

The Commonwealth of Massachusetts

REPORT OF THE AUDITOR

FOR THE

FISCAL YEAR ENDING NOVEMBER 30, 1921



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The Commonwealth of Massachusetts

AUDITOR'S DEPARTMENT, Jan. 11, 1922.

To the Honorable Senate and House of Representatives.

I have the honor to present the seventy-third annual report of this department, it being for the fiscal year ending Nov. 30, 1921.

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

CONSOLIDATED STATEMENT OF RECEIPTS AND EXPENDITURES.

RECEIPTS.

Revenue:—	
Ordinary	\$39,205,983 06
Special	12,087,207 09
	\$51,293,190 15
Loans	9,095,722 53
Total revenue and loans	\$60,388,912 68
Temporary loans	5,000,000 00
Sinking funds	1,778,588 13
Trust funds	7,961,262 84
Agency accounts	31,811,646 30
Refunds and other non-revenue	240,385 07
Metropolitan district funds	9,205,407 71
	\$116,386,202 73
Cash on hand Dec. 1, 1920	16,300,012 23
	\$132,686,214 96

PAYMENTS.

Departmental expenses: —	Special Revenue and Loans.	Ordinary Revenue.
On account of 1921 expenses	\$7,283,347 14	\$30,362,109 99
On account of 1920 expenses	580,653 36	2,042,691 96
	\$7,864,000 50	\$32,404,801 95
Interest	757,019 74	1,624,139 68
Loans	12,092,000 00	1,476,377 10
	\$20,713,020 24	\$35,505,318 73
Total revenue and loans		\$56,218,338 97
Temporary loans		5,000,000 00
Sinking funds		1,845,500 00
Trust funds		6,196,133 18
Agency accounts		36,296,799 82
Transfers and adjustments		18,771 34
Refunds and other non-revenue		241,575 64
Metropolitan district funds		9,561,048 63
		\$115,378,167 58
Cash on hand Nov. 30, 1921		17,308,047 38
		\$132,686,214 96

ESTIMATES FOR 1922.

Estimated Expenses, etc.

The estimates of the expenses for the fiscal year ending Nov. 30, 1922, are based upon the reports submitted to the Auditor under the provisions of section 3 of chapter 29 of the General Laws. A statement of appropriations for the previous fiscal year, *upon the same basis*, is furnished for comparison.

	Estimates Dec. 1, 1921, to Nov. 30, 1922.	Appropriations, 1921.
Legislative	\$701,234 00	\$702,244 00
Judiciary: —		
Supreme Judicial Court	\$136,400 00	\$136,599 47
Superior Court	306,000 00	304,854 84
Probate and insolvency courts	330,608 97	277,856 24
District attorneys and assistants	103,550 00	104,824 57
Commission on Probation	14,900 00	13,700 00
Land Court	82,000 00	78,700 00
Board of bar examiners	9,230 00	8,500 00
	\$982,688 97	\$925,035 12
The Governor and Council: —		
Executive Department	\$159,460 00	\$161,660 00
Adjutant-General	493,605 17	326,035 90
Chief Quartermaster	346,245 00	332,369 00
Chief Surgeon	17,320 00	16,820 00
Armory Commission	2,850 00	17,600 00
Supervisor of Administration	35,150 00	34,175 00
Art Commission	100 00	100 00
Ballot Law Commission	1,700 00	1,700 00
Commission on Uniform State Laws	750 00	750 00
Commissioner on State Aid and Pensions	544,511 00	549,470 00
State Library	50,440 00	44,170 00
Superintendent of Buildings	361,071 00	401,186 00
Disposal of worthless books	100 00	100 00
Grand Army headquarters	1,000 00	1,000 00
	\$2,014,302 17	\$1,887,135 90
Secretary of the Commonwealth: —		
Administration	\$356,470 00	\$364,178 25
Printing	69,000 00	61,711 92
Elections	200,500 00	24,748 25
Supervisor of Public Records	7,300 00	6,900 00
State Census Division	6,800 00	6,500 00
	\$640,070 00	\$464,038 42
Treasurer and Receiver-General: —		
Administration	\$63,915 00	\$66,248 40
Board of Retirement	97,275 00	83,180 00
Commissioners on Firemen's Relief	18,000 00	18,000 00
Interest on the public debt	1,813,344 18	2,036,875 00
Sinking funds and serial bonds	1,872,101 28	1,785,378 75
Massachusetts military service loan, 1919, expenses	9,980 00	19,500 00
	\$3,874,615 46	\$4,009,182 15
Auditor of the Commonwealth: —		
Administration	\$84,450 00	\$83,850 00
Miscellaneous accounts	617,491 00	671,070 00
	\$701,941 00	\$754,920 00
Attorney-General	\$102,790 00	\$95,168 47

	Estimates Dec. 1, 1921, to Nov. 30, 1922.	Appropriations, 1921.
Department of Agriculture: —		
Administration	\$29,390 00	\$27,100 00
Division of Dairying and Animal Husbandry	22,705 00	18,100 00
Division of Ornithology	5,475 00	4,150 00
Division of Plant Pest Control	21,195 00	18,500 00
Division of Markets	27,872 00	17,000 00
Division of Reclamation, Soil Survey and Fairs	57,965 00	44,000 00
Division of Agricultural Information	17,385 00	14,740 00
	\$181,987 00	\$143,590 00
Department of Conservation: —		
Administration	\$5,250 00	\$5,250 00
Division of Forestry	529,900 00	526,000 00
Division of Fisheries and Game	279,685 82	199,320 00
Division of Animal Industry	188,415 00	174,400 00
	\$1,003,250 82	\$904,970 00
Department of Banking and Insurance: —		
Division of Banks and Loan Agencies	\$414,656 50	\$323,552 40
Division of Insurance	126,200 00	123,635 84
Division of Savings Bank Life Insurance	30,770 00	27,500 00
	\$571,626 50	\$474,688 24
Department of Corporations and Taxation: —		
Division of Corporations and Taxation	\$197,720 00	\$165,930 00
Reimbursement of cities and towns for loss of taxes on land used for public purposes	75,400 00	72,000 00
Division of Accounts	110,926 00	102,500 00
Income Tax Division	475,170 00	443,500 00
	\$859,216 00	\$783,930 00
Department of Education: —		
Administration	\$123,705 00	\$110,000 00
Division of University Extension	355,085 00	357,525 20
Division of Vocational Education	1,037,775 38	622,753 24
Division of Elementary and Secondary Schools	706,300 00	605,972 11
Support of State normal schools	1,224,934 15	1,147,828 92
Division of Public Libraries	31,178 00	23,190 00
Division of Immigration and Americanization	49,030 00	37,050 00
Division of the Blind	272,873 00	221,500 00
Massachusetts Nautical School	96,509 75	94,957 09
Textile schools	325,809 55	323,375 00
Massachusetts Agricultural College	974,325 00	842,902 95
Teachers' Retirement Board	315,835 93	229,175 37
	\$5,513,360 76	\$4,616,229 88
Department of Civil Service and Registration: —		
Administration	\$840 00	\$870 00
Division of Civil Service	118,205 00	110,367 04
Division of Registration	55,685 00	50,280 00
	\$174,730 00	\$161,517 04
Department of Industrial Accidents	\$169,595 00	\$170,100 00
Department of Labor and Industries: —		
Administration	\$25,030 00	\$24,910 00
Division of Industrial Safety	130,115 00	131,600 00
Division of Statistics	112,285 00	108,700 00
Board of Conciliation and Arbitration	25,935 00	23,000 00
Division of Minimum Wage	19,540 00	17,800 00
Division of Standards	71,685 00	70,280 00
Commission on Foreign and Domestic Commerce	30,000 00	15,000 00
	\$414,590 00	\$391,290 00

	Estimates Dec. 1, 1921, to Nov. 30, 1922.	Appropriations, 1921.
Department of Mental Diseases: —		
Administration	\$155,730 33	\$127,000 00
Institutions: —		
Belchertown	104,011 96	—
Boston	789,175 13	808,030 00
Boston Psychopathic	242,167 58	234,800 00
Danvers	663,737 01	580,500 00
Foxborough	336,027 35	268,900 00
Gardner	381,872 66	347,300 00
Grafton	650,178 75	529,800 00
Massachusetts School for the Feeble-minded	657,309 47	620,427 00
Medfield	615,625 20	595,300 00
Monson	420,527 01	390,500 00
Northampton	410,759 60	347,400 00
Taunton	545,669 05	496,800 00
Westborough	616,201 15	496,500 00
Worcester	826,490 89	740,400 00
Wrentham	510,089 47	481,963 00
	\$7,925,572 61	\$7,065,620 00
Department of Correction: —		
Administration	\$107,772 00	\$104,200 00
Institutions: —		
Massachusetts Reformatory	\$331,830 00	\$305,800 00
Reformatory for Women	167,207 00	163,090 00
Prison Camp and Hospital	77,480 00	79,950 00
State Farm	446,680 55	419,300 00
State Prison	305,957 00	291,100 00
	\$1,436,926 55	\$1,363,440 00
Department of Public Welfare: —		
Administration	\$40,912 50	\$36,470 00
Division of Aid and Relief	1,647,675 00	1,668,000 00
State Infirmary	956,335 00	886,100 00
Division of Child Guardianship	1,164,370 00	1,146,800 00
Massachusetts Hospital School	224,250 00	226,860 00
Division of Juvenile Training	122,363 03	117,500 00
Industrial School for Boys	155,220 00	146,700 00
Industrial School for Girls	160,633 50	162,681 31
Lyman School for Boys	231,119 00	235,380 00
	\$4,702,878 03	\$4,626,491 31
Department of Public Health: —		
Administration	\$29,450 00	\$31,200 00
Division of Hygiene	46,000 00	44,000 00
Division of Communicable Diseases	199,915 75	175,086 00
Division of Food and Drugs	42,650 00	40,930 00
Division of Water Supply and Sewage Disposal	83,791 00	74,675 00
State Examiners of Plumbers	5,200 00	4,757 78
Division of Sanatoria	183,750 00	156,860 00
Lakeville State Sanatorium	203,571 74	209,130 00
North Reading State Sanatorium	161,267 00	168,350 00
Rutland State Sanatorium	304,517 00	344,300 00
Westfield State Sanatorium	188,027 00	190,050 00
Penikese Hospital (caretaker)	1,500 00	—
	\$1,449,639 49	\$1,439,338 78
Department of Public Safety: —		
Administration	\$59,570 00	\$59,124 08
Division of State Police	287,925 00	158,464 28
Division of Inspection	140,160 00	139,881 43
Board of Elevator Regulations	1,020 00	900 00
Board of Boiler Rules	1,600 00	1,600 00
Division of Fire Prevention	23,410 00	23,470 00
Boxing Commission	22,520 00	27,410 00
	\$536,205 00	\$410,849 79

	Estimates Dec. 1, 1921, to Nov. 30, 1922.	Appropriations, 1921.
Department of Public Works: —		
Administration	\$45,600 00	\$45,850 00
Division of Highways	7,384,640 00	4,581,910 11
Registration of Motor Vehicles	675,000 00	582,500 00
Division of Waterways	1,116,171 38	1,073,441 20
	\$9,221,411 38	\$6,283,701 31
Department of Public Utilities: —		
Administration	\$110,787 00	\$94,910 00
Public Service Division	67,230 00	65,200 00
Gas and Electric Light Division	52,005 00	46,400 00
	\$230,022 00	\$206,510 00
Metropolitan District Commission: —		
Bunker Hill Monument	\$11,740 00	\$10,000 00

Recapitulation.

	Estimates Dec. 1, 1921, to Nov. 30, 1922.	Appropriations, 1921.	Increase.
Legislative	\$701,234 00	\$702,244 00	\$1,010 00*
Judiciary	982,688 97	925,035 12	57,653 85
The Governor and Council	2,014,302 17	1,887,135 90	127,166 27
Secretary of the Commonwealth	640,070 00	464,038 42	176,031 58
Treasurer and Receiver-General	3,874,615 46	4,009,182 15	134,566 69*
Auditor of the Commonwealth	701,941 00	754,920 00	52,979 00*
Attorney-General	102,790 00	95,168 47	7,621 53
Department of Agriculture	181,987 00	143,590 00	38,397 00
Department of Conservation	1,003,250 82	904,970 00	98,280 82
Department of Banking and Insurance	571,626 50	474,688 24	96,938 26
Department of Corporations and Taxation	859,216 00	783,930 00	75,286 00
Department of Education	5,513,360 76	4,616,229 88	897,130 88
Department of Civil Service and Registration	174,730 00	161,517 04	13,212 96
Department of Industrial Accidents	169,595 00	170,100 00	505 00*
Department of Labor and Industries	414,590 00	391,290 00	23,300 00
Department of Mental Diseases	7,925,572 61	7,065,620 00	859,952 61
Department of Correction	1,436,926 55	1,363,440 00	73,486 55
Department of Public Welfare	4,702,878 03	4,626,491 31	76,386 72
Department of Public Health	1,449,639 49	1,439,338 78	10,300 71
Department of Public Safety	536,205 00	410,849 79	125,355 21
Department of Public Works	9,221,411 38	6,283,701 31	2,937,710 07
Department of Public Utilities	230,022 00	206,510 00	23,512 00
Metropolitan District Commission	11,740 00	10,000 00	1,740 00
	\$43,420,392 74	\$37,889,990 41	\$5,719,463 02
	—	—	189,060 69
	\$43,420,392 74	\$37,889,990 41	\$5,530,402 33
* Decrease	\$1,010 00		
	134,566 69		
	52,979 00		
	505 00		
	\$189,060 69		

ESTIMATED REVENUE, 1922.

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

Ordinary revenue: —	
Corporation taxes, net	\$2,500,000 00
National bank stock taxes, net	800,000 00
Savings bank taxes	2,100,000 00
Insurance taxes	2,450,000 00
Stock transfer tax	185,000 00
Collateral legacy tax (old law)	25,000 00
Inheritance tax (new law)	5,500,000 00
State highway assessments	700,000 00
Other assessments	75,000 00
Fines and penalties	15,000 00
Unclaimed deposits and escheats	17,000 00
Insurance licenses	160,000 00
Other licenses	350,000 00
Secretary's fees	500,000 00
Other fees	300,000 00
Institution receipts	1,000,000 00
Educational institution receipts	500,000 00
Reimbursements	747,690 00
Sales	70,000 00
Rents	30,000 00
Interest on deposits and deferred payments	300,000 00
Income from invested funds	7,000 00
Gifts and grants	125,000 00
Prison industries	250,000 00
Miscellaneous	100,000 00
Total, ordinary revenue	\$18,806,690 00
Revenue to meet certain appropriations: —	
Motor vehicle fees and fines	\$5,800,000 00
Port of Boston	300,000 00
Gas and electric light	76,995 00
Fire prevention	23,410 00
Smoke abatement	9,000 00
Total revenue to meet certain appropriations	6,209,405 00
Total available for appropriation	\$25,016,095 00
Other revenue not available for appropriation: —	
Prison industries	\$900,000 00
Military and naval service fund	4,000,000 00
Total other revenue not available for appropriation	4,900,000 00
Total revenue	\$29,916,095 00

Estimated revenue for the fiscal year 1922 available for appropriation . \$25,016,095 00
 Cash on hand Dec. 1, 1921 . \$12,393,913 43
 Deduct: —

So much as may be needed of available balances of previous appropriations for which funds have been provided (estimated) . \$5,500,000 00

Cash balances to be reserved . 352,581 04

5,852,581 04

6,541,332 39

\$31,557,427 39

Estimates calling for appropriations for 1922, as per statement . \$43,420,392 74
 Less estimated revenue, as above . 31,557,427 39

Difference unprovided for . \$11,862,965 35

These estimates cover only such appropriations as existing legislation requires, and to the difference unprovided for should be added the amount of special appropriations passed by the Legislature at its 1922 session to determine the amount of the State tax.

ESTIMATED AND ACTUAL REVENUE, 1921.

	Estimated Revenue, (Revised) 1921.	Actual Revenue, 1921.
Corporation taxes, net	\$3,000,000 00	\$3,959,009 45
National bank stock taxes, net	800,000 00	855,484 64
Uncollected taxes of 1920	1,000,000 00	—
Special corporation income tax	2,000,000 00	2,849,629 36
War bonus tax	4,750,000 00	5,683,815 88
Savings bank taxes	2,200,000 00	2,163,020 55
Insurance taxes	2,235,000 00	2,402,159 91
Stock transfer tax	250,000 00	191,144 34
Collateral legacy tax (old law)	20,000 00	38,999 45
Inheritance tax (new law)	4,500,000 00	6,473,232 21
State highway assessments	600,000 00	729,209 61
Other assessments	150,000 00	113,971 16
Fines and penalties	150,000 00	241,540 02
Unclaimed deposits and escheats	8,500 00	8,577 57
Motor vehicles registration	4,750,000 00	4,644,605 33
Liquor licenses	—	1,672 25
Insurance licenses	100,000 00	123,895 06
Other licenses	175,000 00	381,729 93
Secretary's fees	600,000 00	502,173 97
Other fees	250,000 00	306,816 58
Institution reimbursements	800,000 00	914,776 14
Educational institutions, reimbursements	300,000 00	349,899 12
Income tax reimbursements	443,435 00	436,487 35
Other reimbursements	250,000 00	416,451 21
Institution sales	1,100,000 00	933,736 63
Port of Boston, sale of land, etc.	152,000 00	127,786 79
Other sales	250,000 00	227,066 69
Port of Boston, rents	313,000 00	205,082 87
Other rents	475,000 00	77,343 29
Interest on deposits and deferred payments	250,000 00	361,210 02
Income from invested funds	10,000 00	22,872 69
Gifts and grants	150,000 00	120,139 63
Miscellaneous	50,000 00	124,090 45
	\$32,081,935 00	\$35,987,690 15
State tax, 1921	14,000,000 00	15,305,500 00
State tax, 1920	1,305,500 00	
	\$47,387,435 00	\$51,293,190 15

REVENUE AND EXPENSES FOR 1921.

Section 15 of chapter 11 of the General Laws required 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 ordinary revenue receipts were	\$39,205,983 06
Cash on hand Dec. 1, 1920	5,458,787 09
	\$44,664,770 15
The expenses paid from ordinary revenue were	35,505,318 73
Showing an excess of revenue over payments of	\$9,159,451 42

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 and improvements of the Soldiers' Home in Massachusetts from 1861 to the close of 1920 were . \$46,546,452 69

State and military aid and burial of soldiers and sailors on account of 1920, paid in 1921	\$502,233 26
Less refunds on account of payments of previous years	6,410 72
	495,822 54
Special Laws, 1921	504 00
Soldiers' Home, 1921	235,385 23

Total Nov. 30, 1921 . \$47,278,164 46

Bounties and Gratuities.

Total payments of bounties on account of soldiers in the civil war to date	\$17,872,859 82
Gratuities (Acts 1912, chapter 702; 1913, chapters 105 and 443)	571,750 00
Gratuities (General Acts 1919, chapters 283 and 342)	18,098,403 90
	36,543,013 72

Total Nov. 30, 1921 . \$83,821,178 18

FUNDED DEBT.

Direct Debt.

Total direct debt, Dec. 1, 1920	\$57,547,593 75
Increased during the year by the issue of bonds and notes to the amount of	9,145,722 53
	\$66,693,316 28

Decreased by the payment of —

Abolition of grade crossings bonds	\$34,000 00
Armory bonds	191,500 00
Defence of the Commonwealth notes	243,000 00
Development of the port of Boston bonds	216,000 00
Eastern Massachusetts Street Railway bonds	100,000 00
Harbor improvement bonds	60,000 00
Massachusetts emergency war bonds and notes	35,000 00
Massachusetts military service bonds and notes	12,298,000 00
Metropolitan parks, series two, bonds	32,693 75
Prisons and hospitals bonds	12,000 00
Soldiers' gratuity bonds	48,000 00
State highway bonds	438,500 00

Decreased by the payment of — <i>Con.</i>		
State House construction bonds	\$117,000 00	
Suffolk County Court House bonds	9,999 99	
Western Massachusetts highway bonds	144,000 00	
	<u>\$13,979,693 74</u>	
Transfer to contingent debt, 10 per cent of \$2,700,000 defence of the Commonwealth notes, the share to be paid by city of Boston	270,000 00	
	<u>\$14,249,693 74</u>	
		<u>\$52,443,622 54</u>
Amount of sinking funds Dec. 1, 1920	\$22,419,354 13	
Increase during the year	1,036,971 90	
	<u>\$23,456,326 03</u>	
Less bonds paid: —		
Armory loan	\$116,500 00	
Development of the port of Boston loan (cancelled under chapter 225 of Acts of 1920)	1,000 00	
Development of the port of Boston loan (paid under chapter 203 of Acts of 1921)	205,000 00	
State House construction loan	2,000 00	
	<u>324,500 00</u>	
		<u>23,131,826 03</u>
Net direct debt Nov. 30, 1921		<u>\$29,311,796 51</u>
<i>being a decrease for the year of \$5,816,443.11.</i>		

Contingent Debt.

Total contingent debt Dec. 1, 1920	\$85,603,068 25	
Increase during the year by the transfer from the direct debt of 10 per cent of \$2,700,000 defence of the Commonwealth notes, the share to be paid by city of Boston	270,000 00	
	<u>\$85,873,068 25</u>	
Decreased by the payment of: —		
Cambridge subway bonds	\$39,000 00	
Charles River Basin bonds	10,000 00	
Defence of the Commonwealth bonds	27,000 00	
Metropolitan parks bonds	23,250 00	
Metropolitan parks, series two, bonds	50,806 25	
Metropolitan sewerage, north system, bonds	26,500 00	
Metropolitan sewerage, south system, bonds	27,000 00	
Metropolitan water bonds	44,000 00	
Suffolk County Court House bonds	20,000 01	
	<u>267,556 26</u>	
		<u>\$85,605,511 99</u>

Amount of sinking funds Dec. 1, 1920	\$28,495,115 21	
Increase during the year	2,155,277 88	
	<u>\$30,650,393 09</u>	

Net contingent debt Nov. 30, 1921	\$54,955,118 90	
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being a decrease for the year of \$2,152,834.14.

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 and Cambridge subway, the city of Boston's proportion (two-thirds) of the loan on account of the Suffolk County Court House and the proportion (one-tenth) of the defence of the Commonwealth loan.

Increase in Direct Debt.

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

Eastern Massachusetts Street Railway	\$50,000 00	
Massachusetts emergency war	91,722 53	
Massachusetts military service	9,000,000 00	
Soldiers' gratuity	4,000 00	
	<u>\$9,145,722 53</u>	

Increase in Direct Debt Sinking Funds.

These funds were increased from the following sources: —

<i>Income from Investments.</i>		
Abolition of grade crossings	\$411,654 48	
Armory	79,063 61	
Development of port of Boston	30,968 97	
Harbor improvement	14,196 68	
Massachusetts war	48,656 07	
Medfield Insane Asylum	48,432 80	
Metropolitan parks, series two	52,080 65	
Prisons and hospitals	214,965 71	
State highway	121,649 81	
	<u>\$1,021,668 78</u>	

<i>Street Railway Tax.</i>		
Metropolitan parks, series two	2,118 12	

<i>Revenue Appropriation.</i>		
Metropolitan parks, series two	13,185 00	
	<u>\$1,036,971 90</u>	

Increase in Contingent Debt.

This debt was increased by the transfer of the following loan: —

Defence of the Commonwealth	\$270,000 00	
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Increase in Contingent Debt Sinking Funds.

These funds were increased from the following sources: —

<i>Income from Investments.</i>		
Charles River Basin	\$59,186 88	
Metropolitan parks	205,165 01	
Metropolitan parks, series two	52,080 64	
Metropolitan sewerage, north system	160,040 62	
Metropolitan sewerage, south system	96,800 19	
Metropolitan water	\$45,052 34	
		\$1,418,325 68
<i>Assessments on Cities and Towns.</i>		
Charles River Basin	\$8,674 13	
Metropolitan parks	64,300 59	
Metropolitan parks, series two	13,185 00	
Metropolitan sewerage, north system	152,759 10	
Metropolitan sewerage, south system	120,029 44	
Metropolitan water	234,665 68	
		593,613 94
<i>Rents, Land Products, etc.</i>		
Metropolitan sewerage, north system	\$75 00	
Metropolitan water	114,131 04	
		114,206 04
<i>Street Railway Tax.</i>		
Metropolitan parks, series two		2,118 13
<i>Boston Embankment.</i>		
Charles River Basin: —		
Assessments	\$1,538 11	
Interest	25,475 98	
		27,014 09
		\$2,155,277 88

LOANS, SINKING FUNDS AND ANNUAL INTEREST.

Direct Debt.

	Latest Maturity.	Amount.	Sinking Fund.	Annual Interest.
Abolition of grade crossings	1939	\$10,300,000 00	\$8,709,064 37	\$371,755 00
Abolition of grade crossings, serial bonds	1941	643,000 00	—	
Armory	1939	2,165,000 00	1,575,567 93	126,690 00
Armory, serial bonds	1944	1,412,500 00	—	
Defence of the Commonwealth, serial bonds	1929	2,187,000 00	—	103,275 00
Development of the port of Boston, serial bonds	1957	6,980,000 00	2,254,972 44	283,200 00
Harbor improvement	1937	500,000 00	300,348 49	37,075 00
Harbor improvement, serial bonds	1933	505,000 00	—	
Hingham highway, notes	—	27,750 00	—	—
Massachusetts war	1928	1,240,000 00	1,029,379 92	37,200 00
Massachusetts Hospital for Consumptives	1939	765,500 00	—	25,930 00
Massachusetts Hospital for Epileptics	1939	666,450 00	4,547,867 88	21,973 50
Prisons and hospitals	1939	5,906,500 00	—	216,297 50
Prisons and hospitals, serial bonds	1940	226,000 00	—	
Massachusetts emergency war, serial bonds	1928	336,722 53	—	12,705 56
Massachusetts military service, serial bonds	1922	300,000 00	—	6,500 00
Massachusetts military service, notes	1922	4,002,000 00	—	110,000 00
Medfield Insane Asylum	1936	1,169,800 00	1,024,656 42	40,943 00
Metropolitan parks, series two	1949	2,567,500 00	1,116,315 25	112,985 87
Metropolitan parks, series two, serial bonds	1956	639,400 00	—	
Soldiers' gratuity, serial bonds	1922	56,000 00	—	2,000 00
State highway	1933	3,225,000 00	2,573,653 33	238,893 75
State highway, serial bonds	1941	3,520,500 00	—	
State House construction, serial bonds	1939	1,580,000 00	—	63,200 00
Suffolk County Court House, serial bonds	1939	170,000 01	—	5,880 00
Western Massachusetts highway, serial bonds	1932	1,352,000 00	—	56,840 00
Totals		\$52,443,622 54	\$23,131,826 03	\$1,873,344 18
Less sinking funds		23,131,826 03		
Net direct debt		\$29,311,796 51		

¹ Demand.

Contingent Debt.

	Latest Maturity.	Amount.	Sinking Fund.	Annual Interest.
Cambridge subway, serial bonds .	1970	\$7,829,000 00	—	\$356,125 00
Charles River Basin .	1950	4,125,000 00	\$1,286,015 12	} 152,290 00
Charles River Basin, serial bonds	1954	283,000 00	—	
Defence of the Commonwealth, serial bonds .	1929	243,000 00	—	11,475 00
Hingham highway .	— ¹	46,250 00	—	—
Metropolitan parks, serial bonds	1956	181,750 00	—	} 307,904 27
Metropolitan parks	1949	8,785,000 00	—	
Metropolitan parks, Nantasket .	1941	700,000 00	4,402,820 13	21,000 00
Metropolitan parks, series two	1949	2,567,500 00	1,116,315 25	} 119,431 63
Metropolitan parks, series two, serial bonds .	1956	809,600 00	—	
Metropolitan sewerage, north sys- tem	1949	6,563,000 00	3,534,016 07	} 231,601 66
Metropolitan sewerage, north sys- tem, serial bonds	1956	744,500 00	—	
Metropolitan sewerage, south sys- tem	1946	8,877,912 00	2,164,212 31	} 335,812 36
Metropolitan sewerage, south sys- tem, serial bonds .	1956	828,000 00	—	
Metropolitan water .	1950	41,398,000 00	18,147,014 21	} 1,442,911 25
Metropolitan water, serial bonds	1956	1,284,000 00	—	
Suffolk County Court House, serial bonds .	1939	339,999 99	—	11,760 00
Totals		\$85,605,511 99	\$30,650,393 09	\$2,990,311 17
Less sinking funds		30,650,393 09		
Net contingent debt		\$54,955,118 90		

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

Nov. 30, 1917	\$33,658,551 32
Nov. 30, 1918	32,058,102 31
Nov. 30, 1919	40,433,204 61
Nov. 30, 1920	35,128,239 62
Nov. 30, 1921	29,311,796 51

ABOLITION OF GRADE CROSSINGS LOAN.

There were no bonds issued during the year 1921 for the further abolition of grade crossings, the total issue to date being \$11,300,000. Of this amount, \$357,000 have been redeemed, leaving outstanding Nov. 30, 1921, \$10,943,000. 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 78 of chapter 159 of the General Laws, advances have been made for cities and towns, which have not as yet been returned, to the amount of \$23,760.

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, 1920, there was a balance in the loan of	\$688,075 96
Expenditures during the year	\$17,374 41
Less advances for cities and towns	4,357 88
	\$13,016 53
Less serial bonds paid under chapter 203, Acts of 1921	34,000 00
	47,016 53
	\$641,059 43

ARMORY LOAN.

There were no bonds issued during the year 1921. The total amount of bonds issued to date for armory purposes is \$5,227,100. Of this amount, \$1,649,600 have been redeemed, leaving outstanding bonds to the amount of \$3,577,500.

BROOKLINE STREET-ESSEX STREET-COTTAGE FARM BRIDGE LOAN.

The Metropolitan District Commission is authorized by chapter 497 of the Acts of 1921 to build four bridges, one of them to be known as the Brookline Street-Essex Street-Cottage Farm bridge between the cities of Boston and Cambridge. The cost of the bridge is not to exceed the sum of \$750,000, and is to be paid in the first instance by the Commonwealth. Upon completion of the bridge and its approaches, the Supreme Judicial Court shall appoint three commissioners, who shall determine the cost and decide upon what cities, towns, corporations or other parties the amount shall be assessed.

Section 4 of said chapter 497, as amended by chapter 501 of the Acts of 1921, authorizes the State Treasurer to issue notes for a term of five years to meet the above expenditure. No notes were issued during the year.

CAMBRIDGE SUBWAY LOAN.

Chapter 369 of the General Acts of 1919 provides for the purchase by the Commonwealth of the Cambridge subway. Section 1 provides that the Department of Public Utilities shall certify the net cost paid properly and in good faith by the Boston Elevated Railway Company on account of the property to be conveyed which has been met by the company out of the proceeds from the issue of stock or bonds, or for which stock or bonds may lawfully be issued, including in such net cost interest during construction charged to property account and the amount which was paid by the company toward the cost of the Cambridge bridge under chapter 500 of the Acts of 1897, and for permanent improvements upon its elevated location thereon, but not including interest or any other item of cost which has been met from income. The cost so certified shall be paid by the Commonwealth to the company if not more than \$8,000,000. Section 3 provides that the Department of Public Utilities shall lease the property exclusively to the Boston Elevated Railway Company at an annual rental equal to the total interest obligations of the Commonwealth in respect of the bonds issued for said

purchase for the year on account of which said rental is paid, increased by one-half of 1 per cent of the principal sums on which said interest payments are made and by $4\frac{1}{2}$ per cent of the principal sums of all bonds issued for said purchase which shall have been paid and retired. The purchase price was fixed at \$7,868,000.

The total amount of bonds issued to date is \$7,868,000. Of this amount, \$39,000 have been redeemed, leaving outstanding bonds to the amount of \$7,829,000. No bonds were issued during the year.

CHARLES RIVER BASIN LOAN.

The total amount of Charles River Basin loan bonds issued to date is \$4,500,000, of which \$92,000 have been redeemed, leaving bonds to the amount of \$4,408,000 outstanding. No bonds were issued during the year.

DEFENCE OF THE COMMONWEALTH LOAN.

The total amount of defence of the Commonwealth loan bonds issued to date, under the provisions of chapter 367 of the General Acts of 1919, is \$2,700,000. Of this amount, \$270,000 have been redeemed, leaving outstanding bonds to the amount of \$2,430,000. 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 \$1,718,000 have been redeemed, and \$302,000 have been cancelled as authorized by section 4 of chapter 225 of the Acts of 1920, leaving bonds to the amount of \$6,980,000 outstanding. No bonds were issued during the year.

EASTERN MASSACHUSETTS STREET RAILWAY.

Chapter 188 of the Special Acts of 1918 authorizes the Bay State Street Railway Company to organize a new company, the five trustees of which shall be appointed by the Governor, with the advice and consent of the Council. The trustees are required to notify the Treasurer and Receiver-General of the amount of any deficiency in the earnings of the new company applicable to dividends and necessary to provide for maturing serial bonds. The said Treasurer and Receiver-General shall purchase of the trustees an amount of serial bonds equal to said deficiency. The serial bonds so purchased shall be held by the Treasurer and Receiver-General for the benefit of cities and towns contributing to their purchase price, and the interest received thereon shall be distributed to the said cities and towns in proportion to their contributions. The amount contributed by the cities and towns shall be determined by the company in proportion to the number of persons using the service in the said cities and towns in which the company operates. The act further authorizes the Treasurer and Receiver-General to borrow money for the purpose of buying the serial bonds, the same to be repaid from the contributions of the cities and towns. The amount of \$50,000 was borrowed by the Treasurer on a demand note dated Dec. 31, 1919,

interest at $4\frac{1}{2}$ per cent, and with said money a serial bond for \$50,000 was purchased, to be held in trust as directed. The note was redeemed Dec. 22, 1920. A further amount of \$50,000 was borrowed on a demand note dated Dec. 31, 1920, interest at 6 per cent, and with said money a second serial bond for \$50,000 was purchased. This note was paid Nov. 15, 1921.

HARBOR IMPROVEMENT LOAN.

The total amount of harbor improvement loan bonds to date is \$1,325,000, of which \$320,000 have been redeemed, leaving outstanding bonds to the amount of \$1,005,000. No bonds were issued during the year.

HINGHAM HIGHWAY LOAN.

There were outstanding on this account Nov. 30, 1921, two demand notes to the amount of \$74,000.

MASSACHUSETTS EMERGENCY WAR LOAN.

There were issued this year bonds to the amount of \$91,722.53, bearing interest at 5 per cent. The total amount of bonds issued for this purpose under authority of chapter 278 of the General Acts of 1918 is \$441,722.53, of which \$105,000 have been redeemed, leaving bonds to the amount of \$336,722.53 outstanding.

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 during the year notes to the amount of \$9,000,000, \$7,000,000 bearing interest at $5\frac{1}{2}$ per cent, and \$2,000,000 at 5.61 per cent. Of the above amount, \$7,000,000 paid the notes issued Feb. 18, 1920, and due Feb. 18, 1921. There were outstanding Nov. 30, 1921, notes to the amount of \$4,002,000.

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 \$1,560,000 has been paid, leaving a balance outstanding of \$300,000.

METROPOLITAN PARKS LOAN.

The total amount of metropolitan parks loan bonds issued to date is \$9,809,000, of which \$142,250 have been redeemed, leaving bonds outstanding to the amount of \$9,666,750. No bonds were issued during the year.

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

The total amount of metropolitan parks loan, series two, bonds issued to date is \$6,973,000, of which \$389,000 have been redeemed, leaving a balance outstanding of \$6,584,000.

METROPOLITAN SEWERAGE LOAN.

The total amount of metropolitan sewerage loan bonds issued to date is \$17,311,412, of which \$298,000 have been redeemed, leaving a balance outstanding of \$17,013,412, as follows: —

	Issued.	Paid.	Outstanding.
North system	\$7,488,500	\$181,000	\$7,307,500
South system	9,822,912	117,000	9,705,912
	\$17,311,412	\$298,000	\$17,013,412

No bonds were issued during the year.

METROPOLITAN WATER LOAN.

The total amount of metropolitan water loan bonds issued to date is \$42,947,000, of which \$265,000 have been redeemed, leaving a balance outstanding of \$42,682,000. No bonds were issued during the year.

PRISONS AND HOSPITALS LOAN.

No bonds were issued during the year.

The total issue of bonds for prisons and hospitals to Nov. 30, 1921, 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

Prisons and hospitals loan — *Concluded.*

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	449,300 00
Worcester State Asylum	443,000 00
Worcester State Hospital	158,000 00
Wrentham State School	245,800 00
	\$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
	\$9,576,250 00

Of this amount, \$842,000 have been redeemed, leaving a balance outstanding of \$8,734,250, as follows: —

	Issued.	Paid.	Outstanding.
Prisons and hospitals loan	\$6,674,500	\$542,000	\$6,132,500
Massachusetts Hospitals for Consumptives loan	765,500	—	765,500
Massachusetts Hospital for Epileptics loan	666,450	—	666,450
Medfield Insane Asylum loan	1,469,800	300,000	1,169,800
	\$9,576,250	\$842,000	\$8,734,250

RIVER STREET—BRIGHTON STREET BRIDGE LOAN.

Chapter 497 of the Acts of 1921 authorizes the Metropolitan District Commission to build four bridges, one of them to be known as the River Street—Brighton Street bridge between the cities of Boston and Cambridge. The cost of the bridge is not to exceed the sum of \$275,000, and is to be paid in the first instance by the Commonwealth. Upon completion of the bridge and its approaches the cost is to be assessed as follows: the city of Boston, 35 per cent; the city of Cambridge, 35 per cent; the Boston Elevated Railway Company or the West End Street Railway Company, to whichever a double track location shall be granted by the commission, 7.5 per cent; the county of Middlesex, 7.5 per cent; and the metropolitan parks district, 15 per cent.

Section 4 of said chapter 497, as amended by chapter 501 of the Acts of 1921, authorizes the State Treasurer to issue notes for a term of five years to meet the above expenditure. No notes were issued during the year.

SOLDIERS' GRATUITY LOAN.

Under the provisions of chapter 702 of the Acts of 1912, as amended by chapter 105 of the Acts of 1913, two claims have been allowed and paid during the year, making the total number of claims paid to date 4,574, amounting to \$571,750. Bonds to the amount of \$4,000 were issued during the year, making the total amount to date for this purpose \$509,000, of which \$453,000 have been

redeemed, leaving the balance of \$56,000 outstanding. In addition to the amount of bonds issued, the sum of \$63,974.09 was transferred from the Massachusetts Volunteer Fund, making the total amount available under this act \$572,974.09.

STATE HIGHWAY LOAN.

No highway projects requiring bond issues were authorized by the Legislature of 1921.

The total issue of State highway loan bonds to Nov. 30, 1921, is \$11,767,000, of which \$5,021,500 have been redeemed, leaving a balance outstanding of \$6,745,500.

STATE HOUSE CONSTRUCTION LOAN.

From 1889 to date, \$6,115,000 of State House construction loan bonds have been issued, of which \$4,535,000 have been redeemed, leaving a balance outstanding of \$1,580,000.

WESTERN AVENUE BRIDGE LOAN.

Chapter 497 of the Acts of 1921 authorizes the Metropolitan District Commission to build four bridges, one of them to be known as the Western Avenue bridge between the cities of Boston and Cambridge. The cost of this bridge is not to exceed the sum of \$275,000, and is to be paid for in the first instance by the Commonwealth. Upon completion of the bridge and its approaches the cost is to be assessed as follows: the city of Boston, 35 per cent; the city of Cambridge, 35 per cent; the Boston Elevated Railway Company or the West End Street Railway Company, to whichever a double track location shall be granted by the commission, 7.5 per cent; the county of Middlesex, 7.5 per cent; and the metropolitan parks district, 15 per cent.

Section 4 of said chapter 497, as amended by chapter 501 of the Acts of 1921, authorizes the State Treasurer to issue notes for a term of five years to meet the above expenditure. No notes were issued during the year.

WESTERN AVENUE AND ARSENAL STREET BRIDGE LOAN.

The Metropolitan District Commission is authorized by chapter 497 of the Acts of 1921 to build four bridges, one of them to be known as the Western Avenue and Arsenal Street bridge between the city of Boston and town of Watertown. The cost of this bridge is not to exceed the sum of \$175,000, and is to be paid in the first instance by the Commonwealth. Section 5 provides that "when said bridge and its approaches . . . are completed and the full cost thereof ascertained, the following parties shall each be assessed and contribute the following percentages of the total amount paid by the commonwealth therefor, including interest to wit: — the city of Boston thirty-five per cent, the town of Watertown thirty-five per cent, the county of Middlesex seven and five-tenths per cent, the Boston Elevated Railway Company, or the West End Street Railway Company, to whichever a double track location on said bridge and approaches shall be granted by the commission, provided that it agrees to pay the percentage of the cost hereinbefore specified, seven and five-tenths per cent, and the metropolitan parks district fifteen per cent."

Section 4 of said chapter 497, as amended by chapter 501 of the Acts of 1921, authorizes the State Treasurer to issue notes for a term of five years to meet the above expenditure. No notes were issued during the year.

WESTERN MASSACHUSETTS HIGHWAY LOAN.

The total issue of western Massachusetts highway loan bonds to Nov. 30, 1921, is \$2,000,000, of which \$648,000 have been redeemed, leaving a balance outstanding of \$1,352,000.

TRANSFERS TO COVER CERTAIN DEFICIENCIES AS AUTHORIZED BY SECTION 8 OF CHAPTER 6 OF THE GENERAL LAWS.

Legislative Department: —	
Legislative committees, expenses	\$2,047 00
Legislative bulletin	375 94
House stationery	206 11
Legislative investigations: —	
Recess committee on county government	1,000 00
Judiciary: —	
Supreme Judicial Court, reporter of decisions, expenses	151 49
Superior Court, retired justices	12 35
Justices' travel	600 24
District attorneys and assistants, traveling expenses	243 48
Board of Bar Examiners, expenses	158 20
Adjutant-General: —	
Intelligence Bureau, personal services	1,100 00
Militia expenses, special duty	1,600 00
Department of Chief Surgeon: —	
Personal services	156 75
Examination of recruits	800 00
Secretary's Department: —	
Printing term reports for East Brookfield	139 55
Elections, primary elections	776 49
Elections, ballots for elections	232 37
Supervisor of Public Records, standard record ink	93 02
State Census Division, summer census	52 10
Department of Treasurer and Receiver-General: —	
Board of Retirement, pensions	621 89
Department of the Auditor: —	
Retired prison officers	566 11
Reimbursement of State employees in military service	88 11
Bounties on seals	65 00
Department of the Attorney-General: —	
Assistants and others	2,500 00
Incidentals	2,500 00
Department of Education: —	
North Adams State Normal School, boarding hall	575 26
Massachusetts Agricultural College, miscellaneous improvements and equipment	7,116 11
Teachers' Retirement Board, retirement allowances	4,572 57
Department of Civil Service and Registration: —	
Board of Registration of Nurses, clerical services	250 00
Department of Labor and Industries: —	
Division of Minimum Wage, expenses	31 65

Department of Mental Diseases: —	
Transportation	\$5,000 00
Department of Public Welfare: —	
Homesteads, expenses	28 26
Trustees of Massachusetts Training Schools, Boys' Parole Department, expenses	496 53
Department of Public Health: —	
Penikese Hospital, expenses	1,766 70
Department of Public Safety: —	
Division of State Police, police steamer "Lotis", expenses	1,500 00
	\$37,423 28

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.</i>			
Boston Psychopathic	93.82	\$41 9117	\$39 9050
Boston	1,890.01	7 8224	6 9661
Danvers	1,583.28	6 7004	5 4528
Foxborough	530.01	9 8142	9 1722
Gardner	870.26	6 8408	6 5629
Grafton	1,446.98	6 8131	6 5501
Medfield	1,600.34	6 6760	6 3680
Northampton	1,004.70	6 1140	4 5118
Taunton	1,343.42	6 5755	5 7691
Westborough	1,280.46	7 2422	5 4847
Worcester	2,027.65	6 4281	5 5898
<i>Feeble-minded.</i>			
Massachusetts School for the Feeble-minded	1,626.87	7 1272	6 8890
Wrentham State School	1,316.27	6 8145	6 7419
<i>Tuberculosis Sanatoria.</i>			
Lakeville	236.913	16 4162	12 8367
North Reading	182.65	16 4929	13 1072
Rutland	346.32	17 3402	14 0682
Westfield	262.98	13 8959	10 3831
<i>Other Charitable.</i>			
Monson	1,009.11	6 7454	6 4309
Massachusetts Hospital School	279.62	9 8839	6 6148
State Infirmary	2,297.41	7 3896	6 8337
<i>Reformatory and Correctional.</i>			
Industrial School for Boys	288.23	10 0000	9 9560
Industrial School for Girls	303.67	10 1665	10 1428
Lyman School for Boys	467.35	9 5642	9 5540
State Farm	1,457.00	5 2117	4 8679
State Prison	516.75	10 8304	10 3141
Prison Camp and Hospital	78.90	17 4744	17 4385
Massachusetts Reformatory	461.50	12 8406	12 1053
Reformatory for Women	162.35	18 9526	18 3488

NAME OF INSTITUTION.	Average Number of Inmates.	Gross Weekly Cost.	Net Weekly Cost.
<i>Normal Schools.</i>			
Bridgewater	382.69	\$6 5480	\$6 4799
Fitchburg	281.40	10 2218	10 1593
Frammingham	370.00	6 9659	6 6781
Hyannis	144.00	5 1748	5 0394
Lowell	176.33	6 5080	6 4517
North Adams	90.44	12 6274	12 3960
Salem	238.00	8 1443	8 1117
Westfield	148.40	10 0080	9 9399
Worcester	130.00	9 0721	9 0211
Normal Art, Boston	315.00	4 0691	4 6284
<i>Textile Schools.</i>			
Bradford Durfee	621.30	1 9464	1 7643
Lowell	1,058.00	3 0643	2 0767
New Bedford	334.52	4 0425	3 5692

Chapter 341, Acts of the year 1921, 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.

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

STATEMENTS OF DISCOUNTS.

NAME OF INSTITUTION.	1919.	1920.	1921.
<i>Insane.</i>			
Boston Psychopathic	—	—	\$331 34
Boston	\$1,804 63	\$2,238 23	2,194 20
Danvers	1,421 70	1,532 43	1,536 42
Foxborough	851 65	1,029 38	714 73
Gardner	1,570 82	1,611 22	1,622 14
Grafton	1,912 66	1,690 05	1,482 98
Medfield	1,954 54	1,859 23	1,524 22
Northampton	516 36	848 78	781 57
Taunton	1,854 89	1,640 18	1,630 52
Westborough	— ¹	1,527 43	1,080 78
Worcester	1,267 43	1,927 69	1,719 84
<i>Feeble-minded.</i>			
Massachusetts School for the Feeble-minded	1,516 40	1,719 83	1,238 71
Wrentham State School	1,384 63	1,726 72	1,535 66
<i>Tuberculosis Sanatoria.</i>			
Lakeville	549 47	344 90	365 23
North Reading	157 82	208 78	273 88
Rutland	514 64	559 33	592 18
Westfield	396 82	530 92	311 40
<i>Other Charitable.</i>			
Monson	795 56	1,262 38	929 67
Massachusetts Hospital School	261 82	287 02	219 61
State Infirmary	2,643 25	3,063 91	2,452 58

¹ Westborough made no report in 1919.

STATEMENTS OF DISCOUNTS — *Concluded.*

NAME OF INSTITUTION.	1919.	1920.	1921.
<i>Reformatory and Correctional.</i>			
Industrial School for Boys	\$128 03	\$376 79	\$248 17
Industrial School for Girls	261 17	269 66	288 36
Lyman School for Boys	474 51	693 76	491 94
State Farm	1,120 52	1,135 74	881 91
State Prison	368 47	335 56	214 27
Prison Camp and Hospital	270 07	296 84	250 97
Massachusetts Reformatory	295 70	302 73	277 11
Reformatory for Women	2,889 83	2,302 22	1,570 57
<i>Normal Schools.</i>			
Bridgewater	255 85	358 00	529 94
Fitchburg	114 65	159 25	196 52
Framingham	214 22	265 05	261 66
Hyannis	25 72	110 35	429 90
Lowell	113 42	32 13	23 89
North Adams	96 40	99 11	109 51
Salem	64 31	185 04	176 28
Westfield	37 95	30 90	56 20
Worcester	41 65	58 29	65 28
Normal Art, Boston	78 47	46 12	60 95
<i>Textile Schools.</i>			
Bradford Durfee	27 68	17 41	21 67
Lowell	257 69	194 77	211 95
New Bedford	86 15	129 61	124 70
Massachusetts Agricultural College	521 34	590 52	615 56
	\$29,118 89	\$33,598 26	\$29,644 96

RECOMMENDATIONS.

Bunker Hill Monument Receipts.

Chapter 79 of the General Acts of 1919 is "An Act to provide for the maintenance of Bunker Hill Monument of the Commonwealth, under the control of the Metropolitan Park Commission." Section 2 of said chapter 79 reads: "For the purpose of carrying out the provisions of this act, the metropolitan park commission shall have and exercise over said monument, buildings and land conveyed to the commonwealth the same authority and powers conferred upon said commission in respect to the government and control of open spaces for exercise and recreation by chapter four hundred and seven of the acts of eighteen hundred and ninety-three, and acts in amendment thereof or in addition thereto, and may annually expend from the treasury of the commonwealth such sums as the general court may appropriate."

Chapter 464 of the Acts of 1901 provides that all sums of money collected or received by the Metropolitan Park Commission shall be accounted for and paid to the Treasurer and Receiver-General of the Commonwealth, who shall receive, hold and invest the same as a fund to be known as the Metropolitan Parks Expense Fund. The Commission is authorized to expend this fund for the maintenance and improvement of the reservations and parkways under its care. At the present time, the appropriation for the maintenance of the Bunker

1922.]

Hill Monument is made from the general fund, while the receipts for admission and other receipts in connection with the monument are turned into the Metropolitan Parks Expense Fund, and may be spent by the Commission on any other reservation or parkway.

I believe that, as the maintenance of the monument is paid from the general fund, all receipts from admissions, etc., should be paid into the general fund, and I respectfully recommend that the law be amended to this effect.

Traveling Expenses, Department of Corporations and Taxation.

Under section 5 of chapter 14 of the General Laws it is provided that the bills incurred by the officials and employees of the Department of Corporations and Taxation for traveling expenses shall be approved by the Governor and Council before payment. This means a delay of one week in paying the bills, as well as causing the Governor and Council the trouble of approving bills for routine work. I think possibly that this provision was included in the law by error, and I respectfully recommend that said section 5 be amended by striking out the words "and the governor and council" in the sixth line.

Disposal of Vouchers.

The question of filing space for original bills and vouchers, which are kept in this Department under provisions of section 10 of chapter 11 of the General Laws, has become so serious that I feel that immediate relief should be provided by the General Court. Under the provisions of section 11 of chapter 66 of the General Laws there should be provided, at the expense of the Commonwealth, fireproof rooms, safes or vaults for the safe-keeping of these public records. We have never been able to obtain fireproof quarters for these vouchers and they are now filed in various places in the State House. We have now filing space enough to last only until next fall, and it is imperative that immediate action be taken by the General Court to relieve the situation, either by furnishing this Department with more filing room or by authorizing the destruction of old vouchers.

In my annual report of 1917 I recommended that the Auditor of the Commonwealth and the Supervisor of Public Records be authorized to examine all vouchers and to destroy such as in their opinion could be destroyed without detriment to the Commonwealth, and I wish at this time to again recommend that authority be given to destroy such vouchers.

Payment of Receipts into Treasury.

Under the provisions of section 27 of chapter 30 of the General Laws it was required that all moneys received on account of the Commonwealth should be paid into the treasury at least once in each month. By chapter 225 of the Acts of 1921 this law was amended so as to make it compulsory for all receipts to be turned into the treasury daily, or, by special arrangements, weekly. This has caused considerable work in both the Treasurer's office and this office, as well as in the various departments, by increasing the entries to be made on

account of these receipts from once a month to anywhere between four and twenty-five times a month. While undoubtedly there is considerable merit in having those departments or institutions which receive a considerable sum of money turn the same into the treasury oftener than once a month, I believe the present law is too stringent, inasmuch as it requires departments receiving but very few dollars each month to turn the same into the treasury daily or weekly.

I therefore reconunend that the law be amended so that the receipts shall be paid into the treasury at such times as the State Treasurer and State Auditor may determine, such payments to be made at least once in each month.

Reimbursement for Travel.

General Laws, chapter 30, section 26, provides that officers and members of departments to whom traveling expenses are allowed by the Commonwealth shall, unless otherwise provided, receive the amount actually expended, but not more than three and one-half cents a mile each way actually traveled. This rate was established in the year 1859. Conditions have changed greatly in the last few years, and owing to the increasing use of the automobile I believe a change in this rate should be made. It has been found that so much more ground can be covered in a day by the use of an automobile that it is considered more economical for the State to reimburse the owner at a reasonable rate than to have him rely on the trains and cars and accomplish much less work.

I believe and recommend that legislation should be passed authorizing and regulating the use of personal automobiles in the State service, and establishing a reasonable rate of reimbursement to the owners of such automobiles.

IN CONCLUSION.

In accordance with the provisions of General Laws, chapter 11, section 3, I have examined the books and accounts of the State Treasurer, and the cash and securities are found to be correct, as shown by the books of this Department.

Respectfully submitted,

ALONZO B. COOK,
Auditor.

PART I

REVENUE

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

- STATEMENT I. Summary of receipts and payments.
STATEMENT II. Detail of receipts for general purposes, including the State tax.
STATEMENT III. Detail of special revenue and loan receipts and certain non-revenue receipts; also the condition of the accounts.
STATEMENT IV. Expenses, paid and unpaid, and appropriations for 1921, and also expenses for 1920.
STATEMENT V. Detail of the paid and unpaid expenses for 1921.
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L.

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Labor and Industries, Department of	685
Lahee, Patrick, annuity	48, 92, 322
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Land registration assurance fund	536
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Laws:	
Banking, relating to, commission to revise	137
Fish and game, enforcement of	243
General, Commission on Consolidation and Arrangement of	124, 130, 191
General, printing of	196
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Leach, Angela M., annuity	216
Legislation, recommendations for (text)	xxvi
Legislative bulletin:	
Expenses	119
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Chaplains, Senate and House	115
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Stationery	120
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Senate:	
Pay roll	104
Printing and binding	119
Stationery	120
Sergeant-at-arms	113
Liberty Mutual Insurance Company trust deposit	685
Library, State	183

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Bank Commissioner	28
Billboards	29
Boxing	27
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Detective, private	27
Elevator operators	27
Hawkers and pedlers	26
Hunters and fishers	28
Insurance	26
Itinerant vendors	26
Liquor	25
Loan companies	28
Lobster-taking	28
Motor vehicle	56
Moving picture	27
Port of Boston	53
Private hospitals	29
Sale of securities	30
Tidewater privileges	56
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Life insurance companies excise tax	19
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London Assurance Corporation trust deposit	685
Loring v. Young, reimbursement in case of	122
"Lotis," police steamer, expenses of	471
Lowell Normal School:	
Discounts taken (text)	xxvi
Expenses	286
Income	36
Per capita cost (text)	xxv
Valuation	742
Lowell Textile School:	
Buildings	305
Contribution by city	45
Discounts taken (text)	xxvi
Expenses	304
Income	36
Per capita cost (text)	xxv
Valuation	743
Loyal Protective Insurance Company trust deposit	686
Lumber, surveying	26
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Lyman School, Lyman fund	538
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Lyman School for Boys, Westborough:	
Discounts taken (text)	xxvi
Expenses	439
Instruction of boys in the public schools from	430

STATEMENTS OF DISCOUNTS — *Concluded.*

NAME OF INSTITUTION.	1919.	1920.	1921.
<i>Reformatory and Correctional.</i>			
Industrial School for Boys	\$128 03	\$376 79	\$248 17
Industrial School for Girls	261 17	269 66	288 35
Lyman School for Boys	474 51	693 76	491 94
State Farm	1,120 52	1,135 74	881 91
State Prison	368 47	335 56	214 27
Prison Camp and Hospital	270 07	296 84	250 97
Massachusetts Reformatory	295 70	302 73	277 11
Reformatory for Women	2,889 83	2,302 22	1,570 57
<i>Normal Schools.</i>			
Bridgewater	255 85	358 00	529 94
Fitchburg	114 65	159 25	196 52
Framingham	214 22	265 05	261 66
Hyannis	25 72	110 35	429 90
Lowell	113 42	32 13	23 89
North Adams	96 40	99 11	109 51
Salem	64 31	185 04	176 28
Westfield	37 95	30 90	56 20
Worcester	41 65	58 29	65 28
Normal Art, Boston	78 47	46 12	60 95
<i>Textile Schools.</i>			
Bradford Durfee	27 68	17 41	21 67
Lowell	257 69	194 77	211 95
New Bedford	86 15	129 61	124 70
Massachusetts Agricultural College	521 34	590 52	615 59
	\$29,118 89	\$33,598 26	\$29,644 96

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STATEMENT II.

Revenue Receipts in Detail.

DETAILS 62-66.

DETAIL No. 62.

DEPARTMENT OF AGRICULTURE.

Sales:—		
Massachusetts Bird Book	\$46 25	
Massachusetts Game Bird Book	682 50	
Copies of trespass laws (Gen. Laws, chap. 128, sect. 7)	429 75	
Farm machinery (Gen. Acts 1919, chap. 121)	445 00	
		\$1,603 50
Rents:—		
For use of burning and crushing machine by United States government in corn borer work		120 00
		\$1,723 50

DETAIL No. 63.

OLD FURNITURE, ETC.

Sales:—		
Commission on Disposal of Duplicate and Worthless Books	\$242 94	
Commission on Probation	60 00	
Commission on Water Supply Needs and Resources	210 00	
Gas and Electric Light Division	1 50	
Superintendent of Buildings	1,450 00	
		\$1,964 44

DETAIL No. 64.

DIVISION OF ANIMAL INDUSTRY.

Sales:—		
Hides, etc.		\$307 48

DETAIL No. 65.

MILITARY SUPPLIES.

Sales:—		
Received from chief quartermaster (Resolves 1918, chap. 65)		\$67,183 74

DETAIL No. 66.

DEPARTMENT OF THE CHIEF SURGEON.

Sales:—		
Two Ford ambulances	\$400 00	
Sheets, pillow cases and medical supplies	612 34	
		\$1,012 34

STATEMENT II.

Revenue Receipts in Detail.

DETAILS 67-70.

DETAIL No. 67.

PILGRIM TERCENTENARY COMMISSION.

Sales:—		
Buildings on Plymouth waterfront, to Swift-McNutt Company	\$6,600 00	
Surplus curbing	28 50	
		\$6,628 50
Rents:—		
Long Wharf, to Nantasket Beach Steamboat Company		\$800 00
		\$7,428 50

DETAIL No. 68.

SUNDRY SALES.

<i>Sergeant-at-Arms.</i>		
Legislative Bulletin, subscriptions (Gen. Laws, chap. 5, sect. 12)	\$670 00	
Legislative document subscriptions (Gen. Laws, chap. 5, sect. 13)	330 00	
		\$1,000 00
<i>State Library.</i>		
Constitutional Convention documents		\$5 74

DETAIL No. 69.

LAND FOR NEW INSTITUTIONS.

Rents:—		
State Normal Art School, rent of property on site for new buildings		\$987 67

DETAIL No. 70.

INTEREST ON DEPOSITS.

Revenue proportion of interest received on bank deposits (see Detail No. 502)	\$300,821 92
Neponset Bridge Loan Interest Fund, transfer of Commonwealth's portion of interest on average daily balance in fund account (see Detail No. 542)	1,227 07
Transfer of an amount from University Extension fees incorrectly credited	7 31
	\$302,056 30

STATEMENT II.

Revenue Receipts in Detail.

DETAIL 78.

MISCELLANEOUS RECEIPTS — *Continued.*

<i>Refunds, Account of Previous Years.</i>		
Legislative Department: —		
Legislative committees: —		
Witness fees: refund of witness fee paid to Frank B. Gallivan	\$1 50	
Adjutant-General: —		
Incidentals: —		
Refund of overpayment on telephone bill	\$1 00	
Refund of overpayment to Government Printing Office	3 00	
Rebate from Royal Typewriter Company of an amount charged in error	15 00	
Maintenance of State Guard: —		
Refund of an overpayment on warrant No. 1980	1 00	
Refund of an overpayment, account of automobile repairs	20 50	
Militia expenses: allowances: —		
Refund of an overpayment to F Battery, 2d Field Artillery	299 25	
Militia pay and allowances: —		
Return of checks over one year old on which demand for payment has not been made	126 37	
Premiums on scheduled bonds: —		
Return of premium on cancelled bond, account of disbandment of State Guard	163 08	
	\$629 20	
Commissioner of State Aid and Pensions: —		
Reimbursement to cities and towns for State and military aid: —		
Refund of overpayments to sundry persons	\$6,404 72	
Refund of an overpayment to town of Worthington	6 00	
	6,410 72	
Commission at Dedication of Memorial to the Sixth Massachusetts Regiment at Porto Rico: —		
Amount returned by Charles K. Darling	3 31	
	7,043 23	
Department of the Secretary of the Commonwealth: —		
Purchase of paper: refund from Income Tax Division for paper purchased	9,564 94	
Department of the Treasurer and Receiver-General: —		
Board of Retirement: —		
Pensions: cancellation of checks drawn to sundry persons, account of death	23 72	
Department of the Auditor: —		
Reimbursement for official bonds: refund of premiums, account of cancellation of bonds of sundry persons	\$80 27	
Pensions: —		
Veterans of the civil war: cancellation of check drawn, account of death	56 25	
	136 52	

STATEMENT II.

Revenue Receipts in Detail.

DETAIL 78.

MISCELLANEOUS RECEIPTS — *Continued.*

Department of Agriculture: —		
Division of Reclamation, Soil Survey and Fairs: —		
State prizes for agricultural exhibits: —		
Cancellation of a check drawn to Union Crate Company	\$5 00	
Department of Corporations and Taxation: —		
Income Tax Division: —		
Incidentals: —		
Cancellation of a check drawn to Ward's	\$5 00	
Refund of premium account of cancellation of a bond	7 30	
	12 30	
Department of Education: —		
Division of University Extension: —		
Americanization work: refund of a duplicate payment	\$5 00	
State Normal School at Fitchburg: —		
Expenses: return of checks over one year old on which demand for payment has not been made	23 33	
State Normal School at Framingham: —		
Expenses: refund of an overpayment on January schedule	30 00	
State Normal School at Hyannis: —		
Expenses: refund of an overpayment to Remington Typewriter Company	53 15	
Boarding hall: refund of an overpayment on October schedule	08	
State Normal School at Salem: —		
Expenses: refund of an overpayment on February schedule	9 00	
State Normal School at Worcester: —		
Expenses: refund of an overpayment on bill of Denholm & McKay	4 40	
State Normal Art School: —		
Expenses: account of salaries and wages uncalled for	1 20	
Massachusetts Nautical School: —		
Expenses of school ship: refund of an overpayment to John H. Holgate	10 00	
Bradford Durfee Textile School: —		
Expenses: return of an overpayment to Blackstone Valley Comb Works	8 35	
Massachusetts Agricultural College: —		
Expenses: account of salaries and wages uncalled for	2 00	
Teachers' Retirement Board: —		
Retirement allowances: —		
Cancellation of checks drawn to the following-named persons: —		
Laura A. Leonard	\$164 16	
Kate E. Smith	134 28	
Harriet G. Winslow	90 67	
Refund of amounts previously paid out of Teachers' Retirement Allowances and later reimbursed from Teachers' Annuities Fund	1,656 21	
	2,045 32	
	2,191 83	

STATEMENT IV. — APPROPRIATIONS AND EXPENSES FOR 1921, ETC.

STATEMENT IV.

STATEMENT OF APPROPRIATIONS AND EXPENSES INCURRED FOR 1921,
ALSO EXPENSES FOR 1920.

LEGISLATIVE DEPARTMENT.

		Appropriations, 1921.	Expenses, 1921.	Expenses, 1920.
Detail				
108	Senate compensation	\$61,500 00	\$61,500 00	\$61,500 00
108	Senate travel	5,400 00	5,112 00	4,155 00
109	House compensation	361,500 00	361,500 00	364,500 00
109	House travel	32,040 00	31,884 00	26,670 00
110	Clerks, Senate and House	10,000 00	10,000 00	9,000 00
110	Assistant clerks, Senate and House	7,000 00	7,000 00	6,250 00
110	Clerical assistance, Senate	1,500 00	1,067 00	1,356 00
110	Clerical assistance, House	4,000 00	3,857 00	3,726 00
	Sergeant-at-arms: —			
111	Salary	3,500 00	3,500 00	3,333 00
111	Clerical assistance	4,440 00	4,415 00	4,110 00
111	Clerks, document room	4,150 00	4,144 35	3,950 00
111	Other service	2,425 00	2,425 00	2,250 00
111	Doorkeepers and postmaster	5,800 00	5,794 62	5,894 00
111	Assistant doorkeepers and messengers	38,100 00	37,995 07	37,774 00
111	Pages, Senate and House	7,200 00	7,200 00	7,124 00
111	Doorkeepers, messengers and others, travel	4,455 00	4,397 40	3,802 00
112	Chaplains, Senate and House	1,500 00	1,500 00	1,700 00
	Committee on rules: —			
113	Senate counsel	12,200 00	11,484 93	23,196 00
113	House counsel	12,150 00	10,733 32	
113	Senate	4,100 00	3,916 68	
113	House	3,795 00	3,773 00	
113	Cumulative index to Acts and Resolves	1,000 00	859 32	824 00
	Legislative committees: —			
114	Expenses	11,000 00	12,560 12 ¹	8,074 00
114	Advertising hearings	3,000 00	2,234 14	5,006 00
114	Witness fees	1,100 00	1,050 42	1 00
115	Printing	53,000 00	49,761 46	52,873 00
115	Manual for the General Court	6,000 00	5,663 19	6,107 00
115	Legislative bulletin	18,000 00	18,375 94 ²	18,323 00
116	Legislative contingent	20,300 00	20,230 99	12,230 00
116	Senate stationery	800 00	469 13	463 00
116	House stationery	1,289 00	1,499 30 ³	1,218 00
116	Biographical sketches	1,200 00	1,200 00	1,200 00
117	State House guide book	—	1,249 08 ⁴	—
118	Constitutional Convention	4,732 44	4,112 97	8,386 00
119	Attorneys in election cases	800 00	800 00	—
120	Reimbursement in case of Loring v. Young	447 51	447 51	—
121	Gratuities	200 00	200 00	—
122	Extra session	70,974 20	70,960 86	101,036 00
123	General laws	137,754 49	81,902 63	—
	Aid to dependents of legislative officials	—	—	4,570 00
	Total, Legislative Department	\$918,352 64	\$856,776 43	\$790,610 00

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

STATEMENT IV. — APPROPRIATIONS AND EXPENSES FOR 1921, ETC.

SPECIAL LEGISLATIVE INVESTIGATIONS.

		Appropriations, 1921.	Expenses, 1921.	Expenses, 1920.
Detail				
124	Memorial to soldiers and sailors	—	\$1,539 16 ¹	\$618 36
125	Aid and care of mothers and children	\$608 29	742 42 ¹	7,865 87
126	Care of soldiers' graves in France	6,000 00	6,160 18 ¹	12,288 89
127	Judicature Commission	—	2,669 72 ¹	2,063 37
128	Commission on necessities of life	—	28,403 42 ²	31,672 10
	Recess committee on consolidating and arranging the General Laws: —			
129	Traveling expenses	1,350 00	1,365 00 ³	6,000 00
129	Printing	—	69 99 ¹	28,301 14
	Salaries	—	—	61,000 00
130	Regulation of billboards	—	500 00 ¹	79 70
131	Water supply needs and resources	—	38,618 57 ¹	31,371 09
132	Traffic facilities, Boston to East Boston	—	11,886 08 ¹	7,576 92
133	Recess committees, expenses	—	674 80 ¹	1,894 02
134	Prevention and control of bubonic plague	5,000 00	4,173 01	—
135	Traffic facilities for Dorchester	—	10,703 65 ¹	3,697 88
	Investigation as to the establishment of a State police force	—	—	548 37
136	Commission on an international exposi- tion	—	1,000 00 ¹	—
137	Rail connections with Commonwealth flats in East Boston	—	289 09 ¹	—
138	Vocational training for disabled soldiers and others	—	262 52 ¹	61 36
139	Sale of corporate securities, etc.	—	1,361 28 ¹	439 18
140	Street railway investigation	9,500 00	9,432 14	—
141	Commission on Insurance	2,500 00	600 00	—
	Bail in criminal cases	1,000 00	—	—
142	Commission on State Administration and Expenditures	5,000 00	1,387 50	—
143	Revision of banking laws	2,500 00	1,284 90	—
144	Recess committee on county govern- ment	3,000 00	2,800 28	—
	Sundry investigations	—	—	10,128 40
	Total, Legislative Investigations	\$36,458 29	\$125,917 71	\$205,607 25

¹ Balance from previous appropriation.² Of this amount, \$4,931.77 is on account of the transfer of the fuel administration.³ Balance from small items.

1922.]

STATEMENT V.

EXPENSES PAID AND UNPAID FOR 1921 IN DETAIL.

LEGISLATIVE DEPARTMENT.

DETAIL No. 108.

SENATE PAY ROLL.

[Gen. Laws, chap. 3, sect. 9; Acts 1921, chaps. 203, 498 and 502.]

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Frank G. Allen ¹	Norwood	Norfolk	\$54 00	\$3,000 00	\$3,054 00
Charles M. Austin	Somerville	Third Middlesex	18 00	1,500 00	1,518 00
George W. P. Babb	Boston	Eighth Suffolk	18 00	1,500 00	1,518 00
Alvin E. Bliss	Malden	Fourth Middlesex	18 00	1,500 00	1,518 00
Frederick Butler	Lawrence	Fifth Essex	108 00	1,500 00	1,608 00
John J. Carey	Boston	Seventh Suffolk	18 00	1,500 00	1,518 00
George H. Carrick	Cambridge	Second Middlesex	18 00	1,500 00	1,518 00
Andrew A. Casassa	Revere	First Suffolk	36 00	1,500 00	1,536 00
George D. Chamberlain	Springfield	First Hampden	360 00	1,500 00	1,860 00
John W. Churchill	Plymouth	Cape and Plymouth	144 00	1,500 00	1,644 00
Henry S. Clark	Boston	Ninth Suffolk	18 00	1,500 00	1,518 00
Harry A. Cooke	Worcester	Second Worcester	162 00	1,500 00	1,662 00
Edward N. Dahlborg	Brockton	Plymouth	108 00	1,500 00	1,608 00
Thomas F. Donovan	Boston	Fourth Suffolk	18 00	1,500 00	1,518 00
Carl C. Emery	Newburyport	Third Essex	144 00	1,500 00	1,644 00
John P. Englert	Boston	Sixth Suffolk	18 00	1,500 00	1,518 00
John M. Gibbs	Waltham	Fifth Middlesex	36 00	1,500 00	1,536 00
Charles W. Gould	Milford	Fourth Worcester	126 00	1,500 00	1,626 00
Thomas H. Green	Boston	Second Suffolk	18 00	1,500 00	1,518 00
Lyman W. Griswold	Greenfield	Franklin and Hampshire	378 00	1,500 00	1,878 00
John Halliwell	New Bedford	Third Bristol	216 00	1,500 00	1,716 00
Leonard F. Hardy	Huntington	Berkshire, Hampshire and Hampden	432 00	1,500 00	1,932 00
Walter A. Hardy	Fitchburg	Third Worcester	180 00	1,500 00	1,680 00
William H. McDonnell	Boston	Third Suffolk	18 00	1,500 00	1,518 00
Walter E. McLane	Fall River	Second Bristol	198 00	1,500 00	1,698 00
Wesley E. Monk	Watertown	Norfolk and Suffolk	36 00	1,500 00	1,536 00
William C. Moulton	Pittsfield	Berkshire	558 00	1,500 00	2,058 00
William J. Naphen	Natick	First Middlesex	72 00	1,500 00	1,572 00
Christian Nelson	Worcester	First Worcester	162 00	1,500 00	1,662 00
Lewis Parkhurst	Winchester	Sixth Middlesex	36 00	1,500 00	1,536 00
Gardner W. Pearson	Lowell	Seventh Middlesex	108 00	1,500 00	1,608 00
Frank H. Putnam	Lowell	Eighth Middlesex	108 00	1,500 00	1,608 00
Martin L. Quinn	Swampscott	First Essex	54 00	1,500 00	1,554 00
Silas D. Reed	Taunton	First Bristol	144 00	1,500 00	1,644 00
John F. Shea	Holyoke	Second Hampden	396 00	1,500 00	1,896 00
Warren E. Tarbell	East Brookfield	Worcester and Hampden	252 00	1,500 00	1,752 00
Raymond H. Trefry	Marblehead	Second Essex	72 00	1,500 00	1,572 00
Albert P. Wadleigh	Merrimac	Fourth Essex	162 00	1,500 00	1,662 00
Wellington Wells	Boston	Fifth Suffolk	18 00	1,500 00	1,518 00
Elwin T. Wright	Rockland	Norfolk and Plymouth	72 00	1,500 00	1,572 00
			\$5,112 00	\$61,500 00	\$66,612 00

¹ President.

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL.

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 108.

DETAIL No. 109.

HOUSE OF REPRESENTATIVES PAY ROLL.

[Gen. Laws, chap. 3, sect. 9; Acts 1921, chaps. 203, 498 and 502.]

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Charles E. Abbott	Andover	Ninth Essex	\$90 00	\$1,500 00	\$1,590 00
Essex S. Abbott	Haverhill	Third Essex	126 00	1,500 00	1,626 00
Henry Achin, Jr.	Lowell	Fifteenth Middlesex	108 00	1,500 00	1,608 00
Elijah Adlow	Boston	Sixteenth Suffolk	18 00	1,500 00	1,518 00
Talbot Aldrich	Canton	Fourth Norfolk	54 00	1,500 00	1,554 00
Charles H. Annis	Lynn	Fourteenth Essex	54 00	1,500 00	1,554 00
Frank S. Atwood	Boston	Seventeenth Suffolk	18 00	1,500 00	1,518 00
James T. Bagshaw	Fall River	Eleventh Bristol	198 00	1,500 00	1,698 00
Frank H. Baldwin	West Boylston	Tenth Worcester	180 00	1,500 00	1,680 00
Frank E. Barrows	Carver	Sixth Plymouth	162 00	1,500 00	1,662 00
Herbert A. Bartlett	Brookton	Tenth Plymouth	90 00	1,500 00	1,590 00
George J. Bates	Salem	Eighteenth Essex	72 00	1,500 00	1,572 00
Russell T. Bates	Quincy	Third Norfolk	36 00	1,500 00	1,536 00
Arthur E. Beane	Cambridge	Third Middlesex	18 00	1,500 00	1,518 00
William J. Bell	Somerville	Twenty-third Middlesex	18 00	1,500 00	1,518 00
Edward D. Bennett	Burlington	Seventeenth Middlesex	54 00	1,500 00	1,554 00
James D. Bentley	Swampscott	Fifteenth Essex	54 00	1,500 00	1,554 00
Adelard Berard	Lowell	Fifteenth Middlesex	108 00	1,500 00	1,608 00
Alfred M. Bessette	New Bedford	Seventh Bristol	216 00	1,500 00	1,716 00
Orlando C. Bidwell	Great Barrington	Sixth Berkshire	648 00	1,500 00	2,148 00
Osgood C. Blaney	Boston	Twenty-second Suffolk	18 00	1,500 00	1,518 00
Edgar A. Bowers	Framingham	Seventh Middlesex	90 00	1,500 00	1,590 00
Omer E. Bradway	Monson	First Hampden	324 00	1,500 00	1,824 00
Owen E. Brennan	Lowell	Fourteenth Middlesex	108 00	1,500 00	1,608 00
Frank L. Brier	Boston	Nineteenth Suffolk	18 00	1,500 00	1,518 00
George L. Briggs	Amesbury	First Essex	162 00	1,500 00	1,662 00
John C. Brimblecom	Newton	Fourth Middlesex	36 00	1,500 00	1,536 00
George F. Brooks	Worcester	Twenty-first Worcester	102 00	1,500 00	1,602 00
James B. Brown	Everett	Twentieth Middlesex	18 00	1,500 00	1,518 00
Samuel F. Brown	Springfield	Seventh Hampden	300 00	1,500 00	1,800 00
George W. Russell	Weymouth	Eighteenth Suffolk	216 00	1,500 00	1,716 00
Frank J. Burke	Boston	Thirteenth Suffolk	18 00	1,500 00	1,518 00
Herbert W. Burr	Boston	Nineteenth Suffolk	18 00	1,500 00	1,518 00
Hugh J. Campbell	Boston	Fourteenth Suffolk	18 00	1,500 00	1,518 00
Thomas I. Carleton	Chelsea	Twenty-third Suffolk	18 00	1,500 00	1,518 00
Julius E. Carman	Springfield	Fourth Hampden	300 00	1,500 00	1,800 00
Daniel W. Casey	Boston	Tenth Suffolk	18 00	1,500 00	1,518 00
John B. Cashman	Boston	Second Suffolk	18 00	1,500 00	1,518 00
Mial W. Chase	Lynn	Twelfth Essex	54 00	1,500 00	1,554 00
Ezra W. Clark	Brookton	Tenth Plymouth	90 00	1,500 00	1,590 00
Thomas D. Collins	Medford	Twenty-sixth Middlesex	36 00	1,500 00	1,536 00
William J. Conlon	Boston	Seventh Suffolk	18 00	1,500 00	1,518 00
William S. Conroy	Fall River	Tenth Bristol	198 00	1,500 00	1,698 00
D. Herbert Cook	New Bedford	Seventh Bristol	216 00	1,500 00	1,716 00
Fred R. Cooksey	Marblehead	Sixteenth Essex	72 00	1,500 00	1,572 00
Richard B. Coolidge	Medford	Twenty-fifth Middlesex	36 00	1,500 00	1,536 00
Cornelius W. Corbett	Worcester	Fifteenth Worcester	162 00	1,500 00	1,662 00
Thomas J. Corbett	Lowell	Sixteenth Middlesex	108 00	1,500 00	1,608 00
George Costanza	Boston	Fifth Suffolk	18 00	1,500 00	1,518 00
Frank N. Coulson	Whitman	Fifth Plymouth	90 00	1,500 00	1,590 00
Edward J. Cox	Boston	First Suffolk	18 00	1,500 00	1,518 00
Francis X. Coyne	Boston	Eighteenth Suffolk	18 00	1,500 00	1,518 00
Walter T. Creese	Danvers	Tenth Essex	90 00	1,500 00	1,590 00
Elbert M. Crockett	Milford	Ninth Worcester	126 00	1,500 00	1,626 00
Richard D. Crookwell	Medford	Twenty-sixth Middlesex	36 00	1,500 00	1,536 00
William C. Crossley	Fall River	Eleventh Bristol	198 00	1,500 00	1,698 00
Warren C. Daggett	Somerville	Twenty-fourth Middlesex	18 00	1,500 00	1,518 00
George H. Dale	Watertown	Twenty-ninth Middlesex	36 00	1,500 00	1,536 00
David D. Daley	Lawrence	Eighth Essex	108 00	1,500 00	1,608 00
Alonzo B. Davidson	Leicester	Fourth Worcester	180 00	1,500 00	1,680 00
Elbridge G. Davis	Malden	Twenty-first Middlesex	18 00	1,500 00	1,518 00
J. Bradford Davis	Haverhill	Fourth Essex	126 00	1,500 00	1,626 00
Elmer E. Dawson	Winthrop	Twenty-first Suffolk	36 00	1,500 00	1,536 00
Louis N. M. DesChenes	Fitchburg	Twelfth Worcester	180 00	1,500 00	1,680 00
Walter F. Douglas	Acushnet	Sixth Bristol	234 00	1,500 00	1,734 00
Robert W. Dow	Methuen	Fifth Essex	126 00	1,500 00	1,626 00
Lawrence F. Dowd	Holyoke	Tenth Hampden	396 00	1,500 00	1,896 00
Andrew P. Doyle	New Bedford	Eighth Bristol	216 00	1,500 00	1,716 00
Eben S. Draper	Hopedale	Eighth Worcester	126 00	1,500 00	1,626 00
John H. Drew	Boston	Twelfth Suffolk	18 00	1,500 00	1,518 00
Cornelius J. Driscoll	Boston	Sixth Suffolk	18 00	1,500 00	1,518 00

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL.

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 109.

HOUSE OF REPRESENTATIVES PAY ROLL — Continued.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Timothy J. Driscoll	Boston	Thirteenth Suffolk	\$18 00	\$1,500 00	\$1,518 00
Bernard Early	Newton	Fourth Middlesex	54 00	1,500 00	1,554 00
Frank W. Eaton	Brockton	Eleventh Plymouth	90 00	1,500 00	1,590 00
Vernon W. Evans	Saugus	Thirteenth Essex	72 00	1,500 00	1,572 00
John H. Faulk	Dover	Ninth Norfolk	54 00	1,500 00	1,554 00
Bernard Finkelstein	Boston	Fifth Suffolk	18 00	1,500 00	1,518 00
Erland F. Fish	Brookline	Second Norfolk	18 00	1,500 00	1,518 00
Michael J. Fitzgerald	Worcester	Seventeenth Worcester	162 00	1,500 00	1,662 00
Charles R. Foote	Pittsfield	Fourth Berkshire	558 00	1,500 00	2,058 00
William J. Francis	Boston	Fourth Suffolk	18 00	1,500 00	1,518 00
Harvey E. Frost	Somerville	Twenty-third Middlesex	18 00	1,500 00	1,518 00
Charles B. Frothingham	Lynn	Twelfth Essex	54 00	1,500 00	1,554 00
Felix Gatineau	Southbridge	Fifth Worcester	252 00	1,500 00	1,752 00
Jacob F. Geb	Franklin	Tenth Norfolk	108 00	1,500 00	1,608 00
George A. Gilman	Boston	Twenty-second Suffolk	18 00	1,500 00	1,518 00
Frederick P. Glazier	Hudson	Tenth Middlesex	126 00	1,500 00	1,626 00
Albert C. Goff	Rehoboth	Fifth Bristol	180 00	1,500 00	1,680 00
James A. Goode	Boston	Fourteenth Suffolk	18 00	1,500 00	1,518 00
William H. Grady	Springfield	Third Hampden	360 00	1,500 00	1,860 00
William Grant	Northampton	First Hampshire	414 00	1,500 00	1,914 00
Merle D. Graves	Springfield	Fourth Hampden	360 00	1,500 00	1,860 00
Louis L. Green	Cambridge	Third Middlesex	18 00	1,500 00	1,518 00
Fred C. Haigis	Montague	Third Franklin	396 00	1,500 00	1,896 00
C. Wesley Hale	Springfield	Sixth Hampden	360 00	1,500 00	1,860 00
Walter S. Hale	Rockport	Twenty-second Essex	144 00	1,500 00	1,644 00
Leo S. Hamburger	Boston	Twenty-fourth Suffolk	18 00	1,500 00	1,518 00
William H. Hannagan	Marlborough	Ninth Middlesex	126 00	1,500 00	1,626 00
Edward F. Harrington	Fall River	Tenth Bristol	198 00	1,500 00	1,698 00
Alfred W. Hartford	Westford	Eleventh Middlesex	126 00	1,500 00	1,626 00
Charles H. Hartshorn	Gardner	Second Worcester	234 00	1,500 00	1,734 00
Brad D. Harvey	Haverhill	Second Essex	126 00	1,500 00	1,626 00
John F. Harvey	Boston	Third Suffolk	18 00	1,500 00	1,518 00
Charles B. Hawthorne	Lynn	Thirteenth Essex	54 00	1,500 00	1,554 00
Martin Hays	Boston	Twenty-fifth Suffolk	18 00	1,500 00	1,518 00
Isaac H. Hays	Norfolk	Sixth Norfolk	54 00	1,500 00	1,554 00

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL.

William H. Hearn	Boston	Second Suffolk	18 00	1,500 00	1,518 00
John F. Heffernan	Boston	Sixth Suffolk	18 00	1,500 00	1,518 00
John J. Heffernan	Boston	Twenty-sixth Suffolk	18 00	1,500 00	1,518 00
Richard H. Heffler	Dennis	Second Barnstable	306 00	1,500 00	1,806 00
William I. Honnessey	Boston	Eighteenth Suffolk	18 00	1,500 00	1,518 00
Joseph E. Horriek	Beverly	Twentieth Essex	72 00	1,500 00	1,572 00
William P. Hickey	Boston	Ninth Suffolk	18 00	1,500 00	1,518 00
Matthew A. Higgins	Taunton	Third Bristol	144 00	1,500 00	1,644 00
Charles R. Hillberg	Brockton	Ninth Plymouth	108 00	1,500 00	1,608 00
Edward C. Hinckley	Barnstable	First Barnstable	306 00	1,500 00	1,806 00
Paul H. Hines	Boston	Tenth Suffolk	18 00	1,500 00	1,518 00
Charles S. Holden	Worcester	Twenty-second Worcester	162 00	1,500 00	1,662 00
Charles F. Holman	Millbury	Seventh Worcester	180 00	1,500 00	1,680 00
Edgar F. Howland	New Bedford	Eighth Bristol	216 00	1,500 00	1,716 00
George C. F. Hudson	Clinton	Tenth Worcester	162 00	1,500 00	1,662 00
Charles G. Hull	Ipswich	Twenty-third Essex	108 00	1,500 00	1,608 00
John C. Hull	Leominster	Eleventh Worcester	198 00	1,500 00	1,698 00
James M. Hunnewell	Boston	Eighth Suffolk	18 00	1,500 00	1,518 00
Fred A. Hutchinson	Lynn	Thirteenth Essex	54 00	1,500 00	1,554 00
Victor Francis Jewett	Lowell	Fifteenth Middlesex	108 00	1,500 00	1,608 00
Arthur W. Jones	Nantucket	First Nantucket	432 00	1,500 00	1,932 00
Loring P. Jordan	Wakefield	Nineteenth Middlesex	36 00	1,500 00	1,536 00
Michael H. Jordan	Lawrence	Sixth Essex	108 00	1,500 00	1,608 00
Thomas M. Joyce	Boston	Twelfth Suffolk	18 00	1,500 00	1,518 00
James H. Kelleher	Cambridge	First Middlesex	18 00	1,500 00	1,518 00
Charles A. Kelley	Worcester	Sixteenth Worcester	162 00	1,500 00	1,662 00
Frank M. Kelley	Newburyport	Twenty-fourth Essex	144 00	1,500 00	1,644 00
Coleman E. Kelly	Boston	Seventeenth Suffolk	18 00	1,500 00	1,518 00
Walter H. Kemp	Colrain	First Franklin	450 00	1,500 00	1,950 00
Davis B. Keniston	Boston	Seventh Suffolk	18 00	1,500 00	1,518 00
Albert L. Kerr	Lawrence	Seventh Essex	108 00	1,500 00	1,608 00
Clarence P. Kidder	Cambridge	Second Middlesex	18 00	1,500 00	1,518 00
Frederic W. Kingman	Walpole	Eighth Norfolk	72 00	1,500 00	1,572 00
William P. Kingsbury	Holliston	Eighth Middlesex	90 00	1,500 00	1,590 00
Hugh J. Lacey	Holyoke	Ninth Hampden	396 00	1,500 00	1,896 00
William D. Lancaster	Boston	Twenty-fourth Suffolk	18 00	1,500 00	1,518 00
Benjamin C. Lane	Boston	Twenty-second Suffolk	18 00	1,500 00	1,518 00
Ernest A. Larocque	Fall River	Eleventh Bristol	198 00	1,500 00	1,698 00
Joseph L. Larson	Everett	Twentieth Middlesex	18 00	1,500 00	1,518 00
Allen Lawson	Braintree	Sixth Norfolk	54 00	1,500 00	1,554 00

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 109.

1922.]

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL

HOUSE OF REPRESENTATIVES PAY ROLL — Concluded.

NAME.	Residence.	District.	Travel.	Compensation.	Totals.
Charles C. Warren	Arlington	Twenty-seventh Middlesex	\$36 00	\$1,500 00	\$1,536 00
Frederick A. Warren	Wilbraham	Second Hampden	324 00	1,500 00	1,824 00
George M. Webber	East Bridgewater	Eighth Plymouth	90 00	1,500 00	1,590 00
George P. Webster	Boxford	Fourth Essex	126 00	1,500 00	1,626 00
Guy L. Weymouth	Belmont	Twenty-eighth Middlesex	36 00	1,500 00	1,536 00
Henry H. Wheelock	Fitchburg	Twelfth Worcester	180 00	1,500 00	1,680 00
Renton Whidden	Brookline	Second Norfolk	18 00	1,500 00	1,518 00
Howard B. White	Ayer	Twelfth Middlesex	126 00	1,500 00	1,626 00
Alfred H. Whitney	Ashburnham	Eleventh Worcester	234 00	1,500 00	1,734 00
Edward E. Willard	Chelsea	Twentieth Suffolk	18 00	1,500 00	1,518 00
Herbert F. Winn	Worcester	Nineteenth Worcester	162 00	1,500 00	1,662 00
William H. Winnett	Boston	Third Suffolk	18 00	1,500 00	1,518 00
Isaac U. Wood	Fall River	Ninth Bristol	198 00	1,500 00	1,698 00
Harry C. Woodill	Melrose	Twenty-second Middlesex	36 00	1,500 00	1,536 00
John M. Woods	Somerville	Twenty-fourth Middlesex	18 00	1,500 00	1,518 00
George M. Worrall	Attleboro	First Bristol	126 00	1,500 00	1,626 00
Samuel H. Wragg	Needham	First Norfolk	54 00	1,500 00	1,554 00
Benjamin Loring Young	Weston	Thirteenth Middlesex	54 00	3,000 00	3,054 00
James E. Young	Winchendon	Second Worcester	252 00	1,500 00	1,752 00
			\$51,884 00	\$361,500 00	\$393,384 00

Speaker.

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 110, 111.

DETAIL No. 110.

CLERKS AND ASSISTANTS — SENATE AND HOUSE.

[Gen. Laws, chap. 3, sects. 12, 13; Acts 1920, chaps. 347, 348; 1921, chap. 203.]

CLERKS.			
Henry D. Coolidge, Senate		\$5,000 00	
James W. Kimball, House		5,000 00	\$10,000 00
ASSISTANT CLERKS.			
William H. Sanger, Senate		\$3,500 00	
Frank E. Bridgman, House		3,500 00	7,000 00
CLERICAL ASSISTANCE.			
Senate		\$1,067 00	
House		3,857 00	4,924 00
			\$21,924 00

DETAIL No. 111.

SERGEANT-AT-ARMS.

[Gen. Laws, chap. 3, sects. 15-21; Acts 1921, chaps. 203, 367, 498, 502.]

SALARY — SERGEANT-AT-ARMS.			
James Beatty, to January 5		\$338 71	
Charles O. Holt, from January 6		3,161 29	\$3,500 00
CLERICAL ASSISTANCE.			
Ellen M. Burrill, cashier and executive secretary		\$1,980 00	
Charles H. Woodbury, clerk		1,800 00	
Others		635 00	4,415 00
CLERKS — DOCUMENT ROOM.			
Frank W. Cole, clerk (Acts 1921, chap. 384)		\$1,900 00	
Frank H. Steele, assistant		1,400 00	
Others		844 35	4,144 35
OTHER SERVICES.			
George F. Beatty, assistant postmaster		\$1,200 00	
Levi H. Reavis, porter in house corridor		1,225 00	2,425 00
DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER.			
SENATE.			
Doorkeepers.			
Charles O. Holt, to January 5	Travel.	Compensation.	
Howard C. Rudderham, from	—	\$193 55	
January 6			
Howard C. Rudderham, assistant, to January 5	\$180 00	1,806 45	
Arthur R. Driscoll, assistant, from January 6	—	164 52	
	165 00	1,535 48	
	\$345 00	\$3,700 00	
		345 00	
			\$4,045 00

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL

SERGEANT-AT-ARMS — Continued.

Messengers.	Travel.	Compensation.	
Arthur R. Driscoll, to January 5 .	\$33 00	\$145 16	
J. Fred Connor, from February 21 .	108 00	1,160 71	
Willis W. Fairbanks .	36 00	1,500 00	
Wendell N. Harding .	18 00	1,500 00	
Francis A. Ireland, retired December 31 .		125 00	
Alexander Jaspersen, from January 1 .	558 00	1,375 00	
Benjamin H. Jellison, retired February 20 .	35 00	339 20	
Edwin W. Killpatrick, from January 24 .	108 00	1,282 26	
Edwin S. Rollins .	18 00	1,500 00	
Henry F. Welch .	18 00	1,500 00	
George W. Wolcott .	396 00	1,500 00	
	\$1,328 00	\$11,927 33	
		1,328 00	\$13,255 33
Pages.			
David M. Brackman .	\$18 00	\$600 00	
Raymond F. Duval .	18 00	600 00	
M. Clayton Gould .	18 00	600 00	
Ernest W. Ricker .	126 00	600 00	
	\$180 00	\$2,400 00	
		180 00	2,580 00
Total, Senate, \$19,880.33.			
House.			
Doorkeepers.			
Francis Steele, to January 22 .	\$2 20	\$284 95	
James P. Clare, from January 24 .	18 00	1,709 67	
James P. Clare, assistant, to January 23 .		246 78	
Nathaniel D. Curry, assistant from December 1 .	90 00	1,700 00	
Jacob B. Henry, assistant, from January 24 .	15 00	1,453 22	
	\$125 20	\$5,394 62	
		125 20	5,519 82
Messengers.			
Patrick F. Brennan .	\$54 00	\$1,500 00	
Franklin E. Campbell .	54 00	1,500 00	
Austin T. Davis .	72 00	1,500 00	
Wallace C. Day .	360 00	1,500 00	
George Faber, from February 1 .	43 20	1,250 00	
Alonzo J. Fernald .	18 00	1,500 00	
Thomas P. Frost .	108 00	1,500 00	
Henry P. Fernald .	36 00	1,500 00	
Albert T. Galpin .	18 00	1,500 00	
Jacob B. Henry, to January 23 .	3 00	217 74	
George Liberge .	54 00	1,500 00	
Eugene P. Mellody .	216 00	1,500 00	
M. William H. O'Neil .	18 00	1,500 00	

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 112.

SERGEANT-AT-ARMS — Concluded.

	Travel.	Compensation.	
Ernest Saunders .	\$126 00	\$1,500 00	
Clarence R. VanAllen .	18 00	1,500 00	
Document clerks and assistant postmaster .	159 00		
	\$1,357 20	\$20,967 74	
		1,357 20	\$22,324 94
Pages.			
Thomas A. Chadwick .	\$108 00	\$600 00	
Charles J. Facey .	18 00	600 00	
William J. Francis .	18 00	600 00	
Stuart M. Hall .	162 00	600 00	
Eden N. Lambert, 3d .	144 00	600 00	
William T. Shea .	378 00	600 00	
James E. Slattery .	126 00	600 00	
Gilbert M. Upham .	54 00	600 00	
	\$1,008 00	\$4,800 00	
		1,008 00	5,808 00
Total, House, \$33,652.76.			
Postmaster.			
Morris C. Jackson .	\$54 00	\$1,800 00	
		54 00	1,854 00
Total, House, \$33,652.76.			
RECAPITULATION — DOORKEEPERS, MESSENGERS, PAGES AND POSTMASTER.			
Doorkeepers and postmaster .	\$5,794 62		
Assistant doorkeepers and messengers .	37,995 07		
Pages, Senate and House .	7,200 00		
Doorkeepers, messengers and others, travel .	4,397 40		
			\$55,387 09
Total, Senate, \$19,880.33.			
Total, House, \$33,652.76.			
Total, \$55,387 09			
Total, \$69,871 44			

DETAIL No. 112.

CHAPLAINS — SENATE AND HOUSE.

[Gen. Laws, chap. 3, sect. 14; Acts 1921, chap. 203.]

Edward A. Horton, Senate .	\$750 00
William F. Duaseault, House .	750 00
	\$1,500 00

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 113.

DETAIL No. 113.

COMMITTEE ON RULES.

[Gen. Laws, chap. 3, sects. 31, 37, 51-55; Acts 1921, chaps. 203, 502.]

SALARIES.				
<i>Senate Counsel.</i>				
William E. Dorman, counsel	\$7,083 32			
Harry S. Fairfield, assistant	2,701 61			
James F. Delaney, stenographer	1,700 00			
		\$11,484 93		
<i>House Counsel.</i>				
Henry D. Wiggin, Jr., counsel	\$7,083 32			
Paul D. Howard, assistant	3,000 00			
Frank W. Koonz, stenographer	650 00			
		10,733 32		
<i>Senate Committee on Rules.</i>				
John D. Wright, clerk of committee and secretary to president	\$3,316 68			
Walter Haynes, assistant to chairmen and clerks of committees	600 00			
		3,916 68		
<i>House Committee on Rules.</i>				
Joseph A. Lincoln	\$300 00			
Walter Haynes, assistant to chairmen and clerks of committees	600 00			
Edna C. Barry, stenographer	2,000 00			
Other clerical and stenographic services	873 00			
		3,773 00		
CUMULATIVE INDEX OF ACTS AND RESOLVES.				
[Gen. Laws, chap. 5, sect. 5.]				
Printing 1,500 copies each, Parts I, II and III		\$815 82		
Postage and services, mailing		43 50		
				\$29,700

DETAIL No. 114.

EXPENSES OF LEGISLATIVE COMMITTEES.

[Gen. Laws, chap. 3, sects. 30-38; Acts 1921, chaps. 203, 343, 502.]

JOINT STANDING COMMITTEES.

COMMITTEE ON —	Adver- tising.	TRAVELING EXPENSES.					Total of Traveling Ex- penses.
		Automom- bile and Car- riage Hire.	Cigars.	Hotel, Meals, Tele- phone, etc.	Railroad and Electric Fares.		
Agriculture	\$54 90	\$11 00	\$8 00	\$91 95	\$72 55		\$138 40
Banks and banking	90 21	—	6 60	35 00	—		131 81
Cities	140 50	70 00	25 50	143 65	69 39		449 04
Conservation	63 30	—	—	—	—		63 30
Constitutional law	36 77	—	—	—	—		36 77

1922.]

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 114.

EXPENSES OF LEGISLATIVE COMMITTEES — Continued.

JOINT STANDING COMMITTEES — Concluded.

COMMITTEE ON —	Adver- tising.	TRAVELING EXPENSES.					Total of Traveling Ex- penses.
		Automom- bile and Car- riage Hire.	Cigars.	Hotel, Meals, Tele- phone, etc.	Railroad and Electric Fares.		
Counties	\$13 75	\$165 00	\$26 40	\$133 10	—		\$324 50
County government (special committee)	152 28	400 85	96 70	1,418 84	\$177 38		2,093 77
Education	143 94	—	13 00	114 40	—		127 40
Election laws	91 79	—	—	—	—		—
Excise (House)	19 15	—	—	—	—		—
Harbors and public lands	26 85	67 50	14 10	161 95	70 07		313 62
Highways and motor vehicles	121 33	56 50	31 50	322 10	106 16		516 26
Insurance	34 17	—	—	—	—		—
Judiciary	13 86	—	—	—	—		—
Labor and industry	29 75	—	—	—	—		—
Legal affairs	14 42	—	20 20	136 10	—		156 30
Mercantile affairs	65 64	—	3 45	19 10	—		22 55
Metropolitan affairs	76 81	105 00	9 50	52 00	—		166 50
Military affairs	13 74	55 00	9 50	39 00	—		103 50
Municipal finance	93 25	1 50	13 00	135 25	86 88		236 63
Power and light	67 04	—	—	—	—		—
Public health	189 58	—	—	—	—		—
Public health and social welfare	24 12	—	10 00	82 00	—		92 00
Public institutions	5 42	370 14	44 57	461 87	51 14		927 72
Public safety	42 97	—	—	—	—		—
Public service	135 63	—	7 00	40 40	—		47 40
Railroads	17 94	—	—	—	—		—
Railroads and street railways	10 05	—	—	—	—		—
Social welfare	61 61	—	—	—	—		—
State administration	47 19	—	6 50	132 80	105 75		245 05
State House	16 70	—	—	—	—		—
State House and libra- ries (1920)	14 52	—	—	—	—		—
Street railways	45 63	4 00	22 00	322 85	140 50		489 35
Taxation	45 46	—	—	—	—		—
Towns	26 22	159 00	31 75	442 15	100 31		733 21
Water supply	27 15	542 50	48 00	501 65	142 15		1,234 30
Ways and means	16 85	—	—	—	—		—
	\$2,090 49	\$2,007 99	\$447 27	\$4,786 16	\$1,122 28		\$8,363 70
SENATE STANDING COMMITTEE.							
Rules:—							
Books, newspapers, etc.						\$23 00	
Multigraphing, addressing, etc.						36 16	
Printing						31 92	
Stationery, office supplies, etc.						30 67	
							121 75

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL

EXPENSES OF LEGISLATIVE COMMITTEES — *Continued.*

HOUSE STANDING COMMITTEE.	
Pay roll: —	
Lawrence R. Grove, services	\$100 00
Rules: —	
Multigraphing	\$8 45 ¹
Stationery, office supplies, etc.	161 92
Typewriter	54 10
Sundries	7 00
	231 47
SPECIAL COMMITTEES.	
House committee on elections: —	
Stenographic reports of hearing	\$524 60
Joint committee on county government: —	
Richard T. Howard, services as clerk	\$600 00
Stenographic services: —	
Reports of hearings	1,082 95
Reports on institutions	231 00
	1,913 95
Apremont Day at Westfield: —	
Hotel, meals, etc.	\$38 25
Railroad fares	21 66
	59 91
Evacuation Day: —	
Automobile and carriage hire	\$100 00
Cigars	6 50
	106 50
Funeral of Representative John C. Mitchell: —	
Hotel, meals, etc.	\$61 75
Railroad fares	74 45
Wreath	30 00
	166 20
Pilgrim Tercentenary (1920 committee): —	
Automobile and carriage hire	\$62 00
Hotel, meals, etc.	168 10
Medals and badges	383 84
Railroad fares	15 73
	629 67
Sergeant-at-arms, attending inauguration: —	
Automobile and carriage hire	\$6 40
Hotel, meals, etc.	32 80
Railroad fares	53 17
	92 37
GENERAL EXPENSE.	
Postage	
Total, Legislative Committee Expenses, \$12,560.12.	
ADVERTISING HEARINGS.	
Advertising (various committees, as per list preceding)	\$2,090 49
Advertising (extra session)	37 95
Postage	40 00
Printing (newspaper lists, etc.)	65 70

¹ Includes \$4.95, extra session.

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 115.

EXPENSES OF LEGISLATIVE COMMITTEES — *Concluded.*

WITNESS FEES.	
House committee on elections: —	
Serving summons (travel)	\$15 10
Witness fees and travel	57 00
	\$72 10
Joint special committee on street railway investigation: —	
Serving summons (travel)	\$11 32
Witness fees and travel	967 00
	978 32
	\$1,050 42
	\$15,844 68

DETAIL No. 115.

LEGISLATIVE PRINTING.

[Gen. Laws, chap. 3, sects. 30 and 36; chap. 5, sects. 10-12; Acts 1921, chap. 203.]

SENATE PRINTING.		Extra Session.	Regular Session.
Calendar	\$71 07	\$1,062 80	
Journal (daily)	308 84	2,634 86	
Journal (bound), 1,000 copies each	702 23	2,560 62	
Night work	200 50	3,040 50	
Reprints and extra copies		143 89	
Senate bills and documents	67 00	3,504 34	
Sundry printing and binding		486 87	
	\$1,349 64	\$13,433 88	
		1,349 64	
		\$14,783 52	
HOUSE PRINTING.			
Calendar	\$139 80	\$1,214 23	
Daily lists		966 03	
House bills and documents	579 05	16,001 35	
Journal (daily)	413 93	3,325 72	
Journal (bound), 1,000 copies each	735 04	3,049 44	
List of committees, 2,400 copies		158 79	
Night work	402 00	5,762 76	
Postage		46 00	
Reprints and extra copies	67 65	709 13	
Sundry printing and binding		1,407 02	
	\$2,337 47	\$32,640 47	
		2,337 47	
		34,977 94	
MANUAL FOR THE GENERAL COURT.			
13,468 copies			\$49,761 46
			5,663 19
LEGISLATIVE BULLETIN.			
Arthur M. Bridgman, editing bulletin		\$1,500 00	
Edw. H. Paul, editing daily lists		1,500 00	
Printing bulletins Nos. 1-30 (43,800 copies)		15,368 14	
Sundry printing and binding		7 80	
			18,375 94
			\$73,800 59

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL

DETAIL No. 116.

OTHER LEGISLATIVE EXPENSES.

[Gen. Laws, chap. 3, sects. 30 and 36; Acts 1921, chaps. 203, 502.]

CONTINGENT.	
Services:—	
William Chapman, architect	\$56 35
Mailing bulletins	34 03
Badges, flags, etc.	68 03
Books, newspapers, etc.	339 39
Boxes, shipping cases, etc.	338 50
Brooms, dusters, mops, etc.	157 53
Document sticks and tapes	449 50
Drinking cups, water cooler, etc.	471 54
Furniture and furnishings:—	
Carpet, matting, etc.	2,037 47
Draperies and shades	1,110 76
Camp stools	80 00
Cabinets (filing and storage)	189 67
Gavels	75 20
Hardware, tools, etc.	87 08
Laundry (towels)	692 79 ¹
Meals (on account of evening sessions)	91 50 ²
Photographs	72 50
Postage (mailing bulletins, etc.)	665 27
Printing and binding	427 76
Removing and setting back furniture	216 00
Repairs, painting and cleaning:—	
Carpets, draperies, etc.	1,031 08
Flags and burgees	214 30
Furniture (refinishing, upholstering, etc.)	4,543 25
General	47 20
Shelving, partitions, etc.	670 95
Signs	35 00
Soap, disinfectant and lavatory supplies	479 46
Stationery and office supplies	221 37
Typewriter	65 00
Telephone and telegrams:—	
General Court and committees	5,007 93 ³
Office (sergeant-at-arms)	47 90
Vacuum cleaners	110 00
Sundries	96 68
SENATE STATIONERY.	
Committee books	\$62 25
Newspapers and publications	59 68
Paper, envelopes, etc.	124 00
Pens, pencils, erasers, etc.	57 79
Postage	10 00
Other office supplies	155 41
HOUSE STATIONERY.	
Committee books, scrapbooks, etc.	\$141 25
Lawyers' diaries	177 00
Paper, envelopes, etc.	523 74

¹ Includes extra session expenses, \$54.11² Includes extra session expenses, 20.25³ Includes extra session expenses, 359.40

\$442.76

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STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 117, 118.

OTHER LEGISLATIVE EXPENSES — Concluded.

Pens, pencils, erasers, etc.	\$319 99	
Postage	8 00	
Wrapping paper and twine	85 48	
Other office supplies	243 84	
		\$1,499 30
BIOGRAPHICAL SKETCHES.		
[Gen. Laws, chap. 5, sect. 18.]		
320 copies "Public Officials of Massachusetts"		1,200 00
		\$23,399 42

DETAIL No. 117.

STATE HOUSE GUIDE BOOK.

[Acts 1920, chap. 225.]

Edo M. Burrill, services, revising book, etc.	\$100 00
Negatives and prints	5 50
Printing (10,000 copies)	1,143 58
	\$1,249 08

DETAIL No. 118.

CONSTITUTIONAL CONVENTION.

[Gen. Acts 1916, chap. 98; Acts 1921, chap. 203.]

SERVICES AND EXPENSES.	
Services:—	
David M. Matteson, preparing indexes to Debates	\$665 00
State Library employees	243 25
Express	165 00
Postage	209 50
Printing:—	
3,000 copies Debates, Vol. IV	\$2,772 44
Binding volumes, etc.	57 78
	2,830 22
	\$4,112 97

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 119, 120

CONSTITUTIONAL CONVENTION — *Concluded.*

RECAPITULATION — CONSTITUTIONAL CONVENTION.

EXPENDITURES.	1917.	1918.	1919.	1920.	1921.	Total.
Commission to compile information: —						
Services	\$6,081 43	—	—	—	—	\$6,081 43
Expenses	3,838 53	\$37 61	—	—	—	3,876 14
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	—	\$908 25	18,378 58
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	\$441 00	—	6,529 00
Elections: —						
Printing ballots	14,886 55	—	—	—	—	14,886 55
Other expenses	5,922 63	—	—	—	—	5,922 63
Printing: —						
Debates in Constitutional Convention, Vols. I, II, III and IV	—	3,776 18	4,317 61	4,343 67	2,772 44	15,209 90
Other	10,652 24	6,038 23	5,683 34	3,510 27	57 78	25,941 86
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	91 11	374 50	3,606 92
	\$345,505 29	\$229,056 34	\$30,566 85	\$5,396 05	\$4,112 97	\$617,627 50
						102 72
						\$617,524 78

DETAIL No. 119.

ATTORNEYS IN ELECTION CASES.

[Legislative Order; Acts 1921, chap. 502.]

Counsel fees in contested elections: —	
Homer Albers (Bullock and Latimore v. Burke and Driscoll)	\$600 00
Thomas C. Maher (Callahan v. Sweeney)	200 00
	\$800 00

DETAIL No. 120.

REIMBURSEMENT IN CASE OF LORING V. YOUNG.

[Acts 1921, chap. 502.]

Printing briefs	\$447 00
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STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 121, 122.

DETAIL No. 121.

GRATUITIES.

[Acts 1921, chap. 502.]

Compensation for expenses incurred on account of injuries: —	
Eva Chase, clerk, House committee on rules	\$100 00
James E. Slattery, page in House	100 00
	\$200 00

DETAIL No. 122.

EXTRA SESSION (1920).

[Acts 1920, chap. 643; Resolves, chap. 87.]

SENATE — COMPENSATION.			
Services: —			
President	\$400 00		
Senators (38 at \$200 each)	7,600 00	\$8,000 00	
Travel (one-fifth of allowance for regular session)		828 00	\$8,828 00
HOUSE — COMPENSATION.			
Services: —			
Speaker	\$400 00		
Representatives (239 at \$200 each)	47,800 00	\$48,200 00	
Travel (one-fifth of allowance for regular session)		5,292 00	53,492 00
CHAPLAINS.			
Senate		\$100 00	
House		100 00	200 00
CLERKS AND ASSISTANT CLERKS.			
Senate (\$100 each)		\$200 00	
House (\$100 each)		200 00	400 00
EXTRA CLERICAL ASSISTANCE.			
House			275 00
SERGEANT-AT-ARMS AND CERTAIN EMPLOYEES (AT \$100 EACH).			
Sergeant-at-arms' department: —			
Sergeant-at-arms	\$100 00		
Cashier and executive secretary	100 00		
Clerks	200 00	\$400 00	
SENATE: —			
Doorkeeper and assistant	\$200 00		
Messengers	800 00		
Pages	200 00	1,200 00	
HOUSE: —			
Doorkeeper and assistant	\$200 00		
Messengers	1,500 00		
Page	100 00	1,800 00	

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL

EXTRA SESSION (1920) — Concluded.

Others:—		
Document clerk and assistants	\$300 00	
Porter in House lobby	100 00	
Postmaster and assistant	200 00	
		\$600 00
DOORKEEPERS, MESSENGERS AND OTHERS—TRAVEL.		
Sundry persons (one-fifth of allowance for regular session)		
COMMITTEE ON RULES — SALARIES.		
Clerical and other services:—		
Senate	\$1,466 66	
House	1,675 00	
COMMITTEE ON RULES — EXPENSES.		
Stationery and office supplies:—		
Senate	\$3 20	
House	84 00	
SPECIAL STATEMENT OF EXTRA SESSION EXPENSES.		
Expenses as per preceding detail		\$70,960 86
Expenses paid from regular annual appropriations:—	Detail No.	
Legislative committees:—		
Expenses	114 \$4 95	
Advertising hearings	114 37 95	
Senate printing	115 1,349 64	
House printing	115 2,337 47	
Legislative contingent	116 442 76	
Secretary's department:—		
Clerical assistance	213 176 77	
Printing General Laws	216 1,010 36	
		5,359 90
Total expenses of extra session		\$76,320 76

DETAIL No. 123.

GENERAL LAWS.

[Acts 1920, chap. 643; Resolves, chaps. 86, 89, 90; Acts 1921, chap. 502.]

[See also Details Nos. 129 and 212.]

JOINT SPECIAL COMMITTEE.		
Peter F. Carney, assisting committee in preparing copy of General Laws	\$1,000 00	
Legal services	486 75	
Printing (extra sheets for one special copy of laws on parchment paper)	1,996 12	
PRINTING PAMPHLET OF CHANGES.		
3,000 copies, Amendments to Report of Joint Special Recess Committee on Consolidating the Laws	\$291 45	
450 copies supplementary reports	298 65	

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 123.

GENERAL LAWS — Concluded.

PRINTING REPORT.		
3,000 copies Report of Joint Special Recess Committee on Consolidating the Laws, Vols. I and II		\$18,633 00
PRINTING GENERAL LAWS.		
Legal services, work on index, etc.:—		
George P. Drury	\$5,681 48	
Paul D. Howard	1,200 00	
Fernald Hutchins	4,190 75	
Joseph A. Lincoln	3,836 00	
Charles W. Proctor	2,868 75	
George C. Scott	1,598 25	
George F. Tucker	1,970 00	
John D. Wright	1,301 50	
Others	2,909 20	
		\$25,555 93
Clerical and stenographic services		2,076 99
Books, publications, etc.		322 00
Filing cabinet, folders, etc.		166 70
Printing:—		
3,000 copies temporary index	\$1,531 59	
Composition (January 1 to July 1)	29,342 03	
Sundry blanks	98 80	
		30,972 42
Stationery and office supplies		92 69
Telephone and telegrams		9 93
		59,196 66
		\$81,902 63
Total, Legislative Department		\$856,770 43

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 124.

SPECIAL LEGISLATIVE INVESTIGATIONS.

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

DETAIL No. 124.

COMMISSION TO CONSIDER THE CONSTRUCTION OF A MEMORIAL TO SOLDIERS AND SAILORS.

[Acts 1920, chap. 629; Resolves, chap. 82.]

COMMISSION.	
J. Payson Bradley, chairman (Civil War veteran)	} Appointed by Governor, without compensation.
Willis W. Stover (Spanish War veteran)	
George F. Keenan (World War veteran)	
Charles R. Greco	
Louis E. Kirstein	

EXPENSES.	
Grover C. Hoyt, services as secretary	\$500 00
Charles R. Greco, architect, expenses	840 00
Advertising	44 00
Negatives and prints	33 00
Stationery, printing, etc.	22 00
Traveling expenses	96 00
Expended: —	\$1,539 00
1920	\$618 36
1921	1,539 16
	\$2,157 52

DETAIL No. 125.

COMMISSION TO INVESTIGATE THE QUESTION OF PRENATAL AND POSTNATAL AID AND CARE FOR MOTHERS AND CHILDREN.

[Acts 1920, chap. 629; Resolves, chap. 85; Acts 1921, chap. 203.]

Commissioner of Public Health	} Appointed by Governor	} Without compensation.
Commissioner of Public Welfare		
Dr. Alfred Worcester, chairman		
Edward E. Whiting		
Helen A. MacDonald		

1922.]

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 126.

COMMISSION TO INVESTIGATE THE QUESTION OF PRENATAL AND POSTNATAL AID AND CARE FOR MOTHERS AND CHILDREN — *Concluded.*

EXPENSES.	
Clerical services	\$96 04
Advertising	6 30
Messenger service	16 90
Stationery, office supplies, etc.	246 17
Stenographic reports of hearings	97 50
Telephone and telegrams	21 65
Travel: —	\$138 45
Automobile and carriage hire	55 00
Hotel and meals	55 01
Railroad and electric fares	8 80
Miscellaneous	257 26
Expended: —	\$7,865 87
1920	742 42
1921	\$8,608 29

DETAIL No. 126.

COMMISSION TO ASCERTAIN THE MOST APPROPRIATE METHODS OF CARING FOR THE GRAVES OF AMERICAN DEAD IN FOREIGN SOIL.

[Acts 1920, chaps. 616, 629; 1921, chaps. 448, 502.]

COMMISSION.		Appointed by Governor, without compensation.
Walter A. Robinson, chairman	.	
Col. Edward L. Logan	.	
Lieut. Axel E. Zetterman (Navy)	.	
EXPENSES.		
General:—		\$1,650 00
Robert M. Irwin, services as secretary	.	132 75
Photographic work	.	290 00
Postage	.	293 12
Printing	.	39 58
4,000 copies report	.	38 11
Stationery and office supplies	.	50 00
Typewriter	.	
Travel:—		\$48 45
Automobile and carriage hire	.	112 10
Hotel and meals	.	143 56
Railroad and electric fares	.	10 49
Telephone and telegrams	.	314 60
		13 95
Sundries	.	
Foreign trip:—		\$80 90
Legal services	.	91 49
Maps, guides, etc.	.	350 93
Photographic work	.	22 19
Postage, stationery, etc.	.	

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 127

COMMISSION TO ASCERTAIN THE MOST APPROPRIATE METHODS OF CARE
FOR THE GRAVES OF AMERICAN DEAD IN FOREIGN SOIL—*Concluded.*

Travel:—			
Automobile hire	\$21 55		
Hotel, meals, etc.	1,118 01		
Steamship and railroad fares	2,716 85		
Miscellaneous (passports, baggage, etc.)	29 67		
		\$3,886 08	
Sundries		68 16	
			\$4,490 24
Unexpended balance of amount advanced for expenses of foreign trip (to be refunded in 1922)			\$7,321 11
			230 00
			\$7,551 11
Less amounts refunded:—			
Unexpended balance of advance for expenses of foreign trip in 1921		\$1,024 78	
Credit for typewriters returned		200 00	
Excessive charge for exchange (refund by bank)		187 15	
			1,411 93
			\$6,160 18
Expended:—			
1920	\$12,288 89		
1921	6,160 18		
	\$18,449 07		

DETAIL No. 127.

COMMISSION TO INVESTIGATE THE JUDICATURE OF THE COMMONWEALTH

[Acts 1919, chaps. 223, 242; 1920, chap. 194.]

COMMISSION.			
Henry N. Sheldon } George R. Nutter } Addison L. Green }	Appointed by Governor, without compensation.		
EXPENSES.			
Frank W. Grinnell, secretary		\$750 00	
Stenographic services, multigraphing, etc.		943 43	
Books, journals, etc.		33 20	
Conference expenses (railroad fares, meals, etc.)		895 00	
Stationery, postage and printing		49 00	
			\$2,660 63
Expended:—			
1920	\$2,063 37		
1921	2,669 72		
	\$4,733 09		

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 128.

DETAIL No. 128.

COMMISSION ON THE NECESSARIES OF LIFE.

[Acts 1919, chaps. 242, 253; 1920, chap. 629; 1921, chap. 325; Resolves, chap. 3.]

COMPENSATION OF MEMBERS.			
Eugene C. Hultman, chairman and fuel administrator	Appointed by Governor	\$5,416 69	\$9,616 69
Charles H. Adams, compensated to May 1 (part time)		1,950 00	
Adnah Neyhart, compensated to May 1		2,250 00	
OTHER SERVICES AND EXPENSES.			
Services:—			
Bernard P. Scanlan, secretary		\$3,325 00	
Edward F. O'Dowd, coal statistician		3,000 00	
Investigators		2,688 50	
Clerical, stenographic and other services		4,683 32	
Bulletins, reports, etc.		158 08	
Charts, blue prints, etc.		34 06	
Express, messenger service, etc.		25 83	
Frames		28 72	
Meals (overtime work)		24 35	
Multigraphing, typing, etc.		497 81	
Office partitions		335 00	
Postage		691 67	
Printing		457 03	
200 copies report		206 02	
Rent and lighting of office (15 Exchange Street) to April 1		572 98	
Rent of typewriter		85 00	
Stationery and office supplies		438 96	
Stenographic reports of hearings		140 76	
Telephone and telegrams		547 44	
Travel:—			
Automobile and carriage hire	\$37 55		
Hotel and meals	358 20		
Railroad and electric fares	385 78		
Telephone and telegrams	33 33		
		814 86	
Sundries		31 34	
			18,786 73
			\$28,403 42 ¹
Commission on Necessaries of Life.			
Expended:—			
1919	\$15,219 38		
1920	31,672 10	\$3,436 92	
1921	23,481 65	4,921 77	
	\$70,373 13	\$8,358 69	

¹ Expenses of fuel administration, amounting to \$4,921.77, combined with this account.

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 129.

DETAIL No. 129.

RECESS COMMITTEE ON CONSOLIDATING AND ARRANGING THE GENERAL

[Legislative Order, 1920; Acts 1920, chaps. 629, 644.]

[See also Details Nos. 123 and 212.]

TRAVELING EXPENSES.		
Members of Senate (18)		\$436 48
Members of House (43)		928 52
PRINTING.		
Calendars (1,200 copies)		

DETAIL No. 130.

COMMISSION TO INVESTIGATE THE QUESTION OF THE REGULATION OF
BOARDS AND OTHER ADVERTISING DEVICES.

[Acts 1919, chap. 242; Resolves, chap. 69.]

COMMISSION.		
Attorney-General	}	Without extra compensation.
Commissioner of Public Works, Division of Highways		
Commissioner of Public Safety		
EXPENSES.		
Grover C. Hoyt, services as secretary		
Expended: —		
1920	\$79 70	
1921	500 00	
	<hr/>	
	\$579 70	

DETAIL No. 131.

COMMISSION ON WATER SUPPLY NEEDS AND RESOURCES (DEPARTMENT
PUBLIC HEALTH AND METROPOLITAN DISTRICT COMMISSION).

[Acts 1919, chap. 242; Resolves, chap. 49; Acts 1920, chap. 225; Resolves 1921, chap. 42.]

Services: —		
J. Waldo Smith, consulting engineer		\$4,000
Bertram Brewer, engineer		3,750
Geologists and chemists		1,450
Engineers, rodmen, etc.		10,800
Gage readers		312
Clerical and stenographic		220
B. F. Smith & Co., contract, borings		13,045
John A. Healy, contract, test pits		261
Automobile repairs, supplies and storage		90
Engineers' supplies, instruments, etc. (including repairs)		100
Express and trucking		510
Maps and blue prints		60
Pipe and fittings		40

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 132, 133.

COMMISSION ON WATER SUPPLY NEEDS AND RESOURCES (DEPARTMENT OF
PUBLIC HEALTH AND METROPOLITAN DISTRICT COMMISSION) — Concluded.

Postage and printing		\$30 76
Rent, fuel and light (field office)		160 75
Stationery and office supplies		40 31
Typewriter		75 75
Travel: —		
Automobile, boat and carriage hire	\$1,235 92	
Hotel and meals	1,610 75	
Railroad and electric fares	261 54	
Telephone and miscellaneous	33 69	
Use of well drilling outfit		3,141 90
Sundries		420 00
		21 11
		\$38,618 57
Expended: —		
1919	\$4,878 50	
1920	31,371 09	
1921	38,618 57	
	\$74,868 16	

DETAIL No. 132.

INVESTIGATION RELATIVE TO TRAFFIC FACILITIES, BOSTON TO EAST BOSTON
BY DEPARTMENT OF PUBLIC WORKS (DIVISION OF WATERWAYS AND PUBLIC
LANDS) AND TRANSIT DEPARTMENT, CITY OF BOSTON.

[Acts 1919, chap. 242; Resolves, chap. 51; Resolves 1920, chap. 73.]

Pay rolls (engineers, draftsmen, inspectors, etc.)	\$1,233 16
Charles R. Gow Company, borings (labor and materials)	9,208 12
Blue prints, photographic supplies, etc.	42 84
Printing (1,500 copies report East Boston Teaming Tunnel)	1,365 15
Traveling expenses	30 81
Paid from Special Revenue (see Detail No. 99)	\$11,880 08
Expended: —	
1920	\$7,576 92
1921	11,880 08
	\$19,457 00

DETAIL No. 133.

RECESS COMMITTEES, EXPENSES — JOINT SPECIAL COMMITTEE ON PENSIONS.

[Legislative Order, 1920; Acts 1920, chap. 629.]

COMMITTEE.		
Francis Prescott, chairman	Senate	Without compensation.
William Wells		
Charles H. Hartsborn	House	
Henry L. Shattuck		
William H. Woodhead		
Wilfred J. Lamoureux		

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL

RECESS COMMITTEES, EXPENSES — JOINT SPECIAL COMMITTEE ON FINANCE
— Concluded.

EXPENSES.			
Wendell D. Howie, services as secretary	.	.	.
Advertising	.	.	.
Clippings	.	.	.
Mimeographing	.	.	.
Printing	.	.	.
Telephone and telegrams	.	.	.
Travel: —			
Hotel and meals	.	.	\$62 50
Railroad and electric fares	.	.	137 50
Expended: —			
1920	.	.	\$1,894 62
1921	.	.	674 80
			<u>\$2,569 42</u>

DETAIL No. 134.

INVESTIGATION OF MEASURES NECESSARY FOR THE PREVENTION AND CONTROL
OF BUBONIC PLAGUE (BY THE DEPARTMENT OF PUBLIC HEALTH).

[Acts 1920, chap. 643; Resolves, chap. 91.]

Services: —			
Special investigator	.	.	.
Bacteriologist and assistant	.	.	.
Chauffeur	.	.	.
Rat catchers	.	.	.
Bait for traps	.	.	.
Express	.	.	.
Film "The Rat Menace"	.	.	.
Flashlights and batteries	.	.	.
Hardware, tools, etc.	.	.	.
Rat traps	.	.	.
Rubber clothing	.	.	.
Traveling expenses	.	.	.
Sundries	.	.	.

1922.]

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 135, 136.

DETAIL No. 135.

INVESTIGATION RELATIVE TO TRAFFIC FACILITIES FOR THE DORCHESTER DISTRICT
OF THE CITY OF BOSTON (BY THE DEPARTMENT OF PUBLIC UTILITIES
AND THE TRANSIT DEPARTMENT, CITY OF BOSTON).

[Acts 1920, chap. 620; Resolves, chap. 36; Resolves 1921, chap. 22.]

Services (Boston Transit Department): —

Engineers	.	.	.	\$9,774 85
Transitmen, draftsmen, etc.	.	.	.	787 88
Draftsmen's supplies, blue prints, etc.	.	.	.	71 87
Traveling expenses	.	.	.	16 90
Typing and tabulating report	.	.	.	52 15
Expended: —				\$10,703 65
1920	.	.	.	\$3,697 88
1921	.	.	.	10,703 65
				<u>\$14,401 53</u>

DETAIL No. 136.

COMMISSION TO CONSIDER THE ADVISABILITY OF HOLDING AN INTERNATIONAL
EXPOSITION IN OR NEAR BOSTON.

[Acts 1920, chap. 620; Resolves, chap. 53.]

COMMISSION.			
William S. Felton, chairman	.	.	.
Chester I. Campbell, secretary	.	.	.
Col. Everett C. Benton	.	.	.
Joe Mitchell Chapple	.	.	.
James W. J. Day	.	.	.
Mark Temple Dowling	.	.	.
Leon R. Eyges	.	.	.
Walter A. Hawkins	.	.	.
Thomas A. Marvin	.	.	.
J. Walter Mullen	.	.	.
John R. O'Day	.	.	.
Clarence L. Watson	.	.	.
Appointed by Governor, without compensation.			
EXPENSES.			
Mimeographic and other services: —			
Reports of meetings and hearings	.	.	.
Drafting and copying report	.	.	.
Advertising	.	.	.
Luncheons (conferences)	.	.	.
Printing report	.	.	.
Traveling expenses	.	.	.
			<u>\$216 17</u>
			67 00
			513 07
			164 56
			25 00
			14 20
			<u>\$1,000 00</u>

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 137.

DETAIL No. 137.

COMMISSION TO INVESTIGATE THE BEST ROUTE FOR MAKING RAIL CONNECTIONS BETWEEN THE COMMONWEALTH'S FLATS IN EAST BOSTON AND BOSTON & ALBANY AND BOSTON & MAINE RAILROADS.

[Acts 1920, chap. 629; Resolves, chap. 54.]

COMMISSION.
Commissioner of Public Works
Chairman, Department of Public Utilities
Supervisor of Administration

Without extra compensation.

EXPENSES.
Engineers, inspectors, etc., as per pay roll (Division of Waterways)
Advertising

DETAIL No. 138.

COMMISSION TO CONSIDER METHODS FOR THE REHABILITATION AND VETERNAL TRAINING OF DISABLED SOLDIERS AND OTHERS.

[Acts 1920, chap. 629; Resolves, chap. 70.]

COMMISSION.
Chairman, Industrial Accident Board
Commissioner of Labor and Industries
Commissioner of Education

Without extra compensation.

EXPENSES.
Expenses of hearings: —
Advertising
Services, writing and placing advertisements
Stenographic reports

Expended: —
1920 \$61 36
1921 262 52
\$323 88

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 139, 140.

DETAIL No. 139.

COMMISSION TO INVESTIGATE THE NEED OF LEGISLATION RELATIVE TO THE SALE OF CORPORATE SECURITIES AND RELATED MATTERS.

[Acts 1920, chap. 629; Resolves, chap. 79.]

COMMISSION.
Attorney-General, chairman
Commissioner of Corporations and Taxation
Samuel Spring (appointed by Governor)

Without compensation.

EXPENSES.
Henry R. Surles, services as executive secretary \$430 00
Stenographic services (including reports of hearings) 388 70
Miscellaneous (100 copies report, etc.) 332 22
Postage, printing, telephone, etc. 59 51
Stationery and office supplies 45 89
Traveling expenses 92 96
Sundries 12 00

Expended: —
1920 \$439 18
1921 1,361 28
\$1,800 46

\$1,361 28

DETAIL No. 140.

SPECIAL COMMITTEE ON STREET RAILWAY INVESTIGATION.

[Legislative Order; Acts 1921, chap. 502.]

COMMITTEE.
Lyman W. Griswold } Senate
Walter A. Hardy }
Henry L. Shattuck } Without compensation.
James B. Brown } House
John W. McCormack }

EXPENSES.
Services: —
George S. Taft, counsel (including travel \$250) \$2,750 00
Elliott B. Church, junior counsel 475 00
Public accountants 2,400 00
Addressing, typing, etc. 664 90
Stenographic (reporting hearings) 3,045 90
Postage, printing and stationery 85 20
Sundries 11 14
\$9,432 14

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 141, 142.

DETAIL No. 141.

COMMISSION TO INVESTIGATE CERTAIN MATTERS OF INSURANCE.

[Acts 1921, chap. 502; Resolves, chap. 50.]

COMMISSION.		
Commissioner of Insurance John E. Oldham Frederic C. Nichols	Appointed by Governor	Without compensation.
EXPENSES.		
Grover C. Hoyt, services as secretary		\$00

DETAIL No. 142.

COMMISSION ON STATE ADMINISTRATION AND EXPENDITURES.

[Acts 1921, chap. 502; Resolves, chap. 53.]

COMMISSION.		
Edwin S. Webster, chairman Charles F. Weed Marion Churchill George U. Crocker Adolph Ehrlich Gardner W. Pearson Leonard F. Hardy Carl C. Emery Bernard Early Harry C. Woodill Joseph L. Larson Eben S. Draper John Mitchell	Appointed by Governor	Without compensation.
	Senate	
	House	

EXPENSES.		
Robert Brady, services as secretary		
Printing		
Stationery, telephone, etc.		
Typewriter		
Travel:—		
Automobile and carriage hire	\$45 00	
Hotel, meals, etc.	290 65	
Railroad and electric fares	216 02	
Sundries		

\$750 00
22 00
3 00
20 00
50 00
1 00
\$1,381 00

STATEMENT V.

Expenses for 1921 in Detail.

DETAILS 143, 144.

DETAIL No. 143.

COMMISSION TO EXAMINE AND REVISE THE LAWS RELATING TO BANKING.

[Acts 1921, chap. 502; Resolves, chap. 56.]

COMMISSION.		
Wellington Wells, chairman John M. Gibbs William M. Hannagan Davis B. Keniston Walter Shuebruk Commissioner of Banks George E. Brock William H. Burgess John E. White	Senate House Appointed by Governor	Without compensation.

EXPENSES.		
Wendell D. Howie, services as secretary		\$750 00
Stenographic services		385 01
Advertising		24 70
Photographs and prints		34 00
Postage and printing		37 54
Stationery and office supplies		49 30
Sundries		4 35
		\$1,284 90

DETAIL No. 144.

RECESS COMMITTEE TO CONTINUE THE INVESTIGATION OF MATTERS RELATIVE TO COUNTY GOVERNMENT.

[Legislative Order; Acts 1921, chap. 502.]

COMMITTEE.		
Alvin E. Bliss, chairman Walter E. McLane Wesley E. Monk George D. Chamberlain Harry A. Cooke Frank L. Brier, chairman James T. Bagshaw Dexter A. Snow Clarence P. Kidder Edwin G. Norman Frank N. Coulson Frederic W. Kingman Walter T. Crease Roland B. Sawyer James A. Goode	Senate House	Without compensation.

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL

RECESS COMMITTEE TO CONTINUE THE INVESTIGATION OF MATTERS RELATING
TO COUNTY GOVERNMENT — *Concluded.*

EXPENSES.		
Richard T. Howard, services as clerk		\$600 00
Postage, stationery, telephone, etc.		17 00
Rent of hall for hearing		20 00
Serving summons, witness fees, etc.		43 00
Stenographic report of hearing		20 00
Travel:—		
Automobile and carriage hire	\$410 55	
Cigars, etc.	150 00	
Hotel, meals, etc.	981 74	
Railroad and electric fares	517 98	
Telephone and miscellaneous	38 20	
		2,900 00
		\$2,900 00
Total, Special Legislative Investigations		\$125,912 00

1922.]

STATEMENT V.

Expenses for 1921 in Detail.

DETAIL 145.

THE JUDICIARY.

DETAIL No. 145.

SUPREME JUDICIAL COURT.

[Gen. Laws, chaps. 211, 221; Acts 1921, chaps. 203, 502.]

JUSTICES — SALARIES.			
[Gen. Laws, chap. 211, sect. 22.]			
	Travel.	Travel Allowance.	Salaries.
Chief justice:—			
Arthur P. Rugg	\$693 37	\$41 67	\$10,500 00
Associate justices:—			
Henry K. Braley	268 53	41 66	10,000 01
James B. Carroll	1,030 29	41 66	10,000 01
John C. Crosby	1,137 46	41 67	10,000 00
Charles A. DeCourcy	141 43	41 67	10,000 00
Charles F. Jenney	287 45	41 67	10,000 00
Edward P. Pierce	212 32	41 67	10,000 00
	\$3,770 85	\$291 67	
			\$70,500 02
JUSTICES — TRAVEL.			
[Gen. Laws, chap. 211, sect. 22.]			
Travel, as per list preceding			\$3,770 85
Travel allowance (for December, 1920) as per list preceding (Acts 1911, chap. 743)			291 67
			4,062 52
RETIRED JUSTICES.			
[Gen. Laws, chap. 32, sects. 61-63.]			
John W. Hammond			\$7,500 00
William C. Loring			7,500 00
James M. Morton			7,500 00
Henry N. Sheldon			7,500 00
			30,000 00
CLERK.			
[Gen. Laws, chap. 221, sect. 93.]			
Clarence H. Cooper, died September 9			\$2,712 50
Walter F. Frederick, from September 23			661 11
			3,373 61
CLERICAL ASSISTANCE TO JUSTICES.			
[Gen. Laws, chap. 211, sect. 23; chap. 221, sect. 90.]			
Clerks and stenographers			5,622 80
CLERICAL ASSISTANCE TO CLERK.			
[Gen. Laws, chap. 221, sect. 93.]			
Yara A. Cooper, to September 1			\$675 00
Margaret D. Reynolds, from October 1			133 33
			\$808 33