500	00
	<u>\$81,907,347</u>	44

Decreased by the payment of —		
Boston Elevated Railway deficiency notes,	\$4,000,000	00
Charles River Basin bonds,	10,000	00
Metropolitan parks bonds,	23,250	00
Metropolitan parks, series two, bonds,	45,806	25
Metropolitan sewerage, north system, bonds,	26,500	00
Metropolitan sewerage, south system, bonds,	21,000	00
Metropolitan water bonds,	37,000	00
Suffolk County Court House bonds,	20,666	69
	<u>4,184,222</u>	94
		\$77,723,124 50

Amount of sinking funds Dec. 1, 1918,	\$24,741,043	92
Increase during the year,	1,856,438	88
	<u>26,597,482</u>	80
Net contingent debt Nov. 30, 1919,		<u>\$51,125,641</u>
		70
being a decrease for the year of \$1,876,161.82.		

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,	\$2,000 00
Massachusetts emergency war,	417,478 38
Massachusetts military service,	10,000,000 00
Western Massachusetts highway,	500,000 00
	<u>\$10,949,478 38</u>

Increase in Direct Debt Sinking Funds.

These funds were increased from the following sources:—

<i>Income from Investments.</i>	
Abolition of grade crossings,	\$347,334 20
Armory,	69,848 39
Harbor improvement,	11,978 48
Massachusetts war,	41,053 65
Medfield Insane Asylum,	40,865 26
Metropolitan parks, series two,	42,575 48
Prisons and hospitals,	181,377 71
State highway,	158,546 90
	<u>\$893,580 07</u>
<i>Street Railway Tax.</i>	
Metropolitan parks, series two,	4,920 95
<i>Revenue Appropriation.</i>	
Metropolitan parks, series two,	14,348 00
	<u>\$912,849 02</u>

Increase in Contingent Debt.

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

Boston Elevated Railway deficiency,	\$4,000,000 00
Metropolitan parks loan,	3,500 00
Metropolitan water loan,	161,000 00
	<u>\$4,164,500 00</u>

Increase in Contingent Debt Sinking Funds.

These funds were increased from the following sources:—

<i>Income from Investments.</i>	
Charles River Basin,	\$46,900 52
Metropolitan parks,	166,783 95

Metropolitan parks, series two,	\$42,575 48
Metropolitan sewerage, north system,	123,268 13
Metropolitan sewerage, south system,	72,443 02
Metropolitan water,	681,845 95
	<u>\$1,133,817 05</u>

Assessments on Cities and Towns.

Charles River Basin,	\$10,258 26
Metropolitan parks,	84,834 06
Metropolitan parks, series two,	14,348 00
Metropolitan sewerage, north system,	132,355 09
Metropolitan sewerage, south system,	97,201 37
Metropolitan water,	261,966 36
	<u>600,963 14</u>

Rents, Land Products, etc.

Metropolitan sewerage, north system,	\$99 96
Metropolitan water,	89,897 99
	<u>89,997 95</u>

Street Railway Tax.

Metropolitan parks, series two,	4,920 94
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Boston Embankment.

Charles River Basin:—	
Assessments,	\$1,100 35
Interest,	25,639 45
	<u>26,739 80</u>
	<u>\$1,856,438 88</u>

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	\$7,954,033 71	\$374,135 00
Abolition of grade crossings, serial bonds,	1941	711,000 00	—	
Armory,	1939	2,336,500 00	1,599,544 03	137,725 00
Armory, serial bonds,	1944	1,559,500 00	—	
Development of the port of Boston, serial bonds,	1957	7,700,000 00	—	312,750 00
Harbor improvement,	1937	500,000 00	274,309 83	41,975 00
Harbor improvement, serial bonds,	1933	625,000 00	—	
Hingham highway notes,	— ¹	27,750 00	—	—
Massachusetts war,	1928	1,240,000 00	940,138 02	37,200 00
Massachusetts Hospital for Consumptives,	1939	765,500 00	—	25,930 00
Massachusetts Hospital for Epileptics,	1939	666,450 00	4,153,591 34	21,973 50
Prisons and hospitals,	1939	5,906,500 00	—	217,137 50
Prisons and hospitals, serial bonds,	1940	250,000 00	—	
Massachusetts military service bonds,	1922	900,000 00	—	32,500 00
Massachusetts emergency war,	— ¹	97,478 38	—	13,387 50
Massachusetts emergency war, serial bonds,	1928	315,000 00	—	

Direct Debt — Concluded.

	Latest Matur- ity.	Amount.	Sinking Fund.	Annual Interest.
Massachusetts military service notes,	1920	\$10,000,000 00	—	—
Medfield Insane Asylum,	1936	1,169,800 00	\$935,824 02	\$40,943 00
Metropolitan parks, series two,	1949	2,567,500 00	990,859 87	110,207 62
Metropolitan parks, series two, serial bonds,	1956	574,787 50	—	—
Soldiers' gratuity, serial bonds,	1922	144,000 00	—	5,760 00
State highway,	1933	4,525,000 00	3,630,760 45	295,778 75
State highway, serial bonds,	1941	4,400,500 00	—	—
State House construction,	1915	2,000 00	2,000 00	—
State House construction, serial bonds,	1939	1,800,000 00	—	72,000 00
Suffolk County Court House, serial bonds,	1939	190,000 00	—	6,580 00
Western Massachusetts highway, serial bonds,	1932	1,640,000 00	—	68,900 00
Totals,		\$60,914,265 88	\$20,481,061 27	\$1,814,882 87
Less sinking funds,		20,481,061 27		
Net direct debt,		\$40,433,204 61		

Contingent Debt.

Charles River Basin,	1950	\$4,125,000 00	\$1,107,950 36	\$153,010 00
Charles River Basin, serial bonds,	1954	303,000 00	—	—
Hingham highway,	—	46,250 00	—	—
Metropolitan parks, serial bonds,	1956	229,750 00	—	—
Metropolitan parks,	1949	8,785,000 00	3,898,554 37	309,714 99
Metropolitan parks, Nantasket,	1941	700,000 00	—	21,000 00
Metropolitan parks, series two,	1949	2,567,500 00	990,859 86	—
Metropolitan parks, series two, serial bonds,	1956	781,212 50	—	124,542 38
Metropolitan sewerage, north system,	1949	6,563,000 00	2,946,215 08	—
Metropolitan sewerage, north system, serial bonds,	1956	797,500 00	—	233,701 66
Metropolitan sewerage, south system,	1946	8,877,912 00	1,749,357 99	—
Metropolitan sewerage, south system, serial bonds,	1956	657,000 00	—	328,107 36
Metropolitan water,	1950	41,398,000 00	15,904,545 14	—
Metropolitan water, serial bonds,	1956	1,337,000 00	—	1,444,900 00
North Beacon Street bridge note,	—	175,000 00	—	—
Suffolk County Court House, serial bonds,	1939	380,000 00	—	13,160 00
Totals,		\$77,723,124 50	\$26,597,482 80	\$2,628,136 39
Less sinking funds,		26,597,482 80		
Net contingent debt,		\$51,125,641 70		

† Demand.

Net Direct Debt for Five Years.

Nov. 30, 1915,	\$30,404,384 96
Nov. 30, 1916,	30,577,256 76
Nov. 30, 1917,	33,658,551 32
Nov. 30, 1918,	32,058,102 31
Nov. 30, 1919,	40,433,204 61

ABOLITION OF GRADE CROSSINGS LOAN.

There were no bonds issued during the year 1919 for the further abolition of grade crossings, the total issue to date being \$11,300,000. Of this amount, \$289,000 have been redeemed, leaving outstanding Nov. 30, 1919, \$11,011,000. Under the general laws there have been authorized \$10,000,000, and under special laws there have been authorized and issued for Tremont Street, Boston, Hyde Park and Dedham, \$3,000,000, and for Congress Street, Boston, \$300,000, making a total of \$13,300,000 authorized.

As provided in section 39 of Part I of chapter 463 of the Acts of 1906, advances have been made for cities and towns, which have not as yet been returned, to the amount of \$69,813.78.

Section 42 of Part I of chapter 463 of the Acts of 1906 provides that "The amount so to be paid by the commonwealth in any one year shall not exceed five hundred thousand dollars, but if in any one year the expenditure by the commonwealth shall not amount to five hundred thousand dollars, the unexpended remainder thereof shall be added to the five hundred thousand dollars allowed to be paid in any subsequent year."

On Dec. 1, 1918, there was a balance in the loan of	\$723,868 24
Expenditures during the year,	\$54,407 62
Less advances for cities and towns,	19,784 59

Commonwealth's proportion, 34,623 03

Balance Nov. 30, 1919, \$689,245 21

ARMORY LOAN.

Under authority of sections 41 and 43 of chapter 327 of the General Acts of 1917, bonds to the amount of \$2,000, bearing interest at 4½ per cent, have been issued during the year, \$1,000 each for changes in the armory at Malden and the South Armory in Boston. The total amount of bonds issued to Nov. 30, 1919, for armory purposes is \$5,227,100. Of this amount, \$1,331,100 have been redeemed, leaving outstanding bonds to the amount of \$3,896,000.

BOSTON ELEVATED RAILWAY DEFICIENCY LOAN.

Chapter 159 of the Special Acts of 1918 provides for the public operation of the Boston Elevated Railway Company. The act provides that whenever the income of the company is insufficient to meet the cost of service, the reserve fund established by section 5 shall be used as far as necessary to make up such deficiency. If the balance of the reserve fund is insufficient to meet the deficiency on June 30, 1919, or the last day of any December or June thereafter, the trustees must notify the Treasurer and Receiver-General of the Commonwealth of the amount of such deficiency and the Commonwealth shall make a payment to the company of the amount required.

To meet the payments authorized by the provisions of this act the Treasurer and Receiver-General may borrow at any time, in anticipation of the assessments to be levied upon the cities and towns, such sums of money as may be necessary

to make said payments, and he shall repay any sums so borrowed as soon after said assessments are paid as is expedient.

The amount of the deficiency on June 30, 1919, was \$3,980,151.67.

On July 17, 1919, the Treasurer and Receiver-General borrowed \$4,000,000 on temporary notes, with interest at 4.28 per cent, said notes being paid Nov. 20, 1919.

CHARLES RIVER BASIN LOAN.

The total amount of Charles River Basin loan bonds issued to date is \$4,500,000 of which \$72,000 have been redeemed, leaving bonds to the amount of \$4,428,000 outstanding. No bonds were issued during the year.

DEVELOPMENT OF THE PORT OF BOSTON LOAN.

The total amount of development of the port of Boston loan bonds issued to date under the provisions of chapter 748 of the Acts of 1911 is \$9,000,000, of which \$1,300,000 have been redeemed, leaving bonds to the amount of \$7,700,000 outstanding. No bonds were issued during the year.

HARBOR IMPROVEMENT LOAN.

The total amount of harbor improvement loan bonds to date is \$1,325,000, of which \$200,000 have been redeemed, leaving outstanding bonds to the amount of \$1,125,000. No bonds were issued during the year.

HINGHAM HIGHWAY LOAN.

There were outstanding on this account Nov. 30, 1919, two demand notes to the amount of \$74,000.

MASSACHUSETTS EMERGENCY WAR LOAN.

Chapter 278 of the General Acts of 1918 authorized expenditures to be incurred, under the direction of the Governor, subject to the approval of the Council, to meet any emergency which might arise during the recess of the General Court by reason of the exigencies of the existing state of war.

For the purpose of meeting any expenses incurred under the provisions of this act an issue of bonds or certificates of indebtedness to an amount not exceeding \$1,000,000, for a term not exceeding ten years, was authorized.

Bonds to the amount of \$350,000, bearing interest at $4\frac{1}{2}$ per cent, have been issued this year, \$35,000 of which have been redeemed, leaving bonds to the amount of \$315,000 outstanding.

There was issued on Dec. 17, 1918, a demand note, bearing interest at $4\frac{1}{2}$ per cent, for \$97,478.38, under the provisions of chapter 324 of the General Acts of 1917, which authorized the Governor, with the consent of the Council, to incur expenses to meet any emergency which might arise during the recess of the General Court. The note was outstanding Nov. 30, 1919.

MASSACHUSETTS MILITARY SERVICE LOAN.

Chapter 283 of the General Acts of 1919 provides that there shall be paid each commissioned officer, enlisted man, field clerk, and army or navy nurse duly recognized as such by the War or Navy Department who was mustered into the Federal service and reported for active duty subsequently to Feb. 3, 1917, and prior to Nov. 11, 1918, and to each commissioned officer, warrant officer, nurse and enlisted man who enlisted or was enrolled in or was mustered into the Federal service, and who had been called and reported for active duty in the United States Navy, United States Naval Reserve Forces, United States Marine Corps, United States Coast Guard, or the National Navy Volunteers, the sum of \$100.

For the purpose of meeting the expenditures incurred under this act the Treasurer and Receiver-General is authorized, with the approval of the Governor and Council, to issue bonds or notes from time to time, as they are needed, to an amount not exceeding \$20,000,000.

There were issued on July 15, 1919, notes for \$10,000,000, bearing interest at 4.29 per cent and due March 1, 1920.

The total amount of bonds and notes issued to date, for State pay on account of military service on the Mexican Border and in the war with Germany, as authorized by chapter 211 of the General Acts of 1917 and chapter 92 of the General Acts of 1918, is \$1,860,000. The amount of \$960,000 has been paid, leaving a balance outstanding of \$900,000.

METROPOLITAN PARKS LOAN.

There were issued during the year bonds to the amount of \$2,500, bearing interest at $4\frac{1}{4}$ per cent, for the protection of the public health in the valley of the Neponset River, as authorized by chapter 182 of the General Acts of 1918.

The total amount of metropolitan parks loan bonds issued to date is \$9,809,000, of which \$94,250 have been redeemed, leaving bonds outstanding to the amount of \$9,714,750.

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

The Metropolitan Park Commission is authorized, by chapter 175 of the General Acts of 1919, to complete the construction of boulevards and reservation roads already authorized by law, work upon which will most conduce to the employment of labor, or upon which substantial progress in construction has been made. To meet the expenses incurred under the provisions of this act the Treasurer and Receiver-General is authorized to issue bonds to an amount not exceeding \$300,000.

Chapter 238 of the General Acts of 1919 provides for the completion of the Neponset bridge, authorized by chapter 300 of the General Acts of 1915. To meet the expenses incurred under the provisions of this act the Treasurer and Receiver-General is authorized to issue bonds, with the approval of the Governor and Council, to an amount not exceeding \$170,000.

No bonds were issued this year.

The total amount of metropolitan parks loan, series two, bonds issued to date is \$6,723,000, of which \$232,000 have been redeemed, leaving a balance outstanding of \$6,491,000.

METROPOLITAN SEWERAGE LOAN.

The Metropolitan Water and Sewerage Board is authorized, by chapter 237 of the General Acts of 1919, to complete the extension of the high-level sewer authorized by chapter 343 of the Acts of 1914. To provide for the expenses incurred under this act the Treasurer and Receiver-General is authorized to issue bonds, with the approval of the Governor and Council, to an amount not exceeding \$225,000, the same to be in addition to amount authorized by chapter 285 of the General Acts of 1917.

No bonds were issued this year.

The total amount of metropolitan sewerage loan bonds issued to date is \$17,086,412, of which \$191,000 have been redeemed, leaving a balance outstanding of \$16,895,412, as follows: —

	Issued.	Paid.	Outstanding.
North system,	\$7,488,500	\$128,000	\$7,360,500
South system,	9,597,912	63,000	9,534,912
	\$17,086,412	\$191,000	\$16,895,412

METROPOLITAN WATER LOAN.

The Metropolitan Water and Sewerage Board is authorized, by chapter 165 of the General Acts of 1919, to construct a twelve-inch water main in Poplar Street, West Roxbury, and under Neponset River, to provide an additional supply of water for Milton and the Hyde Park district of the city of Boston. To meet the expenses incurred under the provisions of this act the Treasurer and Receiver-General is authorized to issue bonds to an amount not exceeding \$14,000.

Chapter 166 of the General Acts of 1919 authorized the construction of a thirty-six-inch water main about eighteen hundred feet in length, to provide an additional water supply for the East Boston district of the city of Boston. To meet the expenses incurred under the provisions of this act the Metropolitan Water and Sewerage Board is authorized to use the unexpended balance of \$29,820.86 of the sum authorized for said purpose by chapter 322 of the General Acts of 1917, and the Treasurer and Receiver-General is authorized to issue bonds to an amount not exceeding \$11,000.

The Metropolitan Water and Sewerage Board is authorized, by chapter 167 of the General Acts of 1919, to construct a sixteen-inch main for a distance of about six thousand feet from the standpipe in Arlington to the boundary line between Arlington and Lexington. To meet the expenses incurred under the

provisions of this act the Board is authorized to use the unexpended balance of \$14,408.92 of the sum authorized by chapter 177 of the General Acts of 1918, and the Treasurer and Receiver-General is authorized to issue bonds to an amount not exceeding \$42,000.

There were no bonds issued for the above purposes.

There were issued during the year bonds to the amount of \$161,000, bearing interest at 4½ per cent, under authority of chapters 287 and 322 of the General Acts of 1917 and chapters 157 and 177 of the General Acts of 1918.

The total amount of metropolitan water loan bonds issued to date is \$42,913,000, of which \$178,000 have been redeemed, leaving a balance outstanding of \$42,735,000.

NORTH BEACON STREET BRIDGE LOAN.

A 5 per cent note for \$175,000, due on demand, issued Nov. 15, 1917, 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, is outstanding as of date Nov. 30, 1919.

PRISONS AND HOSPITALS LOAN.

No bonds have been issued during the year.

The total issue of bonds for prisons and hospitals to Nov. 30, 1919, 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
State Infirmary,	341,300 00
Taunton State Hospital,	245,600 00
Westborough State Hospital,	440,300 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

Of this, \$818,000 have been redeemed, leaving a balance outstanding of \$8,758,250, as follows:—

	Issued.	Paid.	Outstanding.
Prisons and hospitals loan,			
Massachusetts Hospitals for Consumptives loan,	\$6,674,500	\$518,000	\$6,156,500
Massachusetts Hospital for Epileptics loan,	765,500	—	765,500
Medfield Insane Asylum loan,	666,450	—	666,450
	1,469,800	300,000	1,169,800
	\$9,576,250	\$818,000	\$8,758,250

SOLDIERS' GRATUITY LOAN.

Under the provisions of chapter 702 of the Acts of 1912, as amended by chapter 105 of the Acts of 1913, there have been allowed and paid during the year eleven claims, making the total number of claims paid to date 4,571, amounting to \$571,375, of which \$361,000 have been redeemed, leaving the balance outstanding \$144,000.

STATE HIGHWAY LOAN.

No highway projects requiring bond issues were authorized by the Legislature of 1919.

The total issue of State highway bonds to Nov. 30, 1919, is \$11,767,000, of which \$2,841,500 have been redeemed, leaving a balance outstanding of \$8,925,500.

STATE HOUSE CONSTRUCTION LOAN.

From 1889 to date, \$6,115,000 of State House construction loan bonds have been issued, of which \$4,313,000 have been redeemed, leaving a balance outstanding of \$1,802,000.

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, 1919, is \$2,000,000, of which \$360,000 have been redeemed, leaving a balance outstanding of \$1,640,000.

TRANSFERS TO COVER CERTAIN DEFICIENCIES, AS AUTHORIZED BY CHAPTER 540 OF THE ACTS OF 1903.

Legislative department:—	
Legislative bulletin,	\$3,722 97
Legislative investigations:—	
Commission on Revision of Town Laws,	1,714 64
Executive department:—	
Executive contingent,	2,500 00
Executive postage, printing, etc.,	1,706 75
Council contingent,	1,250 00
Tax Commissioner:—	
Income tax, incidentals,	4,400 00
Income tax, travel,	151 14
Secretary's department:—	
Incidentals,	1,505 06
Registration books and blanks,	853 66
Printing:—	
Term reports,	662 12
Commission on Consolidating and Arranging the General Laws:—	
Commissioners' salaries,	1,083 36
Personal services,	6,766 63
Elections:—	
Primary elections,	6,000 00
Ballots for elections,	5,789 73
Information to voters,	11,077 74
Voting by soldiers and sailors,	1,000 00
Pensions for preferred classes:—	
Retired prison officers,	203 70
Judiciary:—	
Supreme Judicial Court:—	
Retired justices,	1,562 45
Probate and insolvency courts:—	
Judges' salaries,	450 00
Compensation of judges acting for others,	185 00
Registers of probate, salaries,	550 00
Assistant registers of probate, salaries,	862 50
Clerical assistance to registers, Norfolk,	193 80
District attorneys, traveling expenses,	1,048 03
Land Court:—	
Court officer,	83 33
Department of Animal Industry:—	
Compensation of inspectors of animals,	432 04
Board of Bar Examiners:—	
Expenses,	138 80
Board of Dental Examiners:—	
Expenses,	504 20
Board of Registration of Nurses:—	
Clerical assistance,	250 00
Expenses,	250 00
Board of Registration in Optometry:—	
Members of the Board,	180 00
Industrial Accident Board:—	
Personal services,	378 35

Supervisor of Loan Agencies:—	
Personal services,	\$19 14
Expenses,	51 68
Commissioner of Standards:—	
Expenses,	558 93
Insurance Commissioner:—	
Contingent,	3,939 46
Gas and Electric Light Commission:—	
Gas meter inspection,	115 96
Contingent expenses,	1,156 71
District Police:—	
Traveling expenses, detective department,	933 49
Regulation of explosives,	500 00
Traveling expenses, building inspection department,	1,449 07
Traveling expenses, boiler inspection department,	367 67
Adjutant-General's department:—	
Military accounts,	7,000 00
Maintenance of Governor's automobile,	500 00
Highway Commission:—	
Somerset and Newburyport bridges,	155 00
Registration of motor vehicles:—	
Personal services,	1,377 08
Expenses,	921 70
Board of Agriculture:—	
Associate members,	639 10
Bounties on seals,	50 00
Public buildings:—	
Lakeville State Sanatorium, coal trestle,	364 52
War expenses:—	
Soldiers' and Sailors' Commission,	82 49
Trustees, Massachusetts Training Schools:—	
Boys boarded out from Lyman School,	2,711 22
Girls' parole department, expenses,	70 68
Education:—	
Massachusetts Nautical School, personal services,	64 87
Lowell Textile School,	7,000 00
Maintenance boarding hall at Hyannis Normal School,	4,500 00
Maintenance boarding hall at North Adams Normal School,	1,800 00
Maintenance boarding hall at Worcester Normal School,	125 00
Massachusetts Commission for the Blind:—	
General administration,	740 71
Metropolitan parks:—	
Band concerts,	154 99
	\$94,805 47

In the following table are 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 and textile 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,	1,710.63	\$7 5219	\$6 9173
Danvers,	1,486.02	5 6143	4 5470
Foxborough,	454.50	8 3800	7 9749
Gardner,	843.40	6 5000	6 3335
Grafton,	1,847.79	6 1744	5 9375
Massachusetts School for the Feeble-minded,	1,527.58	6 0575	5 9124
Medfield,	1,556.67	6 7653	6 5096
Monson,	911.91	6 4355	6 0375
Northampton,	968.95	6 1251	4 7178
Taunton,	1,310.90	6 5350	5 9570
Westborough,	1,266.28	7 0901	5 6863
Worcester,	1,590.63	5 7200	4 8933
Wrentham School,	1,207.39	5 5580	5 4914
<i>Tuberculosis Sanatoria.</i>			
Lakeville,	291.99	13 4027	10 9968
Massachusetts Hospital School,	256.55	8 5445	4 6813
North Reading,	178.36	14 7890	11 6966
Rutland,	340.23	14 3666	11 5978
Westfield,	260.90	12 6010	9 4499
<i>Other Charitable.</i>			
Norfolk,	23.90	31 7228	31 2185
State Infirmary,	1,191.34	6 1649	5 6973
Penikese,	11.58	55 9705	54 7551
<i>Reformatory and Correctional.</i>			
Industrial School for Boys,	270.69	9 0011	8 9431
Industrial School for Girls,	367.33	6 9811	6 9592
Lyman School for Boys,	463.79	8 0927	8 0644
State Farm,	1,599.00	4 7475	4 4661
State Prison,	531.75	9 4558	9 3212
Prison Camp and Hospital,	90.33	17 1062	17 0344
Massachusetts Reformatory,	430.25	11 7805	11 3966
Reformatory for Women,	314.00	10 5591	9 7906
<i>Normal Schools.</i>			
Bridgewater,	387.02	4 3434	4 2711
Fitchburg,	274.49	6 8812	6 8381
Framingham,	350.00	5 0935	5 0344
Hyannis,	82.00	7 0150	6 8864
Lowell,	157.33	6 0800	6 0458
North Adams,	92.00	11 5938	11 4911
Salem,	260.00	6 4654	6 4396
Westfield,	96.00	9 8855	9 8191
Worcester,	115.00	7 7951	7 7497
Normal Art,	269.00	4 7963	4 3634
<i>Textile Schools.</i>			
Fall River,	518.00	1 6250	1 5494
Lowell,	755.00	2 6408	1 0344
New Bedford,	314.94	3 0453	2 7005

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.	1917.	1918.	1919.
<i>Insane and Feeble-minded.</i>			
Boston,	\$1,344 80	\$1,584 83	\$1,804 60
Danvers,	1,323 12	1,328 85	1,421 70
Foxborough,	496 39	583 63	851 65
Gardner,	1,231 11	1,747 34	1,570 82
Grafton,	1,553 38	1,753 03	1,912 66
Massachusetts School for the Feeble-minded, .	1,448 48	1,325 74	1,516 40
Medfield,	1,688 04	1,880 95	1,954 54
Monson,	555 51	673 40	795 56
Northampton,	481 18	510 93	516 36
Taunton,	1,658 87	1,811 77	1,854 89
Westborough,	949 90	— ¹	— ¹
Worcester,	1,322 59	1,365 17	1,267 43
Wrentham School,	887 62	1,451 07	1,384 63
<i>Tuberculosis Sanatoria.</i>			
Lakeville,	606 58	550 41	549 47
Massachusetts Hospital School,	266 34	254 37	261 82
North Reading,	175 78	163 89	157 82
Rutland,	346 52	566 46	514 64
Westfield,	320 95	374 71	396 82
<i>Other Charitable.</i>			
Norfolk,	460 48	271 31	63
State Infirmary,	2,777 80	2,840 55	2,643 25
<i>Reformatory and Correctional.</i>			
Industrial School for Boys,	290 82	152 61	128 03
Industrial School for Girls,	287 55	226 97	261 17
Lyman School for Boys,	416 55	382 90	474 51
State Farm,	1,270 29	973 64	1,120 52
State Prison,	244 77	290 88	368 47
Prison Camp and Hospital,	236 43	247 18	270 07
Massachusetts Reformatory,	356 59	382 09	295 70
Reformatory for Women,	2,034 08	2,357 29	2,889 83
<i>Normal Schools.</i>			
Bridgewater,	273 01	247 94	255 85
Fitchburg,	114 69	67 72	114 65
Framingham,	2,787 13	380 17 ²	214 22 ¹
Hyannis,	1 04	1 13	25 72
Lowell,	129 63	116 21	113 42
North Adams,	23 89	97 90	96 40
Salem,	124 84	25 73	64 31
Westfield,	48 00	47 72	37 95
Worcester,	67 51	38 84	41 65
Normal Art,	48 32	42 50	78 47
<i>Textile Schools.</i>			
Fall River,	—	—	27 68
Lowell,	—	—	257 69
New Bedford,	—	—	86 15
Massachusetts Agricultural College,	—	—	521 34
	\$28,650 58	\$27,117 83	\$29,119 49

¹ Westborough State Hospital failed to make a return.

² The State Normal School at Framingham included in their figures of 1917 a large amount of trade discount which is eliminated in 1919.

RECOMMENDATIONS.

I respectfully recommend that the statutes relative to the employees in this office be amended by removing the salary limitation, so that the salaries may be fixed by the Auditor in accordance with the provisions of law.

Chapter 350, General Acts of 1919, provides for the organization of the executive and administrative work of the boards and commissions of the Commonwealth into twenty departments. Although substantial increases in salaries were given certain officials of the various departments thus reorganized, corresponding treatment was not accorded the office of the Auditor of the Commonwealth. I therefore recommend that the salary of said official be made commensurate with the importance thereof and the duties that he is required to perform, and incidentally that the compensation of his deputies be given the same consideration accorded similar positions in the service of the reorganized departments.

Respectfully submitted,

ALONZO B. COOK,
Auditor.

Institutions — *Concluded.*

		PAGE
Insane and feeble-minded — <i>Concluded.</i>		
Foxborough,	xxiii, xxiv, 42, 53, 281, 324, 674	
Gardner State Colony,	xxiii, xxiv, 42, 283, 327, 674	
Grafton,	xxiii, xxiv, 42, 53, 284, 330, 674	
Massachusetts School for the Feeble-minded (Waverley),	xxiii, xxiv, 42, 53, 286, 333, 674	
Medfield,	xxiii, xxiv, 42, 53, 286, 336, 674	
Metropolitan district,	42, 674	
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Below is given a table showing increased savings to the Commonwealth in this way:—

STATEMENT OF DISCOUNTS.

NAME OF INSTITUTION.	1917.	1918.	1919.
<i>Insane and Feeble-minded.</i>			
Boston,	\$1,344 80	\$1,584 83	\$1,804 60
Danvers,	1,323 12	1,328 85	1,421 70
Foxborough,	496 39	583 63	851 65
Gardner,	1,231 11	1,747 34	1,570 82
Grafton,	1,553 38	1,753 03	1,912 66
Massachusetts School for the Feeble-minded,	1,448 48	1,325 74	1,516 40
Medfield,	1,688 04	1,880 95	1,954 54
Monson,	555 51	673 40	795 56
Northampton,	481 18	510 93	516 36
Taunton,	1,658 87	1,811 77	1,854 89
Westborough,	949 90	— 1	— 1
Worcester,	1,322 59	1,365 17	1,267 43
Wrentham School,	887 62	1,451 07	1,384 63
<i>Tuberculosis Sanatoria.</i>			
Lakeville,	606 58	550 41	549 47
Massachusetts Hospital School,	266 34	254 37	261 82
North Reading,	175 78	163 89	157 82
Rutland,	346 52	566 46	514 64
Westfield,	320 95	374 71	396 82
<i>Other Charitable.</i>			
Norfolk,	460 48	271 31	63
State Infirmary,	2,777 80	2,840 55	2,643 25
<i>Reformatory and Correctional.</i>			
Industrial School for Boys,	290 82	152 61	128 03
Industrial School for Girls,	287 55	226 97	261 17
Lyman School for Boys,	416 55	382 90	474 51
State Farm,	1,270 29	973 64	1,120 52
State Prison,	244 77	290 88	368 47
Prison Camp and Hospital,	236 43	247 18	270 07
Massachusetts Reformatory,	356 59	382 09	295 70
Reformatory for Women,	2,034 08	2,357 29	2,889 83
<i>Normal Schools.</i>			
Bridgewater,	273 01	247 94	255 85
Fitchburg,	114 69	67 72	114 65
Framingham,	2,787 13	380 17 ¹	214 22 ¹
Hyannis,	1 04	1 13	25 72
Lowell,	129 63	116 21	113 42
North Adams,	23 89	97 90	96 40
Salem,	124 84	25 73	64 31
Westfield,	48 00	47 72	37 95
Worcester,	67 51	38 84	41 65
Normal Art,	48 32	42 50	78 47
<i>Textile Schools.</i>			
Fall River,	—	—	27 68
Lowell,	—	—	257 69
New Bedford,	—	—	86 15
Massachusetts Agricultural College,	—	—	521 34
	\$28,650 58	\$27,117 83	\$29,119 49

¹ Westborough State Hospital failed to make a return.

² The State Normal School at Framingham included in their figures of 1917 a large amount of trade discount which is eliminated in 1919.

RECOMMENDATIONS.

I respectfully recommend that the statutes relative to the employees in this office be amended by removing the salary limitation, so that the salaries may be fixed by the Auditor in accordance with the provisions of law.

Chapter 350, General Acts of 1919, provides for the organization of the executive and administrative work of the boards and commissions of the Commonwealth into twenty departments. Although substantial increases in salaries were given certain officials of the various departments thus reorganized, corresponding treatment was not accorded the office of the Auditor of the Commonwealth. I therefore recommend that the salary of said official be made commensurate with the importance thereof and the duties that he is required to perform, and incidentally that the compensation of his deputies be given the same consideration accorded similar positions in the service of the reorganized departments.

Respectfully submitted,

ALONZO B. COOK,
Auditor.

STATEMENT II.

Revenue Receipts in Detail.

DETAILS 70-73.

DETAIL No. 70.

STATE DEPARTMENT OF AGRICULTURE.

Reimbursement for services: —		
Sundry payments received for work done on account of European corn borer,		\$921 58
Sales: —		
Massachusetts Bird Book,	\$232 50	
Game Bird Book,	108 75	
Sundry pamphlets, etc.,	333 03	
		674 28
		\$1,595 84

DETAIL No. 71.

OLD FURNITURE, ETC.

Bureau of Statistics,	\$20 10	
Commission on Probation,	27 41	
District Police,	104 84	
Highway Commission,	131 98	
Income Tax Deputy,	4 91	
Secretary of the Commonwealth,	875 89	
Sergeant-at-Arms,	1,383 00	
State Department of Health,	7 64	
State Forester,	3 25	
		\$2,559 63

DETAIL No. 72.

DEPARTMENT OF ANIMAL INDUSTRY.

Fees, testing nonresidents' cattle (Revised Laws, chap. 90, sect. 31; Acts 1903, chap. 322),		\$2,271 75
Sales: —		
Carcasses of glandered horses,	\$360 75	
Hides, etc.,	375 45	
		736 20
		\$3,007 95

DETAIL No. 73.

COMMISSION ON WATERWAYS AND PUBLIC LANDS.

Fees: —		
Certified copying of documents,	\$70 00	
Sale of Massachusetts atlas sheets (Resolves 1909, chap. 26),	405 20	
Rent of island in great pond,	5 00	
Rent of Province lands (Revised Laws, chap. 96),	207 20	
Miscellaneous, telephone pay station receipts,	10 38	
		\$677 76

STATEMENT II.

Revenue Receipts in Detail.

DETAILS 74, 75.

DETAIL No. 74.

SUNDRY SALES.

Chief Quartermaster.		
Military supplies and property,		\$1,666 00
Chief Surgeon.		
State guard property, dental supplies, etc.,		1,407 20
Industrial Accident Board.		
Secretary, sale of books,		19 00
Sergeant-at-Arms.		
Legislative Bulletin subscriptions (Resolves 1902, chap. 3),	\$652 00	
Legislative document subscriptions (Gen. Acts 1918, chap. 59),	280 00	
		932 00
Farm Machinery.		
Commissioner of Agriculture (Gen. Acts 1919, chap. 121),		25,457 23
Homestead Commission.		
Sale of property,		2,743 02
Commission on Soldier's Welcome.		
Treasurer, sale of flags and poles,		1,868 05
State Librarian.		
Constitutional Convention documents,		160 91
Mount Tom State Reservation Commission.		
Sale of land (Gen. Acts 1918, chap. 167),		200 00
Hingham Highway Loan.		
Highway Commission, sale of pipe and two small buildings,		208 00
Western Massachusetts Highway Loan.		
Highway Commission, sale of cement bags,		123 34

DETAIL No. 75.

SUNDRY RENTS.

Farm Machinery.		
Commissioner of Agriculture, for lease of machines (Gen. Acts 1918, chap. 90),		\$12,254 37
Land for New Institutions.		
State Normal Art School, rent of property on site for new buildings,		1,083 03
New Bedford Pier.		
Use of New Bedford pier,		15,000 75

STATEMENT III. — APPROPRIATIONS AND EXPENSES FOR 1919, ETC.

STATEMENT III.

STATEMENT OF APPROPRIATIONS AND EXPENSES INCURRED FOR 1919,
ALSO EXPENSES FOR 1918.

LEGISLATIVE DEPARTMENT.

		Appropriations, 1919.	Expenses, 1919.	Expenses, 1918.
Detail	<i>Salaries and Allowances.</i>			
90	Senate compensation,	\$61,500 00	\$61,500 00	\$41,000 00
90	Senate travel,	4,800 00	4,230 00	3,725 00
91	House compensation,	361,774 00	360,774 00	240,000 00
91	House travel,	26,700 00	26,605 00	21,950 00
92	Clerks, Senate and House,	8,000 00	8,000 00	8,000 00
92	Assistant clerks, Senate and House,	5,500 00	5,500 00	5,500 00
92	Clerical assistance, Senate,	1,500 00	1,255 02	1,012 50
92	Clerical assistance, House,	3,700 00	3,490 61	3,113 00
93	Doorkeepers and postmaster,	5,500 00	5,500 00	5,191 40
93	Assistant doorkeepers and messengers,	36,500 00	36,149 99	31,831 35
93	Messengers' travel,	2,750 00	2,730 00	2,387 50
93	Pages, Senate and House,	6,720 00	6,657 81	6,102 77
93	Pages' travel,	1,050 00	1,080 00 ¹	980 00
94	Chaplains, Senate and House,	1,200 00	1,200 00	1,200 00
95	Committee on rules,	18,800 00	17,508 99	—
	Legislative committees,	—	—	13,682 33
	Legislative contingent:—			
96	Personal services,	3,825 00	3,536 10	3,095 30
		\$549,545 00	\$545,717 52	\$388,771 15
97	<i>Legislative Committees.</i>			
97	Expenses,	\$12,500 00	\$11,246 80	\$6,912 71
97	Advertising hearings,	8,500 00	7,457 77	8,486 20
	Witness fees,	200 00	—	25 79
		\$21,200 00	\$18,704 57	\$15,424 70
98	<i>Printing.</i>			
98	Senate printing,	\$61,000 00	\$21,219 62 ²	\$17,266 72
98	House printing,	5,798 68	40,696 92	30,453 72
98	Manual for the General Court,	—	5,798 68	5,692 03
98	Legislative bulletin,	19,500 00	23,222 97 ³	15,004 14
		\$86,298 68	\$90,938 19	\$68,416 61
99	<i>Other Expenses.</i>			
99	Senate stationery,	\$800 00	\$559 04	\$436 60
99	House stationery,	1,200 00	1,165 14	1,191 44
	Legislative contingent:—			
99	Expenses,	10,000 00	9,950 38	8,580 56
99	Biographical sketches,	1,000 00	1,000 00	—
		\$13,000 00	\$12,674 56	\$10,208 60

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

STATEMENT III. — APPROPRIATIONS AND EXPENSES FOR 1919, ETC.

LEGISLATIVE DEPARTMENT — *Concluded.*

		Appropriations, 1919.	Expenses, 1919.	Expenses, 1918.
Detail	<i>Constitutional Convention.</i>			
	Commission to compile information,	—	—	\$37 61
	Compensation of members,	—	—	157,472 24
	Members' travel,	—	—	27,812 50
100	Compensation and expenses,	\$35,000 00	\$22,233 95	—
100	Expenses,	—	8,304 15 ¹	36,117 68
100	Telephones,	—	28 75 ¹	792 64
	Publication of information,	—	—	6,823 67
		\$35,000 00	\$30,566 85	\$229,056 34
	Total, Legislative Department,	\$705,043 68	\$698,601 69	\$711,877 40

SPECIAL LEGISLATIVE INVESTIGATIONS.

101	Commission on Uniformity of Legislation,	\$600 00	\$170 69	\$637 86
102	Commission on revision of town laws,	1,500 00	3,214 64 ²	500 00
103	Investigation as to certain rivers,	20,000 00	815 26	—
	Judicature commission,	5,000 00	—	—
104	Commission on taxes paid through error,	500 00	34 00	—
	Commission on training of disabled soldiers and sailors,	1,000 00	—	—
105	Financial protection against damages caused by motor vehicle accidents,	500 00	46 35	—
	Commission on the regulation of billboards, etc.,	1,000 00	—	—
106	Commission on the necessities of life,	30,000 00	15,219 38	—
107	Recess committee on State institutions,	2,000 00	1,776 59	—
108	Street railway commission,	20,000 00	7,626 96	—
109	Water supply needs and resources,	7,500 00	4,878 50	—
	Traffic facilities, Boston to East Boston,	20,000 00	—	—
110	Transfer of State Prison,	2,500 00	8 64	—
111	Assistance for blind persons,	500 00	500 00	—
112	Conservation of waterways,	—	4,125 21 ¹	4,591 80
113	Examination of domestic water supply,	—	5 83 ¹	493 30
114	Improvement of Hale's Brook, Lowell,	—	69 61 ¹	923 46
115	Heating and power plants at institutions,	—	4,000 00 ¹	—
116	Disposal of sewage, town of Ayer,	—	50 54 ¹	747 87
	Expenditures by cities, etc., for the State Guard,	—	—	118 59
117	Commission on treatment of defective delinquents and criminals,	—	134 53 ¹	104 00
118	Committee on taxation,	—	3,709 43 ¹	8,229 89
119	Committee on fish industry,	—	5,301 74 ¹	8,848 72
120	Committee on workmen's compensation law,	—	3,407 35 ¹	9,266 48
121	Disposition of motor vehicle fees,	—	400 00 ¹	600 00
122	Committee on water resources,	—	3,093 73 ¹	8,642 09
123	Commission on educational systems,	—	3,343 63 ¹	9,128 73
124	Commission on sheep industry,	—	3,518 24 ¹	9,352 60
125	Commission to draft legislation relative to absentee voting,	—	1,000 00 ¹	—

¹ Balance from previous appropriation.² Balance from extraordinary expenses.

STATEMENT IV.

EXPENSES PAID AND UNPAID FOR 1919 IN DETAIL.
LEGISLATIVE DEPARTMENT.

[Citations for 1915 to 1919 refer to Special Acts except when chapter numbers are printed in italics.]

DETAIL No. 90.

SENATE PAY ROLL.

[Revised Laws, chap. 3; Acts 1919, chaps. 153, 239, 242 and 273.]

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
John E. Beck,	Chelsea,	1st Suffolk,	\$15 00	\$1,500 00	\$1,515 00
Charles D. Brown,	Gloucester,	3d Essex,	105 00	1,500 00	1,605 00
Edward Callahan,	Lawrence,	5th Essex,	90 00	1,500 00	1,590 00
James F. Cavanagh,	Everett,	4th Middlesex,	15 00	1,500 00	1,515 00
George D. Chamberlain,	Springfield,	1st Hampden,	300 00	1,500 00	1,800 00
George B. Churchill,	Amherst,	Franklin and Hampshire,	300 00	1,500 00	1,800 00
Arthur W. Colburn,	Dracut,	8th Middlesex,	105 00	1,500 00	1,605 00
Edward A. Counihan, Jr.,	Cambridge,	2d Middlesex,	15 00	1,500 00	1,515 00
John Cronin,	Holyoke,	2d Hampden,	330 00	1,500 00	1,830 00
George E. Curran,	Boston,	6th Suffolk,	15 00	1,500 00	1,515 00
John A. Curtin,	Brookline,	Norfolk and Suffolk,	15 00	1,500 00	1,515 00
Edward N. Dahlborg,	Brockton,	Plymouth,	90 00	1,500 00	1,590 00
Edward B. Eames,	Reading,	7th Middlesex,	45 00	1,500 00	1,545 00
Samuel B. Finkel,	Boston,	9th Suffolk,	15 00	1,500 00	1,515 00
William J. Foley,	Boston,	3d Suffolk,	15 00	1,500 00	1,515 00
Charles L. Gifford,	Barnstable,	Cape and Plymouth,	255 00	1,500 00	1,755 00
John Halliwell,	New Bedford,	3d Bristol,	180 00	1,500 00	1,680 00
Leonard F. Hardy,	Huntington,	Berkshire, Hampshire and Hampden,	360 00	1,500 00	1,860 00
Walter A. Hardy,	Fitchburg,	3d Worcester,	150 00	1,500 00	1,650 00
George A. Hastings,	North Adams,	Berkshire,	435 00	1,500 00	1,935 00

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 90.

Clarence W. Hobbs, Jr.,	Worcester,	2d Worcester,	135 00	1,500 00	1,635 00
George H. Jackson,	Lynn,	1st Essex,	45 00	1,500 00	1,545 00
John J. Kearney,	Boston,	4th Suffolk,	15 00	1,500 00	1,515 00
Joseph O. Knox,	Somerville,	3d Middlesex,	15 00	1,500 00	1,515 00
Augustus P. Loring,	Beverly,	2d Essex,	60 00	1,500 00	1,560 00
John J. Mahoney,	Boston,	2d Suffolk,	15 00	1,500 00	1,515 00
David S. McIntosh,	Quincy,	Norfolk and Plymouth,	30 00	1,500 00	1,530 00
Edwin T. McKnight, ¹	Medford,	6th Middlesex,	30 00	3,000 00	3,030 00
Walter B. McLane,	Fall River,	2d Bristol,	105 00	1,500 00	1,605 00
Arthur L. Nason,	Haverhill,	4th Essex,	105 00	1,500 00	1,605 00
Malcolm E. Nichols,	Boston,	5th Suffolk,	15 00	1,500 00	1,515 00
Harold L. Perrin,	Wellesley,	Norfolk,	45 00	1,500 00	1,545 00
Francis Prescott,	Grafton,	4th Worcester,	120 00	1,500 00	1,620 00
Silas D. Reed,	Taunton,	1st Bristol,	120 00	1,500 00	1,620 00
Charles S. Smith,	Lincoln,	5th Middlesex,	60 00	1,500 00	1,560 00
Peter F. Sullivan,	Worcester,	1st Worcester,	135 00	1,500 00	1,635 00
Warren E. Tarbell,	Brookfield,	Worcester and Hampden,	210 00	1,500 00	1,710 00
John J. Walsh,	Boston,	8th Suffolk,	15 00	1,500 00	1,515 00
Thomas Weston, Jr.,	Newton,	1st Middlesex,	30 00	1,500 00	1,530 00
Charles A. Winchester,	Boston,	7th Suffolk,	15 00	1,500 00	1,515 00
			\$4,230 00	\$61,500 00	\$65,730 00
				\$61,500 00	
				4,230 00	
Senate compensation,					\$65,730 00
Senate travel,					

¹ President.

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 90.

DETAIL No. 91.

HOUSE OF REPRESENTATIVES PAY ROLL.

[Revised Laws, chap. 3; Acts 1919, chaps. 153, 299, 242 and 273.]

NAME.	Residence .	District .	Travel.	Compensation.	Totals.
Essex S. Abbott, .	Haverhill, .	3d Essex, .	\$105 00	\$1,500 00	\$1,605 00
Henry Achin, Jr., .	Lowell, .	15th Middlesex, .	90 00	1,500 00	1,590 00
Joseph B. Aigen, .	Boston, .	13th Suffolk, .	15 00	1,500 00	1,515 00
Ernest W. Allen, .	Lynn, .	13th Essex, .	45 00	1,500 00	1,545 00
Frank G. Allen, .	Norwood, .	8th Norfolk, .	45 00	1,500 00	1,545 00
Seth F. Arnold, .	Boston, .	7th Suffolk, .	15 00	1,500 00	1,515 00
Charles M. Austin, .	Somerville, .	23d Middlesex, .	15 00	1,500 00	1,515 00
Josiah Babcock, Jr., .	Milton, .	4th Norfolk, .	30 00	1,500 00	1,530 00
James T. Bagshaw, .	Fall River, .	11th Bristol, .	165 00	1,500 00	1,665 00
John H. Baker, .	Marlborough, .	9th Middlesex, .	105 00	1,500 00	1,605 00
Francis N. Balch, .	Boston, .	22d Suffolk, .	15 00	1,500 00	1,515 00
George S. Baldwin, .	Brookline, .	2d Norfolk, .	15 00	1,500 00	1,515 00
William B. Baldwin, .	Brockton, .	10th Plymouth, .	75 00	1,500 00	1,575 00
Joseph L. Barry, .	Lynn, .	14th Essex, .	45 00	1,500 00	1,545 00
Herbert A. Bartlett, .	Brockton, .	10th Plymouth, .	75 00	1,500 00	1,575 00
George J. Bates, .	Salem, .	18th Essex, .	60 00	1,500 00	1,560 00
Thomas W. Baxter, .	Lynn, .	13th Essex, .	45 00	1,500 00	1,545 00
Arthur E. Beane, .	Cambridge, .	3d Middlesex, .	15 00	1,500 00	1,515 00
Addison P. Beardsley, .	Boston, .	16th Suffolk, .	15 00	1,500 00	1,515 00
Erastus T. Bearse, .	Chatham, .	2d Barnstable, .	300 00	1,500 00	1,800 00
Alton L. Bellows, .	North Adams, .	1st Berkshire, .	435 00	1,500 00	1,935 00
Chauncey A. Bennett, .	Springfield, .	4th Hampden, .	300 00	1,500 00	1,800 00
James D. Bentley, .	Swampscott, .	15th Essex, .	45 00	1,500 00	1,545 00
Alfred M. Besette, .	New Bedford, .	7th Bristol, .	180 00	1,500 00	1,680 00
Orlando C. Bidwell, .	Great Barrington, .	6th Berkshire, .	540 00	1,500 00	2,040 00
Robert E. Bigney, .	Boston, .	10th Suffolk, .	15 00	1,500 00	1,515 00
Jacob Bitzer, .	Arlington, .	27th Middlesex, .	30 00	1,500 00	1,530 00
Giles Blague, .	Springfield, .	4th Hampden, .	300 00	1,500 00	1,800 00
Alvin E. Bliss, .	Malden, .	21st Middlesex, .	15 00	1,500 00	1,515 00
Cornelius Boothman, .	Adams, .	3d Berkshire, .	480 00	1,500 00	1,980 00
Eden K. Bowser, .	Wakefield, .	10th Middlesex, .	30 00	1,500 00	1,530 00
Alfred Bradbury, .	Lawrence, .	7th Essex, .	90 00	1,500 00	1,590 00

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 91.

Charles D. Bradbury, .	Winthrop, .	21st Suffolk, .	30 00	1,500 00	1,530 00
Albert C. Bray, .	Shelburne Falls, .	1st Franklin, .	300 00	1,500 00	1,800 00
L. Adelard Breault, .	Auburn, .	6th Worcester, .	150 00	1,500 00	1,650 00
James H. Brennan, .	Boston, .	3d Suffolk, .	15 00	1,500 00	1,515 00
Owen E. Brennen, .	Lowell, .	14th Middlesex, .	90 00	1,500 00	1,590 00
Frank L. Brier, .	Boston, .	19th Suffolk, .	15 00	1,500 00	1,515 00
Elmer L. Briggs, .	Plymouth, .	1st Plymouth, .	120 00	1,500 00	1,620 00
Frederic J. Brown, .	Woburn, .	18th Middlesex, .	30 00	1,500 00	1,530 00
Edgar J. Buck, .	Warren, .	4th Worcester, .	225 00	1,500 00	1,725 00
Maurice A. Buck, .	Billerica, .	17th Middlesex, .	60 00	1,500 00	1,560 00
William J. Bullock, .	New Bedford, .	8th Bristol, .	180 00	1,500 00	1,680 00
George Bunting, .	Methuen, .	5th Essex, .	105 00	1,500 00	1,605 00
Fred J. Burrell, .	Medford, .	26th Middlesex, .	30 00	1,500 00	1,530 00
George F. Butterick, .	Sterling, .	10th Worcester, .	180 00	1,500 00	1,680 00
John J. Carey, .	Boston, .	18th Suffolk, .	15 00	1,500 00	1,515 00
John B. Cashman, .	Boston, .	2d Suffolk, .	15 00	1,500 00	1,515 00
Mial W. Chase, .	Lynn, .	12th Essex, .	45 00	1,500 00	1,545 00
Henry S. Clark, .	Boston, .	24th Suffolk, .	15 00	1,500 00	1,515 00
Frederic F. Clauss, .	Cambridge, .	2d Middlesex, .	15 00	1,500 00	1,515 00
Everett W. Coleman, .	Orange, .	4th Franklin, .	270 00	1,500 00	1,770 00
Benjamin G. Collins, .	Edgartown, .	1st Dukes, .	300 00	1,500 00	1,800 00
William S. Conroy, .	Fall River, .	10th Bristol, .	165 00	1,500 00	1,665 00
D. Herbert Cook, .	New Bedford, .	7th Bristol, .	180 00	1,500 00	1,680 00
Harry A. Cooke, .	Worcester, .	22d Worcester, .	135 00	1,500 00	1,635 00
Charles L. Cooley, .	East Longmeadow, .	2d Hampden, .	315 00	1,500 00	1,815 00
Thomas J. Corbett, .	Lowell, .	16th Middlesex, .	90 00	1,500 00	1,590 00
Patrick M. Costello, .	Boston, .	11th Suffolk, .	15 00	1,500 00	1,515 00
Henry E. Cowdrey, .	Fitchburg, .	12th Worcester, .	150 00	1,500 00	1,650 00
Frank H. Cowin, .	Boston, .	17th Suffolk, .	15 00	1,500 00	1,515 00
Edward J. Cox, .	Boston, .	1st Suffolk, .	15 00	1,500 00	1,515 00
Samuel W. Crane, .	Blackstone, .	8th Worcester, .	120 00	1,500 00	1,620 00
Warren C. Daggett, .	Somerville, .	24th Middlesex, .	15 00	1,500 00	1,515 00
Leon W. Davis, .	Ashland, .	8th Middlesex, .	75 00	1,500 00	1,575 00
George L. Dawley, .	Westminster, .	11th Worcester, .	165 00	1,500 00	1,665 00
Henry E. Dean, .	Worcester, .	21st Worcester, .	135 00	1,500 00	1,635 00
Thomas F. Donovan, .	Boston, .	6th Suffolk, .	15 00	1,500 00	1,515 00
Lawrence F. Dowd, .	Holyoke, .	10th Hampden, .	330 00	1,500 00	1,830 00
Andrew P. Doyle, .	New Bedford, .	8th Bristol, .	180 00	1,500 00	1,680 00
Timothy J. Driscoll, .	Boston, .	13th Suffolk, .	15 00	1,500 00	1,515 00

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 91.

[Jan.

HOUSE OF REPRESENTATIVES PAY ROLL—Continued.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Horace E. Durgin,	Wenham,	10th Essex,	\$75 00	\$1,500 00	\$1,575 00
Bernard Early,	Newton,	4th Middlesex,	45 00	1,500 00	1,545 00
George R. Ellis,	Foxborough,	10th Norfolk,	90 00	1,500 00	1,590 00
Joseph W. Ellsworth, Jr.,	Barre,	1st Worcester,	195 00	1,500 00	1,695 00
Carl C. Emery,	Newburyport,	24th Essex,	120 00	1,500 00	1,620 00
John P. Englert,	Boston,	15th Suffolk,	15 00	1,500 00	1,515 00
Alfred C. Fairbanks,	Springfield,	5th Hampden,	300 00	1,500 00	1,800 00
Philip J. Feinberg,	Boston,	5th Suffolk,	15 00	1,500 00	1,515 00
John I. Fitzgerald,	Boston,	5th Suffolk,	15 00	1,500 00	1,515 00
Michael A. Flanagan,	Lawrence,	8th Essex,	90 00	1,500 00	1,590 00
William Fleming,	Somerville,	23d Middlesex,	15 00	1,500 00	1,515 00
Charles R. Foote,	Pittsfield,	4th Berkshire,	465 00	1,500 00	1,965 00
Robert T. Fowler,	Boston,	22d Suffolk,	15 00	1,500 00	1,515 00
William J. Francis,	Boston,	4th Suffolk,	15 00	1,500 00	1,515 00
Joseph E. Freeling,	Fall River,	9th Bristol,	165 00	1,500 00	1,665 00
William P. French,	Somerville,	24th Middlesex,	15 00	1,500 00	1,515 00
Howard F. Furness,	Everett,	20th Middlesex,	15 00	1,500 00	1,515 00
John M. Gibbs,	Waltham,	5th Middlesex,	30 00	1,500 00	1,530 00
Daniel J. Gillen,	Boston,	12th Suffolk,	15 00	1,500 00	1,515 00
Frederick P. Glazier,	Hudson,	10th Middlesex,	105 00	1,500 00	1,605 00
Charles W. Gould,	Milford,	9th Worcester,	105 00	1,500 00	1,605 00
William J. Granfield,	Springfield,	3d Hampden,	300 00	1,500 00	1,800 00
Clarence H. Granger,	Agawam,	2d Hampden,	315 00	1,500 00	1,815 00
Alfred A. Grant,	Northampton,	1st Hampshire,	345 00	1,500 00	1,845 00
Maurice F. Greaney,	Whitman,	5th Plymouth,	75 00	1,500 00	1,575 00
Thomas H. Green,	Boston,	3d Suffolk,	15 00	1,500 00	1,515 00
Fred P. Greenwood,	Everett,	20th Middlesex,	15 00	1,500 00	1,515 00
Fred C. Haigis,	Montague,	3d Franklin,	330 00	1,500 00	1,830 00
Cornelius F. Haley,	Rowley,	23d Essex,	105 00	1,500 00	1,605 00
Leo S. Hamburger,	Boston,	24th Suffolk,	15 00	1,500 00	1,515 00
John O. Hamilton,	Palmer,	1st Hampden,	255 00	1,500 00	1,755 00
Edward F. Harrington,	Fall River,	10th Bristol,	165 00	1,500 00	1,665 00
Charles H. Hartshorn,	Gardner,	2d Worcester,	195 00	1,500 00	1,695 00
Daniel J. Hayden,	Lynn,	13th Essex,	45 00	1,500 00	1,545 00
James W. Hayes,	Boston,	6th Suffolk,	15 00	1,500 00	1,515 00

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 91.

Walter Haynes,	Scituate,	2d Plymouth,	90 00	1,500 00	1,590 00
Martin Hays,	Boston,	25th Suffolk,	15 00	1,500 00	1,515 00
William H. Hearn,	Boston,	2d Suffolk,	15 00	1,500 00	1,515 00
Joseph E. Herrick,	Beverly,	20th Essex,	60 00	1,500 00	1,560 00
William P. Hickey,	Boston,	9th Suffolk,	15 00	1,500 00	1,515 00
Matthew A. Higgins,	Taunton,	3d Bristol,	120 00	1,500 00	1,620 00
Edward C. Hinckley,	Barnstable,	1st Barnstable,	255 00	1,500 00	1,755 00
Edgar F. Howland,	New Bedford,	8th Bristol,	180 00	1,500 00	1,680 00
George C. F. Hudson,	Clinton,	10th Worcester,	135 00	1,500 00	1,635 00
John R. Hudson,	Waltham,	5th Middlesex,	30 00	1,500 00	1,530 00
John C. Hull,	Leominster,	11th Worcester,	165 00	1,500 00	1,665 00
Victor Francis Jewett,	Lowell,	15th Middlesex,	90 00	1,500 00	1,590 00
John G. Johnson,	Worcester,	13th Worcester,	135 00	1,500 00	1,635 00
William L. Johnson,	Uxbridge,	7th Worcester,	135 00	1,500 00	1,635 00
Arthur W. Jones,	Nantucket,	1st Nantucket,	360 00	1,500 00	1,860 00
Benjamin O. Jones,	Berkley,	5th Bristol,	120 00	1,500 00	1,620 00
Morris A. Jones,	Pittsfield,	4th Berkshire,	465 00	1,500 00	1,965 00
Michael H. Jordan,	Lawrence,	6th Essex,	90 00	1,500 00	1,590 00
Thomas M. Joyce,	Boston,	12th Suffolk,	15 00	1,500 00	1,515 00
Jeremiah P. Keating,	Westborough,	9th Worcester,	105 00	1,500 00	1,605 00
David H. Keedy,	Amherst,	3d Hampshire,	250 00	436 80	686 80
John A. Kelleher,	Cambridge,	3d Middlesex,	15 00	1,500 00	1,515 00
Charles A. Kelley,	Worcester,	16th Worcester,	135 00	1,500 00	1,635 00
David L. Kelley,	Fairhaven,	6th Bristol,	195 00	1,500 00	1,695 00
James J. Kelley,	Boston,	14th Suffolk,	15 00	1,500 00	1,515 00
David B. Keniston,	Boston,	7th Suffolk,	15 00	1,500 00	1,515 00
Clarence P. Kidder,	Cambridge,	2d Middlesex,	15 00	1,500 00	1,515 00
James F. Kiernan,	Wareham,	6th Plymouth,	150 00	1,500 00	1,650 00
William A. Kneeland,	Winchester,	25th Middlesex,	30 00	1,500 00	1,530 00
Fred M. Knight,	Haverhill,	2d Essex,	105 00	1,500 00	1,605 00
Wilfrid J. Lamoureux,	Southbridge,	5th Worcester,	210 00	1,500 00	1,710 00
Benjamin C. Lane,	Boston,	22d Suffolk,	15 00	1,500 00	1,515 00
Ernest A. Larocque,	Fall River,	11th Bristol,	165 00	1,500 00	1,665 00
Thomas Leavitt,	Boston,	19th Suffolk,	15 00	1,500 00	1,515 00
Frank E. Lyman,	Easthampton,	2d Hampshire,	360 00	1,500 00	1,860 00
Luther B. Lyman,	Medford,	26th Middlesex,	30 00	1,500 00	1,530 00
Lloyd Makepeace,	Malden,	21st Middlesex,	15 00	1,500 00	1,515 00
Michael F. Malone,	Worcester,	15th Worcester,	135 00	1,500 00	1,635 00
David J. Maloney,	Chelsea,	20th Suffolk,	15 00	1,500 00	1,515 00
Frank A. Manning,	Brockton,	11th Plymouth,	75 00	1,500 00	1,575 00

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 91.

1920.]

HOUSE OF REPRESENTATIVES PAY ROLL — Continued.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
William J. Manning,	Boston,	9th Suffolk,	\$15 00	\$1,500 00	\$1,515 00
Arthur E. Marsh,	Springfield,	6th Hampden,	300 00	1,500 00	1,800 00
George S. Marsh,	Hingham,	3d Plymouth,	60 00	1,500 00	1,560 00
Allan R. McDonald,	Quincy,	3d Norfolk,	30 00	1,500 00	1,530 00
William H. McDonnell,	Boston,	10th Suffolk,	15 00	1,500 00	1,515 00
Francis P. McKeon,	Worcester,	17th Worcester,	135 00	1,500 00	1,635 00
Francis B. McKinney,	Boston,	26th Suffolk,	15 00	1,500 00	1,515 00
Frank McMahon,	Lowell,	14th Middlesex,	90 00	1,500 00	1,590 00
William R. McMenimen,	Cambridge,	1st Middlesex,	15 00	1,500 00	1,515 00
James E. McVann,	Peabody,	11th Essex,	60 00	1,500 00	1,560 00
James J. Mellen,	Boston,	4th Suffolk,	15 00	1,500 00	1,515 00
Walter L. Mellen,	Worcester,	20th Worcester,	135 00	1,500 00	1,635 00
Patrick J. Melody,	Boston,	6th Suffolk,	15 00	1,500 00	1,515 00
Bernard F. Merriam,	Framingham,	7th Middlesex,	75 00	1,500 00	1,575 00
Julius Myers,	Cambridge,	2d Middlesex,	15 00	1,500 00	1,515 00
John Mitchell,	Springfield,	3d Hampden,	300 00	1,500 00	1,800 00
Wesley E. Monk,	Watertown,	29th Middlesex,	30 00	1,500 00	1,530 00
James G. Moran,	Mansfield,	2d Bristol,	75 00	1,500 00	1,575 00
J. Warren Moulton,	Rutland,	2d Worcester,	165 00	1,500 00	1,665 00
James J. Moynihan,	Boston,	18th Suffolk,	15 00	1,500 00	1,515 00
Frank Mulveny,	Fall River,	11th Bristol,	165 00	1,500 00	1,665 00
James J. Mulvey,	Boston,	15th Suffolk,	15 00	1,500 00	1,515 00
Daniel C. Murphy,	Boston,	17th Suffolk,	15 00	1,500 00	1,515 00
John J. Murphy,	Holyoke,	9th Hampden,	330 00	1,500 00	1,830 00
William J. Naphen,	Natick,	6th Middlesex,	60 00	1,500 00	1,560 00
Christian Nelson,	Worcester,	18th Worcester,	135 00	1,500 00	1,635 00
John R. Nelson,	Quincy,	3d Norfolk,	30 00	1,500 00	1,530 00
Arthur N. Newhall,	Stoneham,	18th Middlesex,	45 00	1,500 00	1,545 00
George H. Newhall,	Lynn,	14th Essex,	45 00	1,500 00	1,545 00
Frederic C. Nichols,	Fitchburg,	12th Worcester,	150 00	1,500 00	1,650 00
Thomas A. Niland,	Boston,	1st Suffolk,	15 00	1,500 00	1,515 00
Frank A. Oberti,	Haverhill,	4th Essex,	105 00	1,500 00	1,605 00
William A. O'Brien,	Chelsea,	23d Suffolk,	15 00	1,500 00	1,515 00
John D. O'Connor,	Chicopee,	8th Hampden,	315 00	1,500 00	1,815 00

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 91.

James E. Odlin,	Lynn,	14th Essex,	45 00	1,500 00	1,545 00
William W. Ollendorff,	Medway,	9th Norfolk,	60 00	1,500 00	1,560 00
John Glenn Orr,	Pittsfield,	4th Berkshire,	465 00	1,500 00	1,965 00
John N. Osborne,	Marblehead,	16th Essex,	60 00	1,500 00	1,560 00
Henry E. Paige,	Amherst,	3d Hampshire,	300 00	837 20	1,137 20
Chauncey Pepin,	Salem,	17th Essex,	60 00	1,500 00	1,560 00
Frank B. Phinney,	Boston,	24th Suffolk,	30 00	1,500 00	1,530 00
Frederick E. Pierce,	Greenfield,	2d Franklin,	315 00	1,500 00	1,815 00
William Plattner,	North Attleborough,	1st Bristol,	120 00	1,500 00	1,620 00
Leland Powers,	Newton,	4th Middlesex,	30 00	1,500 00	1,530 00
Frank H. Putnam,	Lowell,	15th Middlesex,	90 00	1,500 00	1,590 00
Timothy F. Quinn,	Sharon,	7th Norfolk,	60 00	1,500 00	1,560 00
Arthur K. Reading,	Cambridge,	3d Middlesex,	15 00	1,500 00	1,515 00
Dennis F. Reardon,	Boston,	14th Suffolk,	15 00	1,500 00	1,515 00
Michael J. Reidy,	Boston,	11th Suffolk,	30 00	1,500 00	1,530 00
Abbott B. Rice,	Newton,	4th Middlesex,	15 00	1,500 00	1,515 00
George Louis Richards,	Malden,	21st Middlesex,	15 00	1,500 00	1,515 00
James W. Robertson,	Andover,	9th Essex,	90 00	1,500 00	1,590 00
Arthur W. Robinson,	Somerville,	24th Middlesex,	15 00	1,500 00	1,515 00
Morrill S. Ryder,	Middleborough,	7th Plymouth,	105 00	1,500 00	1,605 00
Harry R. Sackett,	Holyoke,	11th Hampden,	330 00	1,500 00	1,830 00
Roland D. Sawyer,	Ware,	4th Hampshire,	240 00	1,500 00	1,740 00
William I. Schell,	Boston,	16th Suffolk,	15 00	1,500 00	1,515 00
Edward A. Scigliano,	Boston,	5th Suffolk,	15 00	1,500 00	1,515 00
Michael F. Shaw,	Revere,	27th Suffolk,	15 00	1,500 00	1,515 00
Fitz-Henry Smith, Jr.,	Boston,	8th Suffolk,	15 00	1,500 00	1,515 00
Jerome S. Smith,	Provincetown,	3d Barnstable,	375 00	1,500 00	1,875 00
Dexter A. Snow,	Westfield,	12th Hampden,	330 00	1,500 00	1,830 00
Burgess H. Spinney,	Weymouth,	5th Norfolk,	45 00	1,500 00	1,545 00
William L. Stedman,	Lawrence,	5th Essex,	105 00	1,500 00	1,605 00
Emil K. Steele,	Brockton,	9th Plymouth,	75 00	1,500 00	1,575 00
Elihu D. Stone,	Boston,	19th Suffolk,	15 00	1,500 00	1,515 00
Charles Symonds,	Lynn,	12th Essex,	45 00	1,500 00	1,545 00
Edward W. Taylor,	Lexington,	28th Middlesex,	30 00	1,500 00	1,530 00
John Thomas,	Gloucester,	21st Essex,	105 00	1,500 00	1,605 00
Frank A. Torrey,	Groton,	12th Middlesex,	120 00	1,500 00	1,620 00
James A. Torrey,	Beverly,	19th Essex,	60 00	1,500 00	1,560 00
Walter L. Tower,	Dalton,	5th Berkshire,	450 00	1,500 00	1,950 00
Charles L. Underhill,	Somerville,	23d Middlesex,	15 00	1,500 00	1,515 00

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 91.

[Jan.

1920.]

HOUSE OF REPRESENTATIVES PAY ROLL — *Concluded.*

STATEMENT IV. Expenses for 1919 in Detail.						
NAME.	Residence.	District.	Travel.	Compensation.	Totals.	
Albert P. Wadleigh,	Merrimac,	1st Essex,	\$135 00	\$1,500 00	\$1,635 00	
Albert T. Wall,	Worcester,	14th Worcester,	135 00	1,500 00	1,635 00	
Joseph E. Warner, ¹	Taunton,	4th Bristol,	120 00	3,000 00	3,120 00	
George M. Webber,	East Bridgewater,	8th Plymouth,	75 00	1,500 00	1,575 00	
George P. Webster,	Boxford,	4th Essex,	105 00	1,500 00	1,605 00	
Wellington Wells,	Boston,	8th Suffolk,	15 00	1,500 00	1,515 00	
Joseph W. Wharton,	Boston,	7th Suffolk,	15 00	1,500 00	1,515 00	
Bion T. Wheeler,	Springfield,	7th Hampden,	300 00	1,500 00	1,800 00	
Renton Whidden, ²	Brookline,	2d Norfolk,	15 00	1,000 00	1,015 00	
John A. White,	North Brookfield,	3d Worcester,	210 00	1,500 00	1,710 00	
Albert L. Whitman,	Quincy,	3d Norfolk,	45 00	1,500 00	1,545 00	
James H. Wilkins,	Carlisle,	11th Middlesex,	75 00	1,500 00	1,575 00	
Herbert F. Winn,	Worcester,	19th Worcester,	135 00	1,500 00	1,635 00	
Carlton W. Wonson,	Gloucester,	22d Essex,	105 00	1,500 00	1,605 00	
Isaac U. Wood,	Fall River,	9th Bristol,	165 00	1,500 00	1,665 00	
William H. Woodhead,	North Adams,	2d Berkshire,	435 00	1,500 00	1,935 00	
Harry C. Woodill,	Melrose,	22d Middlesex,	30 00	1,500 00	1,530 00	
Benjamin H. Woodsum,	Braintree,	6th Norfolk,	45 00	1,500 00	1,545 00	
George M. Worrall,	Attleboro,	1st Bristol,	105 00	1,500 00	1,605 00	
Samuel H. Wragg,	Needham,	1st Norfolk,	45 00	1,500 00	1,545 00	
Elwin T. Wright,	Rockland,	4th Plymouth,	60 00	1,500 00	1,560 00	
Benjamin Loring Young,	Auburndale,	13th Middlesex,	45 00	1,500 00	1,545 00	
			\$26,605 00	\$360,774 00	\$387,379 00	
House compensation,				\$360,774 00		
House travel,				26,605 00		
					\$387,379 00	

¹ Speaker.² Declined to accept the additional compensation.

DETAIL 91.

STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 92, 93.

DETAIL No. 92.

CLERKS AND ASSISTANTS — SENATE AND HOUSE.

[Acts 1915, chap. 271; 1916, chap. 277; 1917, chap. 338; 1919, chaps. 153, 242.]

CLERKS.			
Henry D. Coolidge, Senate,		\$4,000 00	
James W. Kimball, House,		4,000 00	
		\$8,000 00	
ASSISTANT CLERKS.			
William H. Sanger, Senate,		\$2,750 00	
Frank E. Bridgman, House,		2,750 00	
		\$5,500 00	
CLERICAL ASSISTANCE.			
Senate,		\$1,255 02	
House,		3,490 61	
		\$4,745 63	
		\$18,245 63	

DETAIL No. 93.

DOORKEEPERS, MESSENGERS, PACES AND POSTMASTER.

[Revised Laws, chap. 10, sect. 13; Acts 1910, chaps. 153, 235, 242, 275; Resolves 1919, chap. 70.]

SENATE.			
Doorkeepers.		Travel.	Compensation.
Julie K. Davis, to January 1,		—	\$150 00
Charles O. Holt, from January 1,		\$15 00	1,750 00
Charles O. Holt, assistant, to January 1,		—	125 00
Howard C. Kudderham, assistant, from January 1,		150 00	1,475 00
		\$165 00	\$3,500 00
			165 00
			\$3,665 00
MESSENGERS.			
Arthur R. Driscoll, from January 1,		\$165 00	\$1,291 66
Willis W. Fairbanks,		30 00	1,400 00
Francis A. Ireland,		465 00	1,400 00
Benjamin H. Jellison,		1,05 00	1,400 00
Enoch Pratt,		105 00	1,400 00
Edwin S. Rollins,		15 00	1,400 00
Howard C. Kudderham, to January 1,		—	108 34
Henry F. Welch,		15 00	1,400 00
George W. Wolcott,		330 00	1,400 00
		\$1,230 00	\$11,200 00
			1,230 00
			\$12,430 00

STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 96, 97.

DETAIL No. 96.

LEGISLATIVE CONTINGENT.

[Acts 1919, chaps. 153, 183, 264, 350, sect. 22.]

PERSONAL SERVICES.		
Assistant postmaster,		\$744 44
Assistants in document room,		1,716 00
Porter in House corridor,		1,075 00
		\$3,536 10

DETAIL No. 97.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Revised Laws, chap. 6, sects. 43-50; Acts 1903, chap. 283; 1919, chaps. 153, 242.]

JOINT STANDING COMMITTEES.

COMMITTEE ON —	Adver- tising.	Auto- biles and Car- riages.	Cigars.	Hotel.	Travel.	Totals.
Administration and com- missions,	\$70 82	—	—	—	—	\$70 82
Agriculture,	197 37	\$20 00	\$20 50	\$163 10	\$150 02	550 99
Agriculture and educa- tion,	19 69	—	—	—	—	19 69
Agriculture and public health,	52 06	—	—	—	—	52 06
Banks and banking,	197 59	—	—	—	—	197 59
Cities,	247 54	2 00	10 50	191 90	80 88	532 82
Constitutional amend- ments,	25 99	—	—	—	—	25 99
Counties,	86 84	462 50	75 50	678 04	154 46	1,457 34
Education,	706 84	3 00	32 50	261 95	93 18	1,097 47
Election laws,	68 04	—	—	—	—	68 04
Federal relations,	86 82	—	—	—	—	86 82
Fisheries and game,	147 74	5 00	15 75	224 20	141 10	533 79
Harbors and public lands,	60 27	70 00	5 50	54 95	—	190 72
Insurance,	7 75	—	—	—	—	7 75
Judiciary,	283 35	—	3 75	107 45	—	394 55
Labor,	119 14	27 75	5 50	68 30	26 61	247 30
Legal affairs,	368 44	18 00	10 75	66 85	—	464 04
Mercantile affairs,	231 35	—	—	—	—	231 35
Metropolitan affairs,	363 60	—	11 00	170 25	—	544 85
Military affairs,	77 70	56 00	10 50	50 45	—	194 65
Municipal finance,	297 12	17 80	17 95	130 65	46 84	510 36
Public health,	193 61	50 00	11 00	27 80	—	282 41
Public institutions,	208 16	846 60	174 50	1,610 27	345 85	3,185 38
Public lighting,	162 24	—	11 00	60 65	21 60	255 49
Public service,	876 63	40 00	16 50	80 95	—	1,014 08
Railroads,	262 79	—	—	—	—	262 79
Reconstruction,	137 46	—	—	—	—	137 46
Reconstruction and pub- lic service,	12 75	—	—	—	—	12 75
Roads and bridges,	209 68	582 45	47 00	532 70	109 74	1,481 57
Social welfare,	340 84	50 00	5 50	79 80	—	476 14
State House and libraries,	51 31	—	—	—	—	51 31
Street railways,	731 24	—	—	—	—	731 24
Taxation,	129 70	—	5 50	45 00	—	180 20
Towns,	94 85	227 00	26 25	269 80	115 45	733 35

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 97.

EXPENSES OF LEGISLATIVE COMMITTEES — Continued.

JOINT STANDING COMMITTEES — Con.

COMMITTEE ON —	Adver- tising.	Auto- biles and Car- riages.	Cigars.	Hotel.	Travel.	Totals.
Water supply,	\$12 47	—	—	—	—	\$12 47
Water supply and public health,	59 84	—	—	—	—	59 84
Waterways and ter- minals,	69 69	\$46 00	\$5 50	\$12 00	—	163 19
Ways and means,	26 20	—	—	—	—	26 20
	\$7,325 52	\$2,524 10	\$522 45	\$4,917 06	\$1,285 73	\$16,574 86

SENATE STANDING COMMITTEE.

Rules: —		
Membership fee, Bureau of Department Reports,	\$15 00	
Stationery, office supplies, etc.,	28 55	
Typewriters,	149 50	
		193 05

HOUSE STANDING COMMITTEES.

Pay roll: —		\$100 00
Lawrence R. Grove, services,		
Rules: —		
Stationery and office supplies,	\$73 80	
Typewriter,	50 00	
		123 80
		223 80

JOINT STANDING COMMITTEES.

Committee on public institutions: —		
Stenographic services,		151 75

SPECIAL COMMITTEES.

Fire hazard at Soldiers' Home, Chelsea: —		
Stenographic and clerical services,	\$55 00	
Automobiles and carriages,	25 00	
Hotels,	38 30	
		\$118 30
Reception to President Wilson: —		
Automobiles and carriages,	\$76 70	
Badges,	580 00	
Hotel,	94 90	
		751 60
Welcoming returning soldiers: —		
Band,	\$150 00	
Chairs,	40 50	
		190 50
Funeral of Chaplain Daniel W. Waldron: —		
Automobiles and carriages,	\$14 00	
Flowers,	25 00	
Hotel,	23 35	
		62 35
Funeral of Senator E. Howard Perley: —		
Automobiles and carriages,	\$15 00	
Flowers,	31 00	
		46 00
Funeral of Representative John O. Hamil- ton: —		
Flowers,	\$25 00	
Hotel,	15 05	
Telegrams,	7 00	
Travel,	28 06	
		75 11
		1,243 86

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STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 98.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

ADVERTISING HEARINGS.			
Postage, .		\$70 00	
Printing, .		30 67	
Stationery, etc.,		31 58	
			\$132 25
GENERAL EXPENSE.			
Postage, .			185 00
RECAPITULATION.			
Legislative committees, expenses: —			
Senate standing committees,	\$193 05		
House standing committees,	223 80		
Joint standing committees,	9,401 09		
Special committees, .	1,243 86		
Miscellaneous, .	185 00		
		\$11,246 80	
Advertising hearings: —			
Newspapers (joint standing committees),	\$7,325 52		
Postage, stationery, etc.,	101 58		
Printing,	30 67		
		7,457 77	
		\$18,704 57	

DETAIL No. 98.

LEGISLATIVE PRINTING.

[Revised Laws, chaps. 6, 9; Acts 1919, chaps. 153, 242.]

SENATE PRINTING.			
Calendar, .	\$1,380 53		
Committee bills, .	88 32		
Journal (daily), .	5,223 25		
Journal (bound) 1,000 copies,	2,650 45		
Night work, .	5,515 18		
Reprints and extra copies,	540 68		
Senate bills and documents,	5,335 85		
Sundry printing and binding,	485 36		
		\$21,219 62	
HOUSE PRINTING.			
Calendar, .	\$1,642 45		
Committee bills, .	218 85		
Daily lists, .	1,186 78		
House bills and documents,	17,507 95		
Journal (daily), .	4,530 87		
Journal (bound), 1,000 copies,	3,231 45		
List of Committees, 2,400 copies,	131 24		
Night work, .	10,245 25		
Postage, .	10 00		
Reprints and extra copies,	770 43		
Sundry printing and binding,	1,221 65		
		40,696 92	
		\$61,916 54	

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STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 99.

LEGISLATIVE PRINTING — *Concluded.*

MANUAL FOR THE GENERAL COURT.			
13,468 copies, .			
			\$5,798 68
LEGISLATIVE BULLETIN.			
Arthur M. Bridgman, services, editing daily lists,	\$1,750 00		
Eugene W. Mason, services, editing Bulletin,	1,100 00		
Elliot H. Paul, services, assistant editor,	100 00		
Printing Bulletins Nos. 1 to 44 (64,000 copies),	20,270 52		
Sundry printing,	2 45		
		23,222 97	
		\$90,938 19	

DETAIL No. 99.

OTHER LEGISLATIVE EXPENSES.

[Revised Laws, chaps. 6, 10; Acts 1919, chaps. 153, 254.]

SENATE STATIONERY.			
Envelopes, paper, etc. (including dies),	\$239 95		
Newspapers and publications, .	74 02		
Pens, pencils and other office supplies,	155 07		
Shears, .	90 00		
		\$550 04	
HOUSE STATIONERY.			
Blank and record books, .	\$135 70		
Diaries, .	76 44		
Envelopes and paper, .	375 35		
Pens, pencils, etc., .	204 40		
Postage, .	14 00		
Pressboard, .	135 50		
Wrapping paper, twine, etc.,	74 12		
Other stationery and office supplies, .	149 63		
		1,165 14	
CONTINGENT.			
Architects' services, .	\$18 41		
Books, periodicals, etc., .	323 82		
Brooms, brushes, dusters, etc., .	289 96		
Cabinets, shipping cases, etc., .	230 19		
Carpet, .	313 17		
Chairs, .	294 25		
Document sticks and tapes,	477 50		
Drinking cups, .	227 50		
Furniture and furnishings,	220 53		
Laundry (towels), .	700 70		
Moving furniture, .	21 60		
Postage and stationery,	52 53		
Printing, .	239 29		
Repairs and cleaning: —			
Carpets, .	\$52 08		
Legislative furniture (upholstering, re-			
finishing, etc.), .	379 59		
Legislative rooms (painting, refinishing,			
etc.), .	5,229 43		
Office furniture, .	69 29		
Telephone booths, .	71 04		
General, .	86 63		
		5,888 06	

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 100.

OTHER LEGISLATIVE EXPENSES — Concluded.

Soap, disinfectant and lavatory supplies,	\$369 92	
Telephone and telegrams,	76 03	
Towels,	149 50	
Sundries,	57 42	
		\$9,950 38
BIOGRAPHICAL SKETCHES.		
300 copies [Acts 1919, chap. 242; Resolves, chap. 60.]		1,000 00
300 copies "Public Officials of Massachusetts,"		\$12,674 56

DETAIL No. 100.

CONSTITUTIONAL CONVENTION.

[Acts 1916, chap. 98; 1918, chaps. 148, 182; 1919, chap. 242.]

COMPENSATION AND EXPENSES.		
Compensation of members,	\$13,450 00	
Members' travel,	1,107 60	
James W. Kimball, secretary,	200 00	
Frank E. Bridgman, assistant secretary,	100 00	
Clerical and other services,	1,032 32	
Engrossing,	100 56	
Express (shipping documents),	467 16	
Multigraphing, addressing, etc.,	114 33	
Postage,	124 07	
Repairs and shipping documents,	100 00	
Printing:—		
Bulletins,	\$1,973 52	
Documents,	1,950 63	
Sundry,	133 28	
		4,057 43
Reports (proceedings and debates),		119 00
Sergeant-at-arms' department:—		
Thomas F. Pedrick, services,	\$150 00	
First assistant, secretary and other clerks,	72 75	
Carpenter and assistant,	10 00	
Document clerk and assistant,	13 00	
Doorkeepers and assistants,	40 50	
Engineers, elevator men, electricians, etc.,	252 50	
Matron, assistant and scrub-women,	135 00	
Messengers,	252 00	
Pages,	35 00	
Porters,	40 00	
Postmaster and assistant,	17 25	
Watchmen and assistants,	60 00	
		1,078 00
Stationery and office supplies,		18 09
Telephone tolls,		58 00
Wrapping paper, twine, etc.,		99 54
Sundries,		7 85
		\$22,233 95
EXPENSES (ACCOUNT OF 1918).		
William H. Sanger, editing debates,	\$1,442 00	
Lawrence B. Evans:—		
Services as technical adviser,	\$500 00	
Traveling expenses,	110 81	
		610 81

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 100.

CONSTITUTIONAL CONVENTION — Concluded.

Clerical and other services,	\$291 77	
Printing:—	\$1,025 91	
Bulletins,	4,317 61	
Debates (3,000 copies),		5,943 52
		16 05
		\$9,304 15
Sundries,		
TELEPHONES, ETC.		28 75
Towels,		\$30,566 85

RECAPITULATION — CONSTITUTIONAL CONVENTION.

	1917.	1918.	1919.	Total.
Appropriation,	\$350,500 00	\$231,030 41	\$35,000 00	\$616,530 41
Expenditures:—				
Commission to compile information:—				\$6,081 43
Services,	\$6,081 43	—	—	3,876 14
Expenses,	3,838 53	\$37 61	—	
Members:—				
Compensation,	239,250 00	157,472 24	\$13,450 00	410,172 24
Travel,	22,540 00	27,812 50	1,107 60	51,460 10
Secretary, clerical and other services,	7,997 87	7,247 81	2,224 65	17,470 33
Sergeant-at-arms' department, services,	22,689 24	11,786 11	1,078 00	35,553 35
Editing debates,	1,902 00	2,744 00	1,442 00	6,088 00
Elections:—				
Printing ballots,	14,886 55	—	—	14,886 55
Other expenses,	5,922 63	—	—	5,922 63
Printing,	10,652 24	9,814 41	10,000 05	30,467 60
Publication of information,	—	6,823 67	—	6,823 67
Stenographic reports,	5,335 51	3,876 90	119 00	9,331 41
Telephones, etc.,	3,032 33	792 64	28 75	3,853 72
Other expenses,	1,376 96	648 45	1,115 90	3,141 31
	\$345,505 29	\$229,056 34	\$30,566 85	\$605,128 48
Total, Legislative Department,				\$698,601 69

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STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 101-103.

SPECIAL LEGISLATIVE INVESTIGATIONS.

[Citations for 1915 to 1919 refer to Special Acts except when chapter numbers are printed in italics.]

DETAIL No. 101.

COMMISSION ON UNIFORM STATE LAWS.

[Acts 1919, chaps. 122, 153.]

BOARD OF COMMISSIONERS.		Without compensation.		
Hollis R. Bailey, chairman,				
Joseph F. O'Connell,				
Samuel Williston,				
EXPENSES.				
Conference expenses, annual contribution,				\$100 00
800 copies report,				14 76
Postage, printing, stationery, etc.,				8 14
Traveling expenses,				30 45
Typewriting and multigraphing,				17 34
				\$170 69

DETAIL No. 102.

COMMISSION ON REVISION OF TOWN LAWS.

[Acts 1919, chaps. 211, 248.]

COMPENSATION OF MEMBERS.				
Maynard E. S. Clemons,				
Oscar O. Lamontagne,				
Paul D. Howard,				
		\$1,000 00		
		1,000 00		
		1,000 00		
				\$3,000 00
EXPENSES.				
Stenographic and clerical services,				
Printing and stationery,				
		\$190 15		
		24 49		
				214 64
				\$3,214 64

DETAIL No. 103.

INVESTIGATIONS AS TO CERTAIN RIVERS (BY THE COMMISSION ON WATERWAYS AND PUBLIC LANDS).

[Acts 1919, chap. 211; Resolves, chap. 17.]

Engineers and assistants (as per pay rolls),				\$815 26
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1920.]

STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 104-106.

DETAIL No. 104.

COMMISSION ON TAXES PAID THROUGH ERROR.

[Acts 1919, chap. 242; Resolves, chap. 47.]

COMMISSION.		Without compensation.		
Tax Commissioner,				
Attorney-General,				
Treasurer and Receiver-General,				
EXPENSES.				
Advertising hearings,				\$34 00

DETAIL No. 105.

INVESTIGATION TO PROVIDE FINANCIAL PROTECTION TO THE PUBLIC AGAINST DAMAGES CAUSED BY MOTOR VEHICLE ACCIDENTS (BY THE ATTORNEY-GENERAL AND INSURANCE COMMISSIONER).

[Acts 1919, chap. 242; Resolves, chap. 59.]

Advertising hearings,				\$46 35
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DETAIL No. 106.

COMMISSION ON THE NECESSARIES OF LIFE.

[Acts 1919, chaps. 242, 341.]

COMPENSATION OF MEMBERS.				
John H. Sherburne, chairman,				
Charles H. Adams,		\$1,000 00		
John D. Willard,		900 00		
		900 00		\$2,800 00
EXPENSES.				
Pay roll, secretary, investigators, clerks, etc.,		\$9,446 18		
Professional services,		200 00		
Advertising hearings,		12 75		
Books, periodicals, etc.,		40 88		
Multigraphing,		221 77		
Postage,		208 07		
Printing,		250 94		
Reporting hearings,		577 55		
Stationery and office supplies,		230 95		
Telephone, telegrams and messenger service,		108 84		
Traveling expenses:—				
Automobile and carriage hire,		\$76 93		
Electric and railroad fares,		502 13		
Hotel and meals,		447 25		
Telephone,		45 64		
		1,071 95		
Witness fees, cost of summons, etc.,		49 50		
				12,419 38
				\$15,219 38

STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 107, 108.

DETAIL No. 107.

RECESS COMMITTEE ON STATE INSTITUTIONS.

[Acts 1919, chap. 242.]

COMMITTEE.				
Edward N. Dahlborg,	Senate,	Without compensation.		
George E. Curran,				
Alvin E. Bliss,				
Charles M. Austin,				
Charles H. Hartshorn,	House,			
Henry E. Dean,				
John I. Fitzgerald,				
EXPENSES.				
Richard T. Howard, clerk,				\$570 97
Edmund Gill, messenger,				200 00
Postage, stationery, etc.,				26 06
Printing,				23 00
Traveling expenses:—				
Automobile and carriage hire,			\$29 00	
Electric and railroad fares,			518 91	
Hotel and meals,			251 90	
Cigars, telephone, etc.,			156 15	
				955 96
				\$1,776 59

DETAIL No. 108.

STREET RAILWAY COMMISSION.

[Acts 1919, chaps. 242, 359.]

COMMISSION.				
James F. Cavanagh,	Senate,	Without compensation.		
Leonard F. Hardy,				
John J. Walsh,				
William A. Kneeland,				
Benjamin Loring Young,	House,			
Frank G. Allen,				
David J. Maloney,				
William H. McDonnell,				
Charles G. Washburn,			Appointed by Governor,	\$1,000 00
Roland W. Boyden,				1,000 00
David A. Belden,				1,000 00
Charles S. Ashley,				1,000 00
Charles Giddings,		1,000 00		
				\$5,000 00
EXPENSES.				
John D. Wright, clerk,			\$1,000 00	
Stenographic and other services,			384 00	
Advertising hearings,			55 80	
Multigraphing, etc.,			289 49	
Postage, telephone, etc.,			22 19	
Printing,			29 36	

STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 109, 110.

STREET RAILWAY COMMISSION — Concluded.

Reporting hearings,	\$150 78	
Stationery and office supplies,	121 37	
Traveling expenses:—		
Hotel and meals,	\$140 65	
Railroad fares,	79 62	
Cigars, telephone, etc.,	53 70	
	273 97	\$2,626 96
		\$7,626 96

DETAIL No. 109.

INVESTIGATION RELATIVE TO WATER SUPPLY NEEDS AND RESOURCES (BY THE STATE DEPARTMENT OF HEALTH AND THE METROPOLITAN WATER AND SEWERAGE BOARD).

[Acts 1919, chap. 242; Resolves, chap. 49.]

Pay rolls (engineers, rodmen, etc.),		\$3,078 19
Clerical services,		77 28
Automobile,		570 86
Automobile supplies,		172 12
Engineers' instruments, supplies, etc.,		88 70
Motor boat repairs and supplies,		113 11
Stationery, maps and office supplies,		21 91
Traveling expenses:—		
Automobile and boat hire,	\$166 05	
Electric and railroad fares,	70 94	
Hotel and meals,	497 99	
Miscellaneous,	5 20	
		740 18
Sundries,		16 15
		\$4,878 50

DETAIL No. 110.

COMMISSION TO INVESTIGATE AS TO THE TRANSFER OF THE STATE PRISON TO THE STATE FARM AT BRIDGEWATER.

[Acts 1919, chap. 242; Resolves, chap. 50.]

COMMISSION.			
Director, Bureau of Prisons,	} Without compensation.		
Warden, State Prison,			
Superintendent, State Farm,			
EXPENSES.			
Automobile hire,			\$8 64

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STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 111, 112.

DETAIL No. 111.

COMMISSION TO INVESTIGATE METHODS OF ASSISTANCE TO THE BLIND.

[Acts 1919, chap. 242; Resolves, chap. 48.]

COMMISSION.		Without compensation.	
Director, Commission for the Blind, Secretary, State Board of Charity, Supervisor of Administration,			
EXPENSES.			
Stenographers, clerks, etc.,			
Postage,			
Printing, stationery, etc.,			
			\$396 80
			60 00
			43 28
			\$500 00

DETAIL No. 112.

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; 1917, chap. 84; 1918, chap. 71; Acts 1918, chap. 189.]

Engineers and assistants (as per commission pay rolls),			\$984 73
James S. Robinson, testimony at hearings,			55 90
United States Geological Survey, co-operative work:—			
Clerks,		\$298 00	
Engineers and assistants,		1,313 85	
Gage readers,		802 85	
Automobile repairs and supplies,		77 04	
Blue prints, etc.,		17 36	
Engineers' instruments and supplies,		90 60	
Traveling expenses:—			
Automobile and carriage hire,	\$44 50		
Electric and railroad fares,	81 20		
Hotel and meals,	335 07		
Miscellaneous,	14 40		
Sundries,		475 17	
		9 71	
			3,084 58
			\$4,125 21
Expended 1914,	\$2,513 72		
Expended 1915,	1,657 70		
Expended 1916,	11,697 44		
Expended 1917,	10,453 94		
Expended 1918,	4,591 80		
Expended 1919,	4,125 21		
	\$35,039 81		

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STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 113-116.

DETAIL No. 113.

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

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

Traveling expenses (examining well waters),	\$5 83
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DETAIL No. 114.

REPORT ON PLAN FOR THE IMPROVEMENT OF HALE'S BROOK IN THE CITY OF LOWELL (BY STATE DEPARTMENT OF HEALTH).

[Resolves 1917, chap. 92; Acts, chap. 375; Resolves 1918, chap. 24.]

Engineers' services and expenses,	\$69 61
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DETAIL No. 115.

EXAMINATION OF HEATING AND POWER PLANTS AT STATE INSTITUTIONS.

[Acts 1918, chap. 161; Resolves, chap. 48.]

Charles H. Tenney & Co. (examination at 43 institutions),	\$4,000 00
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DETAIL No. 116.

REPORT OF PLAN FOR THE DISPOSAL OF SEWAGE IN THE TOWN OF AYER (BY STATE DEPARTMENT OF HEALTH.)

[Acts 1918, chap. 182; Resolves, chap. 58.]

Blue prints, etc.,	\$7 06
Traveling expenses,	43 48

\$50 54

STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 117, 118.

DETAIL No. 117.

COMMISSION TO INVESTIGATE AND CONSIDER METHODS OF TREATING DEFECTIVE DELINQUENTS AND CRIMINALS.

[Acts 1918, chap. 186; Resolves, chap. 64.]

<p>COMMISSION.</p> <p>Director, Bureau of Prisons, . . .</p> <p>Chairman, Advisory Prison Board, . . .</p> <p>Chairman, Commission on Mental Diseases, . . .</p> <p>Secretary, Board of Charity, . . .</p> <p>Superintendent, Massachusetts School for the Feeble-minded, . . .</p> <p>Supervisor of Administration, . . .</p>										<p>Without compensation.</p>	
<p>EXPENSES.</p> <p>Clerical services, . . .</p> <p>Automobile hire, . . .</p> <p>Telegrams, . . .</p>											<p>\$103 51</p> <p>25 00</p> <p>6 02</p> <hr/> <p>\$134 53</p>

Detail No. 118.

RECESS COMMITTEE TO STUDY THE EXISTING LAWS RELATIVE TO TAXATION.

[Legislative Order; Acts 1918, chap. 189.]

COMPENSATION OF MEMBERS.					
Malcolm E. Nichols,	.	.	.	Senate,	\$250 00
George H. Jackson,	.	.	.		250 00
Leonard F. Hardy,	.	.	.		250 00
Essex S. Abbott,	.	.	.		250 00
Elmer L. Briggs,	.	.	.		250 00
Frederick E. Pierce,	.	.	.	House,	250 00
Howard F. Furness,	.	.	.		250 00
Burgess H. Spinney,	.	.	.		250 00
Dennis A. Murphy,	.	.	.		250 00
					\$2,250 00
EXPENSES.					
Robert T. Brady, clerk,	.	.	.		\$250 00
Statistical and research work,	.	.	.		400 00
Clerical and stenographic services,	.	.	.		416 50
Advertising hearings,	.	.	.		112 75
Printing,	.	.	.		20 45
Rent of typewriters,	.	.	.		24 00
Reporting hearings,	.	.	.		10 85
Traveling expenses:—					
Electric and railroad fares,	.	.	.	\$187 47	
Hotel and meals,	.	.	.	26 05	
Miscellaneous,	.	.	.	11 36	
					224 88
					1,459 43
					\$3,709 43

STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 119, 120.

DETAIL No. 119.

RECESS COMMITTEE TO INVESTIGATE THE FISH INDUSTRY IN THIS COMMON-WEALTH.

[Legislative Order; Acts 1918, chap. 189.]

LEGISLATIVE ORDER, ACTS 1918, chap. 189.			
COMPENSATION OF MEMBERS.			
Alpheus Sanford,	Senate,	\$250 00	\$2,250 00
George Fred Hart,		250 00	
Charles D. Brown,		250 00	
J. Weston Allen,		250 00	
Albert L. Whitman,		250 00	
Cornelius Boothman,	House,	250 00	
James D. Bentley,		250 00	
John L. Donovan,		250 00	
Frank A. Manning,		250 00	
EXPENSES.			
Grover C. Hoyt, clerk,		\$250 00	
Legal services,		551 87	
Stenographic services,		150 63	
Postage, printing, stationery, etc.,		35 24	
Reporting hearings,		308 35	
Telephone and telegrams,		15 34	
Traveling expenses:—			
Automobile and carriage hire,	\$138 50		
Electric and railroad fares,	814 98		
Hotel and meals,	753 80		
Miscellaneous,	33 03		
		1,740 31	3,051 74
			\$5,301 74

DETAIL No. 120.

RECESS COMMITTEE TO STUDY THE LAWS RELATIVE TO WORKMEN'S COMPEN-
SATION.

[Legislative Order; Acts 1918, chap. 189.]

LEGISLATIVE ORDER; Acts 1918, chap. 188.			
COMPENSATION OF MEMBERS.			
James F. Cavanagh,	*	*	\$250 00
Walter E. McLane,	*	*	250 00
Daniel J. Buckley,	*	*	250 00
Lloyd Makepeace,	*	*	250 00
Joseph L. Barry,	*	*	250 00
William A. Kneeland,	*	*	250 00
James T. Bagshaw,	*	*	250 00
James Morrison,	*	*	250 00
William J. Foley,	*	*	
			\$2,250 00

STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 121, 122.

RECESS COMMITTEE TO STUDY THE LAWS RELATIVE TO WORKMEN'S COMPENSATION — *Concluded.*

EXPENSES.			
Richard T. Howard, clerk,		\$250 00	
Stenographic services,		430 00	
Advertising,		55 17	
Stationery,		9 80	
Telephone and telegrams,		35 12	
Traveling expenses: —			
Hotel and meals,	\$16 90		
Railroad fares,	360 36		
		377 26	
			\$1,157 35
			\$3,407 35

DETAIL No. 121.

COMMISSION TO INVESTIGATE THE AMOUNT AND DISPOSITION OF MOTOR VEHICLE FEES AND RELATED MATTERS.

[Acts 1918, chap. 189; Resolves, chap. 72.]

COMMISSION.			
Massachusetts Highway Commission,	} Without compensation.		
Supervisor of Administration,			
Secretary of the Commonwealth,			
Paul D. Howard, secretary,			\$400 00

DETAIL No. 122.

COMMISSION TO INVESTIGATE THE WATER RESOURCES OF THE COMMONWEALTH.

[Acts 1918, chap. 189; Resolves, chap. 87.]

COMMISSION.			
Chairman, Commission on Waterways and Public Lands,	} Without compensation.		
Chairman, Board of Gas and Electric Light Commission,			
John E. Beck,			
James R. Tetler,		\$250 00	
Charles S. Lawler,	} Senate,	250 00	
Wesley E. Monk,		250 00	
James E. Tolman,		250 00	
Arthur E. Marsh,		250 00	
Joseph W. Wharton,	} House,	250 00	
Andrew P. Doyle,		250 00	
Frank J. Burke,		250 00	
Charles T. Main (appointed by Governor),		250 00	
			\$2,500 00

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 123.

COMMISSION TO INVESTIGATE THE WATER RESOURCES OF THE COMMONWEALTH — *Concluded.*

EXPENSES.			
William S. Kinney, clerk,		\$250 00	
James S. Robinson, testimony at hearings,		253 50	
Stenographic services,		30 57	
Advertising and printing,		15 20	
Traveling expenses,		41 46	
			\$593 73
			\$3,093 73

DETAIL No. 123.

COMMISSION TO INVESTIGATE THE EDUCATIONAL SYSTEMS OF THE COMMONWEALTH.

[Acts 1918, chap. 189; Resolves, chap. 88.]

COMPENSATION OF MEMBERS.					
George D. Chamberlain,	}	Senate,	}	\$250 00	\$2,250 00
John Halliwell,				250 00	
John C. Hull,				250 00	
Fred J. Brown,				250 00	
David J. Maloney,	}	House,	}	250 00	
John W. Craig,				250 00	
Homer P. Lewis,				250 00	
John A. Brett,				250 00	
William J. Look,	}	Appointed by Governor,	}	250 00	
EXPENSES.					
John D. Wright, secretary,				\$250 00	1,093 63
Stenographic services,				192 50	
Advertising,				16 28	
Multigraphing, etc.,				55 03	
Printing and binding,				49 56	
Stationery, books and postage,				82 24	
Telephone and telegrams,				28 99	
Traveling expenses:—					
Hotel and meals,			\$168 90		
Railroad fares,			250 13		
				419 03	
					3,343 63

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STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 124, 125.

DETAIL No. 124.

COMMISSION TO INVESTIGATE THE SHEEP INDUSTRY AND OTHER AGRICULTURAL MATTERS.

[Acts 1918, chap. 189; Resolves, chap. 89.]

COMPENSATION OF MEMBERS.			
Arthur W. Colburn,	Senate,	\$250 00	
George A. Hastings,		250 00	
Harold L. Perrin,		250 00	
Charles H. Beaman,		250 00	
Alvin R. Wilson,		250 00	
Albert C. Bray,	House,	250 00	
Chauncey Pepin,		250 00	
Thomas Leavitt,		250 00	
Peter I. Adams,		250 00	
Henry N. Teague (appointed by Governor),		250 00	
			\$2,500 00
EXPENSES.			
Eugene W. Mason, clerk,		\$250 00	
Clerical services,		75 00	
Advertising and printing,		13 00	
Multigraphing, etc.,		48 35	
Stationery, postage, etc.,		46 45	
Traveling expenses: —			
Automobile hire,	\$90 00		
Electric and railroad fares,	298 14		
Hotel and meals,	156 85		
Telephone and miscellaneous,	40 45		
		585 44	
			1,018 24
			\$3,518 24

DETAIL No. 125.

DRAFTING OF LEGISLATION RELATIVE TO ABSENTEE VOTING (BY ATTORNEY-GENERAL AND SECRETARY OF THE COMMONWEALTH).

[Acts 1918, chap. 189; Resolves, chap. 90.]

Professional services (assisting on report): —		
George L. Barnes,	\$500 00	
Charles H. Wright,	500 00	
		\$1,000 00
Total, Special Legislative Investigations,		\$66,450 85

1920.]

STATEMENT IV.

Expenses for 1919 in Detail.

DETAIL 126.

EXECUTIVE AND GENERAL ADMINISTRATION.

[Citations for 1915 to 1919 refer to Special Acts except when chapter numbers are printed in italics.]

EXECUTIVE.

DETAIL No. 126.

EXECUTIVE DEPARTMENT.

[Revised Laws, chap. 4; Acts 1914, chap. 445; 1919, chap. 153.]

GOVERNOR'S SALARY.			
Samuel W. McCall, to January 2,		\$887 08	
Calvin Coolidge, from January 3,		9,112 92	\$10,000 00
LIEUTENANT-GOVERNOR AND COUNCIL.			
[Revised Laws, chap. 4; Acts 1912, chap. 639.]			
Lieutenant-Governor.		Services.	Expenses.
Calvin Coolidge, to January 2,		\$177 38	\$178 32
Channing H. Cox, from January 3,		1,822 57	—
Councillors.			
Harry H. Williams, District 1,	1,000 00		93 80
Horace A. Carter, District 2,	911 30		50 40
Lewis R. Sullivan, District 3,	1,000 00		—
George B. Wason, District 4,	1,000 00		—
James F. Ingraham, Jr., District 5,	911 30		54 00
James G. Harris, District 6,	1,000 00		83 35
Matthew J. Whittall, District 7,	1,000 00		134 35
Henry L. Bowles, District 8,	911 30		286 00
Retiring Councillors: —			
Richard F. Andrews, District 2,	88 70		—
Frederick H. Tarr, District 5,	88 70		20 43
Charles H. Wright, District 8,	88 70		97 80
	\$9,999 95		\$998 45
			9,999 95
			10,998 40
STATUTORY POSITIONS.			
[Acts 1919, chap. 25.]			
Governor's Private Secretary.			
Henry F. Long,			\$4,000 00
Assistant Private Secretary.			
Russell A. Wood, to January 2,	\$177 42		
Harry S. Fairfield, from January 3,	2,278 22		
			2,455 64
Executive Secretary.			
Edward F. Hamlin, to September 30,	\$2,402 78		
Charles A. Southworth, from October 1,	500 00		
			2,902 78

[Jan.

STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 386-388.

MISCELLANEOUS.

[Citations for 1915 to 1919 refer to Special Acts except when chapter numbers are printed in italics.]

DETAIL No. 386.

MAINTENANCE OF OLD STATE HOUSE.

[Acts 1910, chap. 298; 1919, chap. 153.]

Bostonian Society, custodians: —	
Salaries of caretakers,	
Labor, cleaning, etc.,	
	\$1,236 00
	264 00
	\$1,500 00

DETAIL No. 387.

MEDICAL EXAMINERS' FEES.

[Revised Laws, chap. 24; Acts 1919, chap. 153.]

Sundry medical examiners,	\$887 60
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DETAIL No. 388.

PAYMENTS TO FAMILIES OF FIREMEN KILLED OR FATALLY INJURED WHILE IN THE DISCHARGE OF THEIR DUTIES.

[Revised Laws, chap. 32, sect. 77; Resolves 1919, chaps. 5, 19; Acts 1919, chap. 153.]

Frank B. Akers — Lillian F. Akers, administratrix,	\$1,000 00
James Gibbons — Mary J. Gibbons,	1,000 00
Thomas H. McAndrews — Margaret McAndrews, administratrix,	1,000 00
John J. McCarthy — Mary A. McCarthy,	1,000 00
Thomas J. Moynahan — Matthew T. Doherty, administrator,	1,000 00
Thomas J. Stevens — Alice M. Stevens, administratrix,	1,000 00
	\$6,000 00

1920.]

STATEMENT IV.

Expenses for 1919 in Detail.

DETAILS 389-391.

DETAIL No. 389.

REIMBURSEMENT OF CITIES AND TOWNS FOR LOSS OF TAXES ON LAND USED FOR PUBLIC BUILDINGS AND OTHER PUBLIC PURPOSES.

[Acts 1910, chap. 607; 1911, chap. 478; 1914, chap. 648; 1919, chaps. 153, 242.]

Acton,	\$191 18	Norfolk,	\$648 00
Adams,	2 91	North Andover,	15 23
Andover,	79 09	North Reading,	109 18
Ashburnham,	9 51	Northampton,	2,337 88
Belchertown,	200 89	Northborough,	295 42
Belmont,	109 76	Palmer,	30 86
Berlin,	57 25	Phillipston,	19 41
Bolton,	90 74	Plymouth,	248 58
Boston,	19,573 04	Raynham,	310 56
Bridgewater,	865 88	Royalston,	29 98
Canton,	223 21	Rutland,	394 89
Carver,	73 75	Sandwich,	53 37
Concord,	400 31	Savoy,	107 57
Danvers,	1,258 54	Sherborn,	783 58
Dover,	74 24	Shirley,	240 87
Easthampton,	1 74	Shrewsbury,	226 70
Edgartown,	20 38	Sutton,	28 43
Forborough,	431 38	Taunton,	611 41
Framingham,	1,415 95	Templeton,	365 39
Gardner,	203 99	Tewksbury,	986 02
Gosnold,	116 46	Walpole,	63 56
Grafton,	309 10	Waltham,	1,267 47
Hadley,	3 88	Westborough,	1,571 14
Holden,	19	Westfield,	72 49
Lakeville,	180 02	Westminster,	341 22
Lancaster,	455 16	Williamsburg,	9 89
Lexington,	55 43	Wilmington,	1 94
Medfield,	646 83	Winchendon,	226 39
Middleborough,	21 35	Worcester,	7,665 97
Middleton,	303 03	Wrentham,	255 14
Monson,	274 94		
Monterey,	204 77		
			\$47,173 44

DETAIL No. 390.

GRATUITIES.

Millard Custance (Acts 1919, chap. 242),	\$416 00
Annette C. Gray (Acts 1919, chap. 242; Resolves, chap. 65),	1,666 66
Helen M. Guyton (Acts 1919, chap. 242),	179 28
Thomas Riley (Acts 1919, chap. 211),	20 00
Walter L. Wedger (Acts 1919, chap. 242),	54 00
	\$2,335 94

DETAIL No. 391.

RENT OF ROOMS IN HOUGHTON & DUTTON BUILDING.

[Acts 1918, chap. 96.]

Rent and light,	\$883 03
Total, Miscellaneous,	\$58,780 01