

The Commonwealth of Massachusetts

REPORT OF THE AUDITOR

FOR THE

FISCAL YEAR ENDING NOVEMBER 30, 1922



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The Commonwealth of Massachusetts

AUDITOR'S DEPARTMENT, Jan. 10, 1923.

To the Honorable Senate and House of Representatives.

I have the honor to present the seventy-fourth annual report of this Department, it being for the fiscal year ending Nov. 30, 1922. This will be the last report of the Auditor to contain the financial transactions of the Commonwealth, as under the provisions of chapter 545 of the Acts of 1922 my report will, in the future, relate only to audits.

By General Laws, chapter 11, section 15, the Auditor is required to state in his report 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 for 1922 were	\$32,821,256 18
Cash on hand Dec. 1, 1921, was	9,159,451 42
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The expenses paid from ordinary revenue were	\$41,980,707 60
	33,657,212 05
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Showing excess of revenue over payments of	\$8,323,495 55

The revenue receipts as shown above were \$2,014,566.18 in excess of the revised estimate which appears in the document issued by this Department, "Estimates upon which State Tax was levied, and Comparative Statements showing the Appropriations made by the Legislatures of 1921 and 1922."

Following is the detail of said estimate of ordinary revenue compared with the actual ordinary revenue for 1922: —

ESTIMATED AND ACTUAL ORDINARY REVENUE, 1922.

	Estimated Revenue (Revised), 1922.	Actual Revenue, 1922.
Ordinary revenue: —		
Business corporation tax, net	\$2,000,000 00	{ \$2,126,955 28
Public service corporation tax, net		603,882 23
Special corporation income tax		200,008 47
National bank stock tax, net	800,000 00	813,074 62
Savings bank tax	2,100,000 00	2,052,009 15
Insurance companies tax	2,450,000 00	2,184,790 33
Stock transfer tax	185,000 00	219,613 14
Inheritance tax	6,025,000 00	6,835,752 19
Other taxes		965 74
State highway assessments	700,000 00	1,111,961 44
Other assessments	75,000 00	17,668 58
Fines and penalties	15,000 00	9,197 50
Unclaimed deposits and escheats	17,000 00	27,044 83
Insurance licenses	160,000 00	128,275 00
Other licenses	350,000 00	333,296 55
Secretary's fees	500,000 00	489,759 85
Other fees	300,000 00	300,625 63
Charitable and correctional institution reimbursements	1,000,000 00	998,587 88
Educational institution reimbursements	500,000 00	382,086 41
Other reimbursements	747,690 00	701,518 78
Sales	70,000 00	276,807 65
Rents	30,000 00	74,862 06
Interest on deposits and deferred payments	300,000 00	413,727 62
Income from invested funds	7,000 00	6,881 89
Gifts and grants	125,000 00	115,853 90
Prison industries (transfer)	250,000 00	276,600 00
Miscellaneous	100,000 00	119,449 46
	<hr/>	
	\$18,806,690 00	\$20,821,256 18
State tax	12,000,000 00	12,000,000 00
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	\$30,806,690 00	\$32,821,256 18

ESTIMATE FOR 1923.

Ordinary Revenue.

Receipts.

The estimates of revenue for the year ending Nov. 30, 1923, which are based upon existing laws relative to taxes, licenses, fees and income of certain institutions, etc., are as follows:—

Ordinary revenue:—	
Business corporation tax, net	\$2,000,000 00
Public service corporation tax, net	550,000 00
National bank stock tax, net	500,000 00
Savings bank tax	2,000,000 00
Insurance companies tax	2,200,000 00
Stock transfer tax	200,000 00
Inheritance tax	6,000,000 00
State highway assessments	961,000 00
Other assessments	50,000 00
Fines and penalties	10,000 00
Unclaimed deposits and escheats	37,000 00
Insurance licenses	130,000 00
Other licenses	345,000 00
Secretary's fees	525,000 00
Other fees	300,000 00
Charitable and correctional institution reimbursements	1,100,000 00
Educational institution reimbursements	500,000 00
Other reimbursements	700,000 00
Sales	75,000 00
Rents	35,000 00
Interest on deposits and deferred payments	350,000 00
Income from invested funds	7,000 00
Gifts and grants	125,000 00
Military and naval service fund (transfer)	2,000,000 00
Miscellaneous	100,000 00
Estimated ordinary revenue	\$20,800,000 00
Cash on hand Dec. 1, 1922	\$8,323,495 55
Less so much as may be needed of available balances of previous appropriations	3,293,173 30
	5,030,322 25
	\$25,830,322 25

Expenses.

The estimates of the expenses for the fiscal year ending Nov. 30, 1923, are based upon the reports submitted to the Auditor under the provisions of section 3 of chapter 29 of the General Laws. The appropriations for the previous fiscal year, *upon the same basis*, are furnished for comparison.

	Estimates Dec 1, 1922, to Nov. 30, 1923.	Appropriations, 1922.	Increase.
Legislative Department	\$719,931 00	\$710,751 35	\$9,179 65
Judiciary	1,043,236 24	1,014,968 92	28,267 32
The Governor and Council	1,918,084 17	1,797,990 55	120,093 62
Secretary of the Commonwealth	241,150 00	370,046 29	128,896 29 ¹
Treasurer and Receiver-General	3,381,429 62	3,280,679 62	100,750 00
Auditor of the Commonwealth	797,972 25	689,757 74	108,214 51
Attorney-General	107,200 00	102,950 92	4,249 08
Department of Agriculture	252,620 00	175,200 00	77,420 00
Department of Conservation	968,624 00	865,656 70	102,967 30
Department of Banking and Insurance	563,425 50	543,787 38	19,638 12
Department of Corporations and Taxation	882,174 25	817,930 00	64,244 25
Department of Education	5,747,462 69	5,517,908 36	229,554 33
Department of Civil Service and Registration	175,829 00	169,346 40	6,482 60
Department of Industrial Accidents	179,420 00	170,274 84	9,145 16
Department of Labor and Industries	385,959 00	378,540 00	7,419 00
Department of Mental Diseases	8,592,499 31	6,809,526 00	1,782,973 31
Department of Correction	1,485,355 50	1,354,375 00	130,980 50
Department of Public Welfare	4,809,516 00	4,580,325 00	229,191 00
Department of Public Health	1,523,346 90	1,413,502 22	109,844 68
Department of Public Safety	739,063 00	567,285 06	171,777 94
Department of Public Works	10,912,906 38	7,932,637 31	2,980,269 07
Department of Public Utilities	227,298 00	218,674 63	8,623 37
Metropolitan District Commission	11,740 00	10,000 00	1,740 00
	\$45,666,242 81	\$39,492,114 29	\$6,303,024 81
	—	—	128,896 29
Less amount which may be appropriated from Special Revenue	7,366,440 00		
Ordinary Revenue appropriation requirements	\$38,299,802 81		
Estimates calling for appropriations from Ordinary Revenue for 1923			\$38,299,802 81
Less estimated revenue receipts, including cash on hand Dec. 1, 1922			25,830,322 25
Difference unprovided for			\$12,469,480 56

¹ Decrease.

These estimates cover only such appropriations as existing legislation requires. To determine the amount of the State tax there should be added to the difference unprovided for the amount of the special appropriations passed by the Legislature at its 1923 session, and there should be deducted the amount of any reductions from the estimated expenses.

Special Revenue.

Receipts.

	Estimated Revenue, 1923.	Free Cash (Estimated).	Total Available for Appropriation.
Motor vehicle fees and fines	\$7,050,000 00	\$63,835 48	\$7,113,835 48
Port of Boston	260,000 00	—	260,000 00
Gas and Electric Light Division	33,769 95	37,100 05	70,870 00
Smoke abatement	950 76	7,619 24	8,570 00
Fire prevention	23,936 63	63 37	24,000 00
Military and naval service fund	1,000,000 00	465,943 04	1,465,943 04
Waterways fund	5,000 00	34,447 32	39,447 32
	<u>\$8,373,657 34</u>	<u>\$609,008 50</u>	<u>\$8,982,665 84</u>

Expenses.

	Estimated Appropriation.
Motor vehicle fees and fines	\$7,000,000 00
Port of Boston	260,000 00
Gas and Electric Light Division	70,870 00
Smoke abatement	8,570 00
Fire prevention	24,000 00
Military and naval service fund	—
Waterways fund	3,000 00
	<u>\$7,366,440 00</u>

FUNDED DEBT.

The debt of the Commonwealth is divided into two parts, — the direct debt, which is incurred for State purposes, and is payable by the Commonwealth at large; and the contingent debt, which 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 the cities and towns of said districts. The contingent debt also includes the loans on account of Hingham highway and Cambridge subway, and the city of Boston's proportion (two-thirds) of the loan on account of the Suffolk County Court House and its proportion (one-tenth) of the defence of the Commonwealth loan.

Direct Debt.

Total direct debt Dec. 1, 1921	\$52,443,622 54
Increased during the year by the issue of notes to the amount of	<u>4,000,000 00</u>
	\$56,443,622 54

Decreased by the payment of —

Abolition of grade crossings bonds	\$34,000 00
Armory bonds	173,000 00
Defence of the Commonwealth notes	243,000 00
Development of the Port of Boston bonds	225,000 00
Harbor improvement bonds	60,000 00
Massachusetts emergency war bonds and notes	126,722 53
Massachusetts military service bonds and notes	7,302,000 00
Metropolitan parks, series two, bonds	32,193 75
Prisons and hospitals bonds	12,000 00
Soldiers' gratuity bonds	56,000 00
State highway bonds	437,000 00
State House construction bonds	110,000 00
Suffolk County Court House bonds	10,000 00
Western Massachusetts highway bonds	144,000 00

8,964,916 28
\$47,478,706 26

Amount of sinking funds Dec. 1, 1921	\$23,131,826 03
Increase during the year	<u>959,268 49</u>
	\$24,091,094 52

Less bonds paid: —

Armory loan	\$100,000 00
Development of the Port of Boston loan (paid under chapter 129 of Acts of 1922)	225,000 00
	<u>325,000 00</u>

23,766,094 52

Net direct debt Nov. 30, 1922 \$23,712,611 74

being a decrease for the year of \$5,599,184.77.

Contingent Debt.

Total contingent debt Dec. 1, 1921	\$85,605,511	99
Increased during the year by the issue of bonds to the amount of	600,000	00
	<u>\$86,205,511</u>	99
Decreased by the payment of —		
Cambridge subway bonds	\$41,000	00
Charles River Basin bonds	10,000	00
Defence of the Commonwealth bonds	27,000	00
Metropolitan parks bonds	20,250	00
Metropolitan parks, series two, bonds	50,306	25
Metropolitan sewerage, north system, bonds	25,500	00
Metropolitan sewerage, south system, bonds	30,000	00
Metropolitan water bonds	44,000	00
Suffolk County Court House bonds	20,000	00
	<u>268,056</u>	25
	<u>\$85,937,455</u>	74
Amount of sinking funds Dec. 1, 1921	\$30,650,393	09
Increase during the year	2,003,677	15
	<u>32,654,070</u>	24
Net contingent debt Nov. 30, 1922	<u>\$53,283,385</u>	50

being a decrease for the year of \$1,671,733.40.

Increase in Direct Debt.

This debt was increased by the issue of notes of the following loan: —

Massachusetts military service	\$4,000,000	00
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Increase in Direct Debt Sinking Funds.

These funds were increased from the following sources: —

<i>Income from Investments.</i>		
Abolition of grade crossings	\$370,949	69
Armory	66,029	99
Development of the Port of Boston	54,547	28
Harbor improvement	12,792	89
Massachusetts war	43,844	91
Medfield Insane Asylum	43,643	73
Metropolitan parks, series two	47,566	33
Prisons and hospitals	193,709	70
State highway	109,620	95
	<u>\$942,705</u>	47

Street Railway Tax.

Metropolitan parks, series two	\$4,405	02
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Revenue Appropriation.

Metropolitan parks, series two	12,158	00
	<u>\$959,268</u>	49

Increase in Contingent Debt.

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

Metropolitan sewerage, south system	\$100,000	00
Metropolitan water	500,000	00
	<u>\$600,000</u>	00

Increase in Contingent Debt Sinking Funds.

These funds were increased from the following sources: —

Income from Investments.

Charles River Basin	\$54,843	62
Metropolitan parks	187,609	95
Metropolitan parks, series two	47,566	33
Metropolitan sewerage, north system	150,759	29
Metropolitan sewerage, south system	92,345	34
Metropolitan water	774,915	70
	<u>\$1,308,040</u>	23

Assessments on Cities and Towns.

Charles River Basin	\$8,503	87
Metropolitan parks	59,713	90
Metropolitan parks, series two	12,158	00
Metropolitan sewerage, north system	151,012	22
Metropolitan sewerage, south system	124,679	34
Metropolitan water	210,504	77
	<u>566,572</u>	10

Rents, Land Products, etc.

Metropolitan sewerage, north system	\$75	00
Metropolitan water	98,505	87
	<u>98,580</u>	87

Street Railway Tax.

Metropolitan parks, series two	4,405	02
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Boston Embankment.

Charles River Basin: —		
Assessments	\$581	76
Interest	25,497	17
	<u>26,078</u>	93
	<u>\$2,003,677</u>	15

LOANS, SINKING FUNDS AND ANNUAL INTEREST.

Direct Debt.

	Latest Matur- ity.	Amount.	Sinking Fund.	Annual Interest.
Abolition of grade crossings	1939	\$10,300,000 00	\$9,080,014 06	\$370,565 00
Abolition of grade crossings, serial bonds	1941	609,000 00	—	
Armory	1939	2,065,000 00	1,541,597 92	120,820 00
Armory, serial bonds	1944	1,339,500 00	—	
Defence of the Commonwealth, serial bonds	1929	1,944,000 00	—	91,125 00
Development of the Port of Boston, serial bonds	1957	6,755,000 00	2,084,519 72	274,075 00
Harbor improvement	1937	500,000 00	313,141 38	34,625 00
Harbor improvement, serial bonds	1933	445,000 00	—	
Hingham highway, notes	1941	27,750 00	—	—
Massachusetts war	1928	1,240,000 00	1,073,224 83	37,200 00
Massachusetts Hospitals for Consumptives	1939	765,500 00	—	25,930 00
Massachusetts Hospital for Epileptics	1939	666,450 00	4,741,577 58	21,973 50
Prisons and hospitals	1939	5,906,500 00	—	215,877 50
Prisons and hospitals, serial bonds	1940	214,000 00	—	
Massachusetts emergency war, serial bonds	1928	210,000 00	—	8,925 00
Massachusetts military service, notes	1923	1,000,000 00	—	42,300 00
Medfield Insane Asylum	1936	1,169,800 00	1,068,300 15	40,943 00
Metropolitan parks, series two	1949	2,567,500 00	1,180,444 60	111,680 63
Metropolitan parks, series two, serial bonds	1956	607,206 25	—	
State highway	1933	3,225,000 00	2,683,274 28	221,921 25
State highway, serial bonds	1941	3,083,500 00	—	
State House construction, serial bonds	1939	1,470,000 00	—	58,800 00
Suffolk County Court House, serial bonds	1939	160,000 01	—	5,530 00
Western Massachusetts highway, serial bonds	1932	1,208,000 00	—	50,810 00
Totals		\$47,478,706 26	\$23,766,094 52	\$1,733,100 88
Less sinking funds		23,766,094 52		
Net direct debt		\$23,712,611 74		

¹ Demand.*Contingent Debt.*

	Latest Matur- ity.	Amount.	Sinking Fund.	Annual Interest.
Cambridge subway, serial bonds	1970	\$7,788,000 00	—	\$354,050 00
Charles River Basin	1950	4,125,000 00	\$1,375,441 54	151,930 00
Charles River Basin, serial bonds	1954	273,000 00	—	
Defence of the Commonwealth, serial bonds	1929	216,000 00	—	10,125 00
Hingham highway, notes	1941	46,250 00	—	—
Metropolitan parks, serial bonds	1956	161,500 00	—	307,121 87
Metropolitan parks	1949	8,785,000 00	4,650,143 98	
Metropolitan parks, Nantasket	1941	700,000 00	1,180,444 60	21,000 00
Metropolitan parks, series two	1949	2,567,500 00		117,401 88
Metropolitan parks, series two, serial bonds	1956	759,293 75	—	
Metropolitan sewerage, north system	1949	6,563,000 00	3,835,862 58	230,591 67
Metropolitan sewerage, north system, serial bonds	1956	719,000 00	—	
Metropolitan sewerage, south system	1946	8,877,912 00	2,381,236 99	338,482 36
Metropolitan sewerage, south system, serial bonds	1961	898,000 00	—	
Metropolitan water	1950	41,398,000 00	19,230,940 55	1,460,923 75
Metropolitan water, serial bonds	1962	1,740,000 00	—	
Suffolk County Court House, serial bonds	1939	319,999 99	—	11,060 00
Totals		\$85,937,455 74	\$32,654,070 24	\$3,002,686 53
Less sinking funds		32,654,070 24		
Net contingent debt		\$53,283,385 50		

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

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
Nov. 30, 1922	23,712,611 74

IN CONCLUSION.

During the past year an effort has been made to audit the accounts of all institutions and departments at least once, but I have been unable to complete the round, owing to the limited auditing force at my command. In order to make the careful audit required by law, it will be necessary to considerably increase the number of examiners, and in my estimate for the appropriation for 1923 I have endeavored to provide for the necessary increase.

Special studies have been made in several institutions in connection with the handling of the stores' accounts, which has led to a more accurate and careful recording of these transactions. Attention has been directed to the problem of the collection of charges by the various State hospitals, with the result that substantial sums of revenue have been covered into the State treasury. Constructive work has not been neglected and among other things a study of the farm accounts and their relation to the institution is being made, and the accounts are being further developed in order that the farm transactions will be

	Special Revenue and Loans.	Ordinary Revenue.
Expense	\$10,110,844 44	\$30,356,694 10
Interest	252,670 59	1,756,601 67
Total expense, including interest		\$42,476,810 80
Debt obligations	\$94,000 00	\$1,543,916 28
Temporary loan notes		8,002,000 00
Trust funds and deposits		3,255,705 44
Agency accounts		27,630,868 69
Sinking funds		2,594,500 00
Transfer		373,195 75
Refunds and other non-revenue		269,004 41
Metropolitan district funds		11,019,894 65
		\$97,259,896 02
Cash on hand Nov. 30, 1922		15,160,279 01
		\$112,420,175 03

STATEMENT II. — RECEIPTS AND PAYMENTS ON ACCOUNT OF REVENUE.

STATEMENT II.

RECEIPTS AND PAYMENTS

RECEIPTS.

Detail	Ordinary Revenue.		
1	State tax	\$12,000,000	00
2	Corporation taxes	8,200,333	22
3	Inheritance taxes	6,835,752	19
4	Other taxes	965	74
5	Special assessments	1,129,630	02
6	Court fines and penalties	9,197	50
7	Unclaimed deposits and escheats	27,044	83
	Licenses: —		
15	Department of Conservation	\$178,599	80
16	Department of Banking and Insurance	138,525	00
22	Department of Labor and Industries	63,774	00
23	Department of Mental Diseases	1,242	50
26	Department of Public Health	745	00
28	Department of Public Safety	33,758	32
29	Department of Public Works	13,963	93
30	Department of Public Utilities	29,337	00
35	Other	1,626	00
		461,571	55
	Fees: —		
9	Judiciary	\$80,341	48
11	Secretary of the Commonwealth	489,759	85
12	Treasurer and Receiver General	1	00
16	Department of Banking and Insurance	17,374	50
17	Department of Corporations and Taxation	25,057	66
18	Department of Education	48,358	36
20	Department of Civil Service and Registration	72,397	50
21	Department of Industrial Accidents	14,272	13
26	Department of Public Health	4,094	00
28	Department of Public Safety	38,651	40
29	Department of Public Works	57	00
30	Department of Public Utilities	20	00
		790,385	48
	Reimbursement for services: —		
10	Governor and Council — military	\$238	00
13	Department of the Attorney General	1,722	56
14	Department of Agriculture	78	50
15	Department of Conservation	29,474	51
16	Department of Banking and Insurance	25,108	82
17	Department of Corporations and Taxation	500,557	80
18	Department of Education	4,952	85
19	Department of Education — schools	382,086	41
20	Department of Civil Service and Registration	424	65
22	Department of Labor and Industries	11,552	07
23	Department of Mental Diseases	2,352	43
24	Department of Correction	9,196	00
25	Department of Public Welfare	92,471	29
26	Department of Public Health	4,099	76
27	Institutions	998,587	88
28	Department of Public Safety	18,183	77
29	Department of Public Works	1,105	77
		2,082,193	07
	Amount carried forward	\$31,537,073	60

STATEMENT II. — RECEIPTS AND PAYMENTS ON ACCOUNT OF REVENUE.

STATEMENT II.

ON ACCOUNT OF REVENUE.

PAYMENTS.

Detail	Ordinary Revenue.		
	Legislative Department	\$748,964	29
	Legislative investigations	61,555	29
	Judiciary	985,525	51
	Governor and Council	1,773,470	37
	Secretary of the Commonwealth	509,917	42
	Treasurer and Receiver General	206,171	85
	Department of the Auditor	455,725	71
	Department of the Attorney General	107,427	01
	Department of Agriculture	177,830	83
	Department of Conservation	827,025	20
	Department of Banking and Insurance	502,782	01
	Department of Corporations and Taxation	824,171	90
	Department of Education	5,515,270	01
	Department of Civil Service and Registration	161,219	68
	Department of Industrial Accidents	158,073	35
	Department of Labor and Industries	338,873	53
	Department of Mental Diseases	7,790,838	54
	Department of Correction	1,315,156	45
	Department of Public Welfare	4,906,941	57
	Department of Public Health	1,504,181	64
	Department of Public Safety	525,117	34
	Department of Public Works	822,237	89
	Department of Public Utilities	123,441	89
	Metropolitan District Commission	14,774	82
	Total expenses and outlays		\$30,356,694 10
	Interest on debt		1,756,601 67
	Debt obligations		1,543,916 28
	Total ordinary revenue		\$33,657,212 05
	Amount carried forward		\$33,657,212 05

STATEMENT II. — RECEIPTS AND PAYMENTS ON ACCOUNT OF REVENUE.

RECEIPTS — Continued.

Detail	Amount brought forward	\$31,537,073 60
	Ordinary Revenue — Concluded.	
	Sales: —	
8	Legislative Department	\$1,335 73
	Governor and Council: —	
10	Military	4,715 09
10	State Library	42 28
10	Superintendent of Buildings	466 33
10	Commission on Disposal of Worthless Books	1,117 06
11	Secretary of the Commonwealth	33,408 50
14	Department of Agriculture	393 25
15	Department of Conservation	12,157 78
17	Department of Corporations and Taxation	4,857 07
18	Department of Education	3,845 82
19	Department of Education — schools	114,919 39
22	Department of Labor and Industries	6 00
25	Department of Public Welfare	4,898 59
26	Department of Public Health	269 04
27	Institutions	86,530 50
28	Department of Public Safety	6,614 80
29	Department of Public Works	1,229 82
		276,807 65
	Rents: —	
	Governor and Council: —	
10	Military	\$18,863 35
10	Superintendent of Buildings	1 00
14	Department of Agriculture	80 00
15	Department of Conservation	322 53
18	Department of Education	1,336 28
19	Department of Education — schools	3,802 69
22	Department of Labor and Industries	1,450 00
27	Institutions	34,700 51
29	Department of Public Works	14,305 70
		74,862 06
	Interest: —	
19	Department of Education — schools	\$4,693 86
27	Institutions	10,539 44
32	On deposits and deferred payments	398,494 32
		413,727 62
33	Income on invested funds	6,881 89
	Miscellaneous: —	
10	Governor and Council — military	\$1,401 31
19	Department of Education — schools	12,208 22
27	Institutions	4,980 18
29	Department of Public Works	79 84
31	Metropolitan District Commission	3,301 20
35	Other miscellaneous receipts	882 96
		22,853 71
34	Gifts and grants	115,853 90
	Ordinary revenue	\$32,448,060 43
36	Transfer receipts from ordinary revenue	373,195 75
	Total ordinary revenue	\$32,821,256 18
	Cash on hand Dec. 1, 1921	9,159,451 42
		\$41,980,707 60

STATEMENT II. — RECEIPTS AND PAYMENTS ON ACCOUNT OF REVENUE.

PAYMENTS — Continued.

	Amount brought forward	\$33,657,212 05
	Cash on hand Nov. 30, 1922	8,323,495 55
		\$41,980,707 60

STATEMENT II. — RECEIPTS AND PAYMENTS ON ACCOUNT OF REVENUE.

RECEIPTS — Continued.

Detail	Special Revenue and Loans.		
37	War bonus taxes		\$4,027,946 22
	Special assessments: —		
38	Fire prevention	\$23,309 40	
39	Gas and Electric Light	50,296 52	
40	Smoke abatement	8,800 00	82,405 92
	Court fines and penalties: —		
39	Gas and Electric Light	\$155 00	
41	Motor vehicle fees	264,551 53	264,706 53
	Licenses: —		
41	Motor vehicle fees	\$5,620,916 63	
42	Port of Boston	10,112 47	
43	Waterways fund	2,876 87	5,633,905 97
	Fees: —		
39	Gas and Electric Light		30,909 35
	Reimbursement for services: —		
41	Motor vehicle fees	\$106,167 79	
42	Port of Boston	4,278 67	
43	Waterways fund	1,713 49	112,159 95
	Sales: —		
42	Port of Boston	\$26,672 77	
44	Division of the Blind	204,203 44	
45	Massachusetts Reformatory	217,887 44	
46	Prison Camp and Hospital	15,189 22	
47	Reformatory for Women	132,226 66	
48	State Prison	615,670 84	1,211,850 37
	Rents: —		
42	Port of Boston		224,415 75
	Interest: —		
49	Veneral disease trust, United States grant	\$5 97	
50	Income, Massachusetts School Fund	3,944 79	3,950 76
	Gifts and grants: —		
49	Veneral disease trust, United States grant	\$199 07	
51	Highway improvement	110,917 63	
52	Highway trust, United States grant	1,869,131 45	
53	Improvement of rivers and harbors trust	81,282 08	
54	Massachusetts Soldiers' Home, United States grant	41,160 00	
55	Pilgrim Tercentenary Commission, celebration	45,000 00	
56	Agricultural extension work, United States grant	30,644 89	
57	Aircraft landing field	10,784 00	
58	Endowment of colleges, United States grant	50,000 00	
59	Vocational education trust, United States grant	170,048 60	2,409,167 72
	Income from invested funds: —		
50	Massachusetts School Fund	\$403,317 01	
60	Technical education, Commonwealth grant	4,970 00	
61	Technical education, United States grant	10,950 00	
62	Millicent Library	3,200 00	422,437 01
	Amount carried forward		\$14,423,855 55

STATEMENT II. — RECEIPTS AND PAYMENTS ON ACCOUNT OF REVENUE.

PAYMENTS — Continued.

Detail	Special Revenue and Loans.		
	Special revenue (subject to appropriation): —		
38	Fire prevention	\$23,496 63	
39	Gas and electric light	71,095 87	
40	Smoke abatement	8,172 22	
41	Motor vehicle fees	5,839,391 93	
42	Port of Boston	474,971 12	
43	Waterways fund	96 30	\$6,417,224 07
	Special revenue (not available for appropriation): —		
	Industries: —		
44	Division of the Blind	\$203,311 83	
45	Massachusetts Reformatory	171,538 06	
46	Prison Camp and Hospital	13,110 83	
47	Reformatory for Women	109,255 84	
48	State Prison	415,059 05	
50	Income, Massachusetts School Fund	381,960 46	
51	Highway improvement	85,917 63	
52	Highway trust, United States grant	1,572,409 21	
53	Improvement of rivers and harbors trust	81,282 08	
54	Massachusetts Soldiers' Home, United States grant	41,160 00	
55	Pilgrim Tercentenary Commission, celebration	45,000 00	
56	Agricultural extension work, United States grant	30,644 89	
57	Aircraft landing field	10,784 00	
58	Endowment of colleges, United States grant	50,000 00	
59	Vocational education trust, United States grant	108,979 17	
60	Income technical education, Commonwealth grant	4,970 00	
61	Income technical education, United States grant	10,950 00	
62	Income, Millicent Library	3,200 00	3,339,533 05
	Loans: —		
37	Military and naval service fund	\$95,310 00	
63	Armory	8,431 31	
64	Defence of the Commonwealth	1,711 91	
65	Hingham highway	78,966 27	
66	Massachusetts war	25 90	
67	Western Massachusetts highway	169,641 93	354,087 32
	Interest on debt: —		
37	Military and naval service fund	\$246,500 00	
42	Development of the Port of Boston loan	6,170 59	252,670 59
	Debt obligations: —		
68	Abolition of grade crossings loan	\$34,000 00	
69	Harbor improvement loan	60,000 00	94,000 00
	Temporary notes issued in anticipation of bond issues: —		
37	Military and naval service fund		7,002,000 00
	Special revenue		\$17,459,515 03
	Transfer payments to ordinary revenue: —		
37	Military and naval service fund	\$24,520 00	
39	Gas and electric light	104 95	
45	Massachusetts Reformatory, industries	76,400 00	
46	Prison Camp and Hospital, industries	26,961 12	
	Amounts carried forward	\$127,986 07	\$17,459,515 03

STATEMENT II. — RECEIPTS AND PAYMENTS ON ACCOUNT OF REVENUE.

RECEIPTS — *Concluded.*

Detail	Amount brought forward		\$14,423,855 55
	Special Revenue and Loans — Concluded.		
	Miscellaneous:—		
42	Port of Boston	\$171 52	
50	Income, Massachusetts School Fund	164,551 34	
			164,722 86
	Temporary notes issued in anticipation of bond issues:—		
37	Military and naval service fund		4,000,000 00
	Total special revenue and loans		\$18,588,578 41
	Cash on hand Dec. 1, 1921		3,201,387 01
			\$21,789,965 42
	Non-Revenue.		
71	Receipts to be refunded		\$235,929 41
	Cash on hand Dec. 1, 1921		33,075 00
			\$269,004 41
	Recapitulation.		
	Ordinary revenue		\$32,821,256 18
	Special revenue and loans		18,588,578 41
	Non-revenue		235,929 41
	Total		\$51,645,764 00
	Cash on hand Dec. 1, 1921		12,393,913 43
			\$64,039,677 43

STATEMENT II. — RECEIPTS AND PAYMENTS ON ACCOUNT OF REVENUE.

PAYMENTS — *Concluded.*

Detail	Amounts brought forward	\$127,986 07	\$17,459,515 03
	Special Revenue and Loans — Concluded.		
	Transfer payments to ordinary revenue — <i>Concluded.</i>		
47	Reformatory for Women, industries	25,000 00	
48	State Prison, industries	175,200 00	
59	Vocational education trust, United States grant	31,111 06	
63	Armory loan	13,560 15	
70	State House construction loan	338 47	
			373,195 75
	Total special revenue and loans		\$17,832,710 78
	Cash on hand Nov. 30, 1922		3,957,254 64
			\$21,789,965 42
	Non-Revenue.		
71	Refunded receipts		\$235,929 41
72	Defence of the Commonwealth loan, serial bonds		27,000 00
72	Defence of the Commonwealth loan, interest		6,075 00
			\$269,004 41
	Recapitulation.		
	Ordinary revenue		\$33,657,212 05
	Special revenue and loans		17,832,710 78
	Non-revenue		269,004 41
	Total		\$51,758,927 24
	Cash on hand Nov. 30, 1922		12,280,750 19
			\$64,039,677 43

STATEMENT III. — RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

STATEMENT III.

RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS, AGENCY

RECEIPTS.

Detail	Cash on hand Dec. 1, 1921		\$4,914,133 95
TRUST FUNDS.			
Cemeteries: —			
352	Darwin Barnard, income	\$9 50	
352	Henry F. Barrows, income	125 00	
352	Abbie Bodwell, income	13 20	
352	Phoebe R. Clifford, income	9 00	
352	Austin B. Fletcher, income	200 00	
352	Franklin Association, income	400 00	
352	Julius J. George, income	85 00	
352	Philip McBryan, income	42 50	
352	Mary Murphy, income	8 50	
352	Elizabeth H. Page, income	8 00	
352	David Parham, income	8 00	
352	Sarah A. Sawyer	100 00	
352	Sarah A. Sawyer, income	4 24	
352	Hannah W. Smith, income	12 00	
353	Albert H. Munsell, State Normal Art School, income	469 90	
354	Boston aviation field	10,784 00	
355	Bridgewater Normal School playground	50 00	
356	Dividends from insolvent corporations	1,154 86	
357	Elizabeth C. Stevens, State Normal School at Bridgewater	521 31	
358	Escheated estates	44,538 93	
359	Frank S. Stevens School, income	1,000 00	
360	Gustavus A. Hinckley, free scholarship, income	244 12	
363	Industrial accident	2,600 00	
364	Industrial School, Fay, income	42 62	
365	Industrial School, Lamb, income	42 68	
367	Land Registration Assurance	19,103 02	
368	Lyman School, Lamb, income	63 02	
369	Lyman School, Lyman trust, income	1,760 74	
370	Lyman School, Lyman	1,609 68	
371	Massachusetts School	352,050 00	
371	Massachusetts School, income	194,500 00	
372	Pilgrim Tercentenary	45,000 00	
374	Robert Charles Billings, State Normal Art School, income	77 21	
375	Robert Charles Billings, State Normal School in Framingham, income	68 62	
376	Rogers book	1,000 00	
376	Rogers book, income	36 20	
377	Rutland State Sanatorium	1,350 00	
377	Rutland State Sanatorium, income	31 70	
378	State employees' annuities	543,199 29	
379	Teachers' annuities	1,437,822 32	
380	Todd Normal School	500 00	
380	Todd Normal School, income	762 37	
381	Unclaimed court deposits	10,000 00	
382	Unpaid checks	6,589 85	
383	Unpaid wage fund	2 25	
386	Vocational rehabilitation	325 00	
387	Vocational rehabilitation, United States grant	36,930 77	
		2,715,255 40	
	Amount carried forward	\$7,629,389 35	

STATEMENT III. — RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

STATEMENT III.

ACCOUNTS, TRUST DEPOSITS AND TEMPORARY LOANS.

PAYMENTS.

Detail			
TRUST FUNDS.			
Cemeteries: —			
352	Darwin Barnard, income	\$9 50	
352	Henry F. Barrows, income	45 90	
352	Abbie Bodwell, income	13 20	
352	Phoebe R. Clifford, income	5 32	
352	Austin B. Fletcher, income	200 00	
352	Franklin Association, income	400 00	
352	Julius J. George, income	85 00	
352	Philip McBryan, income	42 50	
352	Mary Murphy, income	8 50	
352	Elizabeth H. Page, income	8 00	
352	David Parham, income	8 00	
352	Sarah A. Sawyer	100 00	
352	Sarah A. Sawyer, income	6 24	
352	Hannah W. Smith, income	12 00	
354	Boston aviation field	10,784 00	
356	Dividends from insolvent corporations	126 66	
357	Elizabeth C. Stevens, State Normal School at Bridgewater	100 99	
358	Escheated estates	16,741 17	
359	Frank S. Stevens School, income	1,000 00	
360	Gustavus A. Hinckley free scholarship, income	395 00	
361	Highway improvement	7,888 24	
362	Highway trust	201,409 86	
363	Industrial accident	832 00	
364	Industrial School, Fay, income	70 00	
366	Inheritance tax deposits	25 00	
369	Lyman School, Lyman trust, income	803 91	
371	Massachusetts School	350,550 00	
371	Massachusetts School, income	245,090 80	
372	Pilgrim Tercentenary	65,431 68	
373	Provincetown Tercentenary	80,902 85	
375	Robert Charles Billings, State Normal School in Framingham, income	60 00	
376	Rogers book	1,000 00	
376	Rogers book, income	34 50	
377	Rutland State Sanatorium	1,350 00	
378	State employees' annuities	541,809 92	
379	Teachers' annuities	1,435,479 17	
380	Todd Normal School	500 00	
381	Unclaimed court deposits	11,857 66	
382	Unpaid checks	4,345 18	
384	Venereal disease trust	199 07	
385	Vocational education, United States grant	26,772 59	
386	Vocational rehabilitation	325 00	
387	Vocational rehabilitation, United States grant	8,379 76	
		\$3,015,209 17	
	Amount carried forward	\$3,015,209 17	

STATEMENT III. — RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

RECEIPTS — *Continued.*

Detail	Amount brought forward		\$7,629,389 35
AGENCY ACCOUNTS.			
388	Abolition of grade crossings, advances	\$16,380 00	
389	Boston Elevated Railway deficiency	520,604 77	
390	Cambridge subway	397,425 00	
391	Corporation tax	9,202,882 81	
392	Defence of the Commonwealth loan, serial bonds	54,000 00	
393	Defence of the Commonwealth, interest	16,875 00	
395	Income tax	12,608,531 02	
396	Interest on bank balances	20,352 72	
397	National bank tax	1,125,879 42	
398	Office supplies, furniture and equipment	165,125 62	
399	Public service corporation tax	1,509,999 08	
400	Reimbursement of taxes lost by soldiers' exemption	23,608 74	
401	State Boxing Commission	24,021 17	
402	Street railway tax	438,891 66	
403	Suffolk County Court House loan, serial bonds	20,000 00	
404	Suffolk County Court House loan, interest	11,760 00	
			26,156,337 01
SINKING FUNDS.			
405	Abolition of grade crossings loan	\$960,449 69	
406	Armory loan	266,029 99	
407	Development of the Port of Boston loan	288,547 28	
408	Harbor improvement loan	33,292 89	
409	Massachusetts war loan	113,344 91	
410	Medfield Insane Asylum loan	113,143 73	
411	Prisons and hospitals loan	501,709 70	
412	State highway loan	283,620 95	
			2,560,139 14
METROPOLITAN DISTRICT FUNDS.			
Charles River Basin:—			
413	Sinking	\$178,926 42	
414	Interest	157,297 41	
415	Serial bonds	10,000 00	
416	Maintenance	161,863 29	
			508,087 12
Metropolitan parks:—			
417	Trust	\$94 89	
418	Sinking	549,323 85	
419	Interest	357,324 27	
420	Serial bonds	18,750 00	
421	Expense	254,994 92	
423	Maintenance	824,311 25	
425	Maintenance, Nantasket	75,353 62	
426	Maintenance, Wellington bridge	14,764 14	
			2,094,916 94
Metropolitan parks, series two:—			
427	Sinking	\$281,758 70	
428	Interest	248,534 09	
429	Serial bonds	82,500 00	
431	Maintenance	355,206 36	
434	Neponset bridge loan, interest	5,373 12	
			973,372 27
	Amount carried forward		\$39,922,241 83

STATEMENT III. — RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

PAYMENTS — *Continued.*

Detail	Amount brought forward		\$3,015,209 17
AGENCY ACCOUNTS.			
389	Boston Elevated Railway, deficiency	\$517,196 45	
390	Cambridge subway	397,125 00	
391	Corporation tax	10,758,596 79	
392	Defence of the Commonwealth loan, serial bonds	27,000 00	
393	Defence of the Commonwealth loan, interest	11,475 00	
394	Eastern Massachusetts Street Railway	102,275 00	
395	Income tax	12,467,719 68	
396	Interest on bank balances	20,352 72	
397	National bank tax	1,123,583 39	
398	Office supplies, furniture and equipment	175,832 20	
399	Public service corporations tax	1,492,267 70	
400	Reimbursement of taxes lost by soldiers' exemption	23,608 74	
401	State Boxing Commission	41,479 63	
402	Street railway tax	440,596 39	
403	Suffolk County Court House loan, serial bonds	20,000 00	
404	Suffolk County Court House loan, interest	11,760 00	
			27,630,868 69
SINKING FUNDS.			
405	Abolition of grade crossings loan	\$977,000 00	
406	Armory loan	269,000 00	
407	Development of the Port of Boston loan	286,000 00	
408	Harbor improvement loan	33,500 00	
409	Massachusetts war loan	115,000 00	
410	Medfield Insane Asylum loan	115,000 00	
411	Prisons and hospitals loan	510,500 00	
412	State highway loan	288,500 00	
			2,594,500 00
METROPOLITAN DISTRICT FUNDS.			
Charles River Basin:—			
413	Sinking	\$182,500 00	
414	Interest	156,240 80	
415	Serial bonds	10,000 00	
416	Maintenance	169,945 97	
			518,686 77
Metropolitan parks:—			
418	Sinking	\$559,500 00	
419	Interest	350,700 16	
420	Serial bonds	20,250 00	
421	Expense	200,920 49	
422	Loan	13,672 26	
423	Maintenance	823,031 49	
424	Neponset valley	14 00	
425	Maintenance, Nantasket	68,129 23	
426	Maintenance, Wellington bridge	15,021 95	
			2,051,239 58
Metropolitan parks, series two:—			
427	Sinking	\$288,000 00	
428	Interest	236,380 51	
429	Serial bonds	82,500 00	
430	Loan	229 54	
431	Maintenance	623,453 58	
432	Brookline Street, Essex Street and Cottage Farm bridge loan	2,118 68	
433	Neponset bridge loan	79,010 96	
434	Neponset bridge loan, interest	9,180 51	
			1,320,873 78
	Amount carried forward		\$37,131,377 99

STATEMENT III. — RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

RECEIPTS — Continued.

Detail	Amount brought forward		\$39,922,241 83
METROPOLITAN DISTRICT FUNDS — Concluded.			
Metropolitan sewerage, north system: —			
435 Sinking	\$550,846 51		
436 Interest	248,580 30		
437 Serial bonds	25,500 00		
438 Loan	282 00		
439 Maintenance	286,207 58		
		1,111,416 39	
Metropolitan sewerage, south system: —			
440 Sinking	\$371,524 68		
441 Interest	353,626 40		
442 Serial bonds	29,992 00		
443 Loan	100,001 08		
444 Maintenance	170,862 74		
		1,026,006 90	
Metropolitan water: —			
445 Sinking	\$2,332,326 67		
446 Interest	1,471,733 94		
447 Serial bonds	57,000 00		
448 Loan	505,432 07		
449 Maintenance	705,669 64		
		5,072,162 32	
TEMPORARY LOANS.			
450 Metropolitan district		1,000,000 00	
TRUST DEPOSITS.			
451 Boston Casualty Company	\$23,000 00		
451 Contractors' securities fund	7,000 00		
451 Equitable Accident Company	9,500 00		
451 Massachusetts Protective Association, Inc.	1,000 00		
451 New England Equitable Insurance Company	5,000 00		
		45,500 00	
TRUST DEPOSITS, INCOME.			
451 American Indemnity Company	\$2,270 00		
451 American Mutual Liability Insurance Company	4,062 50		
451 Berkshire Life Insurance Company	9,000 00		
451 Boston Casualty Company	4,448 78		
451 Boston Mutual Life Insurance Company	2,060 00		
451 British and Foreign Marine Insurance Company	12,445 00		
451 Brotherhood Accident Company	3,637 50		
451 Columbian National Life Insurance Company	7,000 00		
451 Commercial Union Assurance Company	3,500 00		
451 Commonwealth Casualty Company	55 27		
451 Contractors' Securities	777 91		
451 Dixie Fire Insurance Company	400 00		
451 Eastern Casualty Insurance Company	5,113 20		
451 Employers' Liability Assurance Corporation, Limited	17,800 00		
451 Equitable Accident Company	4,391 25		
451 Federal Mutual Liability Insurance Company	4,442 50		
451 Fraternal Protective Association	4,547 50		
451 John Hancock Mutual Life Insurance Company	9,625 00		
451 Liberty Mutual Insurance Company	5,525 00		
Amounts carried forward	\$101,101 41	\$48,177,327 44	

STATEMENT III. — RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

PAYMENTS — Continued.

Detail	Amount brought forward		\$37,131,377 99
METROPOLITAN DISTRICT FUNDS — Concluded.			
Metropolitan sewerage, north system: —			
435 Sinking	\$562,500 00		
436 Interest	238,319 10		
437 Serial bonds	25,500 00		
438 Loan	1,971 92		
439 Maintenance	306,191 86		
		1,134,482 88	
Metropolitan sewerage, south system: —			
440 Sinking	\$379,000 00		
441 Interest	345,942 13		
442 Serial bonds	30,000 00		
443 Loan	9,807 84		
444 Maintenance	180,999 36		
		945,749 33	
Metropolitan water: —			
445 Sinking	\$2,379,600 00		
446 Interest	1,489,104 93		
447 Serial bonds	44,000 00		
448 Loan	348,412 51		
449 Maintenance	787,744 87		
		5,048,862 31	
TEMPORARY LOANS.			
450 Metropolitan district		1,000,000 00	
TRUST DEPOSITS.			
451 Boston Casualty Company	\$23,000 00		
451 Equitable Accident Company	9,500 00		
451 Massachusetts Protective Association, Inc.	1,000 00		
451 New England Equitable Insurance Company	5,000 00		
		38,500 00	
TRUST DEPOSITS, INCOME.			
451 American Indemnity Company	\$2,270 00		
451 American Mutual Liability Insurance Company	4,062 50		
451 Atlantic Health and Accident Company	235 13		
451 Berkshire Life Insurance Company	9,000 00		
451 Boston Casualty Company	4,448 78		
451 Boston Mutual Life Insurance Company	2,060 00		
451 British and Foreign Marine Insurance Company	12,445 00		
451 Brotherhood Accident Company	3,637 50		
451 Columbian National Life Insurance Company	7,000 00		
451 Commercial Union Assurance Company	3,500 00		
451 Contractors' Securities	777 91		
451 Dixie Fire Insurance Company	400 00		
451 Eastern Casualty Insurance Company	5,113 20		
451 Employers' Liability Assurance Corporation, Limited	17,800 00		
451 Equitable Accident Company	4,391 25		
451 Federal Mutual Liability Insurance Company	4,442 50		
451 Fraternal Protective Association	3,671 25		
451 John Hancock Mutual Life Insurance Company	9,625 00		
451 Liberty Mutual Insurance Company	5,525 00		
Amounts carried forward	\$100,405 02	\$45,298,972 51	

STATEMENT III. — RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

RECEIPTS — *Concluded.*

Detail	Amounts brought forward	\$101,101 41	\$48,177,327 44
TRUST DEPOSITS, INCOME — <i>Concluded.</i>			
451 Loyal Protective Insurance Company	4,375 00		
451 Masonic Accident Insurance Company	5,296 25		
451 Massachusetts Accident Company	3,850 00		
451 Massachusetts Bonding and Insurance Company	10,690 00		
451 Massachusetts Indemnity Company	82 50		
451 Massachusetts Mutual Life Insurance Company	8,000 00		
451 Massachusetts Protective Association, Inc.	4,792 50		
451 National Protective Insurance Company	2,916 25		
451 New England Equitable Insurance Company	13,061 25		
451 New England Mutual Life Insurance Company	5,625 00		
451 New Zealand Insurance Company	7,000 00		
451 North Carolina Home Insurance Company	440 00		
451 Northern Assurance Company, Limited	4,250 00		
451 Ridgely Protective Association	3,937 50		
451 Royal Exchange Assurance Company	7,500 00		
451 State Mutual Life Assurance Company	7,062 50		
451 Thames and Mersey Marine Insurance Company	3,500 00		
451 Union Marine Insurance Company	4,740 00		
451 United Casualty Company	4,150 00		
451 United States Indemnity Society	395 00		
451 Virginia Fire and Marine Insurance Company	405 00		
		203,170 16	
			\$48,380,497 60

STATEMENT III. — RECEIPTS AND PAYMENTS ON ACCOUNT OF FUNDS.

PAYMENTS — *Concluded.*

Detail	Amounts brought forward	\$100,405 02	\$45,298,972 51
TRUST DEPOSITS, INCOME — <i>Concluded.</i>			
451 Loyal Protective Insurance Company	4,375 00		
451 Masonic Accident Insurance Company	5,296 25		
451 Massachusetts Accident Company	3,850 00		
451 Massachusetts Bonding and Insurance Company	10,690 00		
451 Massachusetts Mutual Life Insurance Company	8,000 00		
451 Massachusetts Protective Association, Inc.	4,792 50		
451 National Protective Insurance Company	2,916 25		
451 New England Equitable Insurance Company	13,061 25		
451 New England Mutual Life Insurance Company	5,625 00		
451 New Zealand Insurance Company	7,000 00		
451 North Carolina Home Insurance Company	440 00		
451 Northern Assurance Company, Limited	4,250 00		
451 Ridgely Protective Association	3,937 50		
451 Royal Exchange Assurance Company	7,500 00		
451 State Mutual Assurance Company	7,062 50		
451 Thames and Mersey Marine Insurance Company	3,500 00		
451 Union Marine Insurance Company	4,740 00		
451 United Casualty Company	4,150 00		
451 Virginia Fire and Marine Insurance Company	405 00		
		201,996 27	
Total			\$45,500,968 78
Cash on hand Nov. 30, 1922			2,879,528 82
			\$48,380,497 60

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Subscriptions	66
Legislative committees, expenses	101
Legislative department	30, 99-106
Legislative investigations	31, 107-112
Legislative printing	103
Legislature:	
Chaplains, Senate and House	99
Clerks, Senate and House	99
Committee on rules	101
Compensation	99
Contingent expenses	104
Expenses of committees	101
Manual for the General Court	104
Printing and binding	103, 105
Sergeant-at-arms	100
Stationery	104
Liberty Mutual Insurance Company trust deposit	354
Library, State	67, 137
Licenses, total receipts	14, 18
Aircraft operation	78
Bank Commissioner	69
Billboards	78
Boxing	78
Cold-storage warehouse	75
Detective, private	78
Elevator operators	78
Hawkers and pedlers	74

	Special Revenue and Loans.	Ordinary Revenue.
Expense	\$10,110,844 44	\$30,356,694 10
Interest	252,670 59	1,756,601 67
Total expense, including interest		\$42,476,810 80
Debt obligations	\$94,000 00	1,637,916 28
Temporary loan notes		8,002,000 00
Trust funds and deposits		3,255,705 44
Agency accounts		27,630,868 69
Sinking funds		2,594,500 00
Transfer		373,195 75
Refunds and other non-revenue		269,004 41
Metropolitan district funds		11,019,894 65
		\$97,259,896 02
Cash on hand Nov. 30, 1922		15,160,279 01
		\$112,420,175 03

STATEMENT IV. — APPROPRIATIONS AND EXPENSES FOR 1922, ETC.

STATEMENT IV.

STATEMENT OF APPROPRIATIONS AND EXPENSES INCURRED FOR 1922,
ALSO EXPENSES FOR 1921.

LEGISLATIVE DEPARTMENT.

		Appropriations, 1922.	Expenses, 1922.	Expenses, 1921.
Detail				
73	Senate compensation	\$61,500 00	\$61,500 00	\$61,500 00
73	Senate travel	5,400 00	5,112 00	5,112 00
73	House compensation	361,600 00	358,478 88	361,500 00
73	House travel	32,040 00	31,887 00	31,884 00
74	Clerks, Senate and House	10,000 00	9,312 51	10,000 00
74	Assistant clerks, Senate and House	7,000 00	6,250 00	7,000 00
74	Clerical assistance, Senate	1,500 00	1,200 00	1,067 00
74	Clerical assistance, House	4,000 00	3,873 67	3,857 00
74	Chaplains, Senate and House	1,500 00	1,500 00	1,500 00
	Sergeant-at-arms: —			
75	Salary	3,500 00	3,500 00	3,500 00
75	Clerical assistance	4,440 00	4,415 48	4,415 00
75	Clerks, document room	4,350 00	4,350 00	4,144 35
75	Other services	2,500 00	2,500 00	2,425 00
75	Doorkeepers and postmaster	6,100 00	6,100 00	5,794 62
75	Assistant doorkeepers and messengers	39,350 00	39,350 00	37,995 07
75	Pages, Senate and House	7,200 00	7,147 83	7,200 00
75	Doorkeepers, messengers and others, travel	4,644 00	4,529 97	4,397 40
	Committee on rules: —			
76	Senate counsel	12,200 00	12,200 00	11,484 93
76	House counsel	13,150 00	12,695 00	10,733 32
76	Senate	3,500 00	3,500 00	3,916 68
76	House	3,300 00	3,300 00	3,773 00
76	Cumulative Index to Acts and Resolves	1,000 00	1,269 37 ¹	859 32
	Legislative committees: —			
77	Expenses	8,600 00	8,156 27	12,560 12
77	Advertising hearings	2,000 00	592 54	2,234 14
	Witness fees	100 00	—	1,050 42
78	Printing	67,000 00	63,305 23	49,761 46
78	Manual for the General Court	2,000 00	1,305 14	5,663 19
78	Legislative bulletin	19,200 00	19,904 83 ¹	18,375 94
78	Legislative contingent	19,500 00	18,904 21	20,230 99
78	Senate stationery	600 00	601 63 ²	469 13
78	House stationery	1,977 35	1,981 39 ²	1,499 30
79	Printing General Laws	5,000 00	40,300 46 ³	81,902 63
	Biographical sketches	—	—	1,200 00
	State House guide book	—	—	1,249 08
	Constitutional Convention	—	—	4,112 97
	Attorneys in election cases	—	—	800 00
	Reimbursement in case of Loring v. Young	—	—	447 51
80	Gratuities	4,479 16	4,479 16	200 00
	Extra session	—	—	70,960 86
80	Investigation of a certain justice of the Supreme Judicial Court	3,500 00	3,461 72	—
80	Recess committee, 1921, on contested elections	2,000 00	2,000 00	—
		\$725,730 51	\$748,964 29	\$856,776 43

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

STATEMENT IV. — APPROPRIATIONS AND EXPENSES FOR 1922, ETC.

SPECIAL LEGISLATIVE INVESTIGATIONS.

		Appropriations, 1922.	Expenses, 1922.	Expenses, 1921.
Detail				
81	Care of soldiers' graves in France	\$20,000 00	\$19,490 78	\$6,160 18
82	Commission on Necessaries of Life	20,000 00	21,099 59 ¹	28,403 42
83	Water supply needs and resources	—	5,612 36 ¹	38,618 57
84	Water supply, Lawrence and Methuen	5,500 00	1,423 34	—
85	Commission on Insurance	—	478 87 ¹	600 00
86	Commission on Aid for Physically Handicapped Persons	1,000 00	684 73	—
87	Traffic facilities for Dorchester	—	723 40 ¹	10,703 65
88	Commission on Bail in Criminal Cases	—	363 09 ¹	—
89	Commission on State Administration and Expenditures	—	1,899 94 ¹	1,387 50
90	Recess committee on County Government	149 99	1,349 71 ¹	2,800 28
91	Commission on Revision of Banking Laws	—	706 46 ¹	1,284 90
	Commission on World War Memorials in the State House	1,000 00	—	—
92	Commission on Sewerage System of Salem and Peabody	10,000 00	3,957 24	—
	Commission on Daylight Saving	2,000 00	—	—
93	Commission on Higher Education	10,000 00	453 81	—
94	Commission on Municipal Expenditures and Taxation	5,000 00	600 00	—
95	Commission on Motor Vehicle Registration	1,000 00	88 83	—
96	Commission on Laws relating to Foreign and Savings Banks	2,000 00	1,291 11	—
97	Commission on Unemployment and Minimum Wage	10,000 00	607 46	—
98	Transportation facilities in metropolitan district	5,000 00	724 57	—
	Sundry investigations	—	—	35,959 21
	Total, Legislative Investigations	\$92,649 99	\$61,555 29	\$125,917 71

¹ Balance from previous appropriation.

STATEMENT V. Ordinary Revenue Receipts in Detail. DETAILS 7-10.

DETAIL No. 7.

UNCLAIMED DEPOSITS AND ESCHEATS.

Unclaimed court deposits (Gen. Laws, chap. 168, sect. 41): —	
Transfer from unclaimed court deposits fund (see Detail No. 381)	\$11,857 66
Escheated estates (Gen. Laws, chap. 194, sect. 14): —	
Transfer from escheated estates fund of amount deposited in 1916 (see Detail No. 358)	15,187 17
	\$27,044 83

DETAIL No. 8.

LEGISLATIVE DEPARTMENT.

Sales by the Sergeant-at-Arms: —	
Legislative Bulletin, subscriptions (Gen. Laws, chap. 5, sect. 12)	\$678 00
Legislative documents, subscriptions (Gen. Laws, chap. 5, sect. 13)	430 00
Old carpet and second-hand typewriter	227 73
	\$1,335 73

DETAIL No. 9.

JUDICIARY.

Fees: —	
Clerk, Supreme Judicial Court (Gen. Laws, chap. 221, sect. 2)	\$990 00
Reporter of Decisions (Gen. Laws, chap. 221, sect. 68)	17 75
Courts of Probate and Insolvency (Gen. Laws, chap. 216, sect. 171)	41,309 22
Land Court (Gen. Laws, chap. 262, sect. 39, chap. 60, sect. 73)	27,104 51
Bar Examiners (Gen. Laws, chap. 221, sect. 37)	10,920 00
	\$80,341 48

DETAIL No. 10.

GOVERNOR AND COUNCIL.

MILITARY.		
Reimbursement for services: —		
Adjutant General, preparing examination papers for school cadets	\$15 00	
Department of Chief Quartermaster, use of State trucks	223 00	\$238 00
Sales: —		
Department of Chief Quartermaster: —		
Hay	\$200 00	
Military supplies (Resolves 1918, chap. 65)	4,470 71	
Department of Chief Surgeon: —		
Sundry medical supplies	44 38	4,715 09

STATEMENT V. Ordinary Revenue Receipts in Detail. DETAIL 11.

GOVERNOR AND COUNCIL — *Concluded.*

Rents: —		
Armories of the first class (Gen. Laws, chap. 33, sect. 52)	\$17,361 69	
Muster field at Framingham	1,350 00	
Property in Springfield	151 66	\$18,863 35
Miscellaneous: —		
Adjutant General, return of certain balances of company funds	1,401 31	\$25,217 75
STATE LIBRARY.		
Sales: —		
Constitutional Convention documents		42 28
SUPERINTENDENT OF BUILDINGS.		
Sales: —		
Old materials, furniture and waste paper	\$466 33	
Rents: —		
Land leased for ninety-nine years at rate of \$1 per year	1 00	467 33
COMMISSION ON DISPOSAL OF WORTHLESS BOOKS.		
Sales: —		
Sundry books and documents		1,117 06
		\$26,844 42

DETAIL No. 11.

DEPARTMENT OF THE SECRETARY OF THE COMMONWEALTH.

Fees: —		
Certificates (Gen. Laws, chap. 155, sect. 10)	\$1,570 00	
Commissions (Gen. Laws, chap. 30, sect. 13)	24,390 00	
Copies (Gen. Laws, chap. 158, sect. 43)	8,402 68	
Corporations (Gen. Laws, chap. 156, sects. 53-55)	449,509 27	
Labels, trade-marks, etc. (Gen. Laws, chap. 110, sect. 8)	4,875 00	
Limited partnerships (Gen. Laws, chap. 109, sect. 5)	28 00	
Military records	194 20	
Miscellaneous	790 70	\$489,759 85
Sales: —		
Blue Book (Gen. Laws, chap. 5, sect. 3)	\$817 60	
Books, etc. (Gen. Laws, chap. 5, sect. 4)	1,638 15	
Bradford Histories (Resolves 1901, chap. 123)	196 00	
General Laws (Resolves 1920, chap. 90)	30,756 75	33,408 50
		\$523,168 35

STATEMENT VI.

Special Revenue and Loan Receipts, etc.

DETAILS 71, 72.

SOLDIERS' GRATUITY LOAN.

[Acts 1912, chap. 702; 1913, chap. 105.]

No transactions.	
Balance Nov. 30, 1922	\$1,224 09

DETAIL No. 71.

REFUNDED RECEIPTS.

	Receipts.	Refunds.
Motor vehicle licenses, sundry persons	\$65,025 61	\$65,025 61
Inheritance tax, sundry estates	126,660 53	126,660 53
Interest on inheritance tax, sundry estates	4,526 83	4,526 83
Additional inheritance tax, sundry estates	194 36	194 36
Stock transfer tax, sundry persons	40 00	40 00
Corporation income taxes for 1918, 1919, 1920 and 1921, sundry corporations	31,749 83	31,749 83
Insurance companies tax, sundry companies	4,009 55	4,009 55
Life insurance companies excise tax, sundry companies	41 45	41 45
Savings bank tax, sundry banks	309 59	309 59
Attorney General's costs, sundry corporations	348 03	348 03
Interest on deferred payments, sundry corporations	2,579 63	2,579 63
Motor vehicle penalties, sundry clerks of court	210 00	210 00
Penalties for infringement of the fish and game laws, sundry clerks of court	105 00	105 00
Public accountants registration fees, sundry persons	70 00	70 00
Department of Mental Diseases, fees, sundry private hospitals	50 00	50 00
Division of Highways, income, sundry persons	9 00	9 00
	\$235,929 41	\$235,929 41

DETAIL No. 72.

DEFENCE OF THE COMMONWEALTH LOAN, SERIAL BONDS AND INTEREST.

[Gen. Acts 1919, chap. 367.]

RECEIPTS.	
None.	
Balance of assessment for serial bonds received from city of Boston Dec. 1, 1921	\$27,000 00
Balance of assessment for interest received from city of Boston Dec. 1, 1921	6,075 00
	\$33,075 00
PAYMENTS.	
Transfer to fund account of assessment paid by city of Boston for serial bonds (see Detail No. 392)	\$27,000 00
Transfer to fund account of assessment paid by city of Boston for interest (see Detail No. 393)	6,075 00
	\$33,075 00

STATEMENT VII.

Expenses for 1922 in Detail.

DETAILS 73, 74.

STATEMENT VII.

EXPENSES PAID AND UNPAID FOR 1922 IN DETAIL.

LEGISLATIVE DEPARTMENT.

DETAIL No. 73.

GENERAL COURT — COMPENSATION AND TRAVEL.

[Gen. Laws, chap. 3, sect. 9; Acts 1921, chap. 498; 1922, chaps. 129, 546.]

SENATE COMPENSATION.		
Frank G. Allen, president	\$3,000 00	
Senators (39 at \$1,500 each)	58,500 00	\$61,500 00
SENATE TRAVEL.		
Mileage (\$3.60 for each mile of distance from homes to General Court)		5,112 00
HOUSE COMPENSATION.		
Benjamin Loring Young, speaker	\$3,000 00	
Representatives: —		
236 members at \$1,500 each	354,000 00	
2 members (part time)	1,478 88	
		358,478 88
HOUSE TRAVEL.		
Mileage (\$3.60 for each mile of distance from homes to General Court)		31,887 00
		\$456,977 88

DETAIL No. 74.

CLERKS AND OTHERS — SENATE AND HOUSE.

[Gen. Laws, chap. 3, sects. 12-14; Acts 1920, chaps. 347, 348; 1922, chaps. 129, 271.]

CLERKS.		
Henry D. Coolidge, Senate, to February 7	\$937 51	
William H. Sanger, Senate, from March 1	3,375 00	
James W. Kimball, House	5,000 00	\$9,312 51
ASSISTANT CLERKS.		
William H. Sanger, Senate, to February 28	\$875 00	
Irving N. Hayden, from March 1	1,875 00	
Frank E. Bridgman, House	3,500 00	6,250 00
CLERICAL ASSISTANCE.		
Senate	\$1,200 00	
House	3,873 67	5,073 67
CHAPLAINS.		
Edward A. Horton, Senate	\$750 00	
William F. Dusseault, House	750 00	1,500 00
		\$22,136 18

STATEMENT VII.

Expenses for 1922 in Detail.

DETAIL 75.

DETAIL No. 75.

SERGEANT-AT-ARMS.

[Gen. Laws, chap. 3, sects. 15-21; Acts 1921, chap. 498; 1922, chaps. 8, 129, 366, 546.]

SALARY — SERGEANT-AT-ARMS.		
Charles O. Holt		\$3,500 00
CLERICAL ASSISTANCE.		
Ellen M. Burrill, chief clerk	\$1,980 00	
Others	2,435 48	
		4,415 48
CLERKS — DOCUMENT ROOM.		
Frank W. Cole, clerk	\$2,000 00	
Assistants (permanent assistant at \$1,500; extra assistant, \$850)	2,350 00	
		4,350 00
OTHER SERVICES.		
Assistant postmaster	\$1,200 00	
Porter in House corridor	1,300 00	
		2,500 00
DOORKEEPERS AND POSTMASTER.		
Doorkeeper, Senate	\$2,100 00	
Doorkeeper, House	2,100 00	
Postmaster	1,900 00	
		6,100 00
ASSISTANT DOORKEEPERS AND MESSENGERS.		
Senate: —		
Assistant doorkeeper	\$1,750 00	
Messengers (8 at \$1,550 each)	12,400 00	
House: —		
Assistant doorkeepers (2 at \$1,750)	3,500 00	
Messengers (14 at \$1,550 each)	21,700 00	
		39,350 00
PAGES.		
Senate (4 at \$600 each)	\$2,400 00	
House (6 at \$600 each; 3, part time)	4,747 83	
		7,147 83
DOORKEEPERS, MESSENGERS AND OTHERS — TRAVEL.		
Doorkeepers and assistants	\$504 00	
Messengers	2,592 00	
Pages	1,217 97	
Postmaster, assistant and document clerks	216 00	
		4,529 97
		\$71,893 28

STATEMENT VII.

Expenses for 1922 in Detail.

DETAILS 76, 77.

DETAIL No. 76.

COMMITTEE ON RULES.

[Gen. Laws, chap. 3, sects. 31, 37, 51-55; Acts 1922, chaps. 24, 129, 197, 546.]

SALARIES.		
<i>Senate Counsel.</i>		
William E. Dorman, counsel	\$7,500 00	
Assistant counsel and stenographer	4,700 00	
		\$12,200 00
<i>House Counsel.</i>		
Henry D. Wiggin, Jr., counsel	\$7,500 00	
Assistant counsel and stenographers	5,195 00	
		12,695 00
<i>Senate Committee on Rules.</i>		
John D. Wright, clerk of committee and secretary to president		3,500 00
<i>House Committee on Rules.</i>		
Edna C. Barry, clerk of committee and secretary to speaker	\$1,900 00	
Stenographic and clerical services	1,400 00	
		3,300 00
CUMULATIVE INDEX TO ACTS AND RESOLVES.		
[Gen. Laws, chap. 5, sect. 5.]		
Printing 1,500 copies each, Parts I, II and III		1,269 37
		\$32,904 37

DETAIL No. 77.

LEGISLATIVE COMMITTEES.

[Gen. Laws, chap. 3, sects. 30-38; Acts 1921, chap. 343; 1922, chaps. 129, 546.]

JOINT STANDING COMMITTEES.

COMMITTEE ON —	Advertising.	TRAVELING EXPENSES.				
		Automobile and Carriage Hire.	Cigars.	Hotel, Meals, Telephone, etc.	Railroad and Electric Fares.	Total of Traveling Expenses.
Agriculture	\$25 23	—	—	—	—	—
Agriculture and public health	2 45	—	—	—	—	—
Banks and banking	4 00	—	—	—	—	—
Cities	65 36	\$57 15	\$29 50	\$218 10	\$117 18	\$421 93
Conservation	11 79	—	—	—	—	—
Constitutional law	17 77	—	—	—	—	—
Counties	3 40	269 00	36 00	204 95	—	509 95
Education	82 53	—	—	—	—	—

STATEMENT VII.

Expenses for 1922 in Detail.

DETAIL 77.

LEGISLATIVE COMMITTEES — Continued.

JOINT STANDING COMMITTEES — Concluded.

COMMITTEE ON —	Adver- tising.	TRAVELING EXPENSES.				
		Auto- mobile and Car- riage Hire.	Cigars.	Hotel, Meals, Tele- phone, etc.	Railroad and Electric Fares.	Total of Traveling Ex- penses.
Election laws	\$10 25	—	—	—	—	—
Harbors and public lands	8 48	—	—	—	—	—
Highways and motor vehicles	24 78	\$249 50	\$51 50	\$793 30	\$117 42	\$1,211 72
Judiciary	4 55	6 00	15 00	81 25	—	102 25
Labor and industry	15 75	—	—	—	—	—
Legal affairs	5 10	—	13 00	91 00	—	104 00
Mercantile affairs	41 14	—	—	—	—	—
Metropolitan affairs	—	108 00	19 75	132 90	—	260 65
Military affairs	2 25	180 00	13 00	91 50	—	284 50
Municipal finance	79 38	79 25	33 50	314 15	200 83	627 73
Municipal finance and railroads	8 45	—	—	—	—	—
Power and light	15 79	—	—	—	—	—
Public institutions	3 89	318 60	142 25	775 10	270 23	1,506 18
Public safety	7 14	—	—	—	—	—
Public service	21 00	—	6 50	58 50	—	65 00
Social welfare	1 65	—	—	—	—	—
State administration	75 26	32 00	6 50	47 65	—	86 15
Street railways	1 25	—	—	—	—	—
Towns	9 15	—	—	—	—	—
Water supply	32 89	208 50	40 00	573 95	149 88	972 33
Ways and means	8 10	—	14 65	77 05	—	91 70
	\$588 78	\$1,508 00	\$421 15	\$3,459 40	\$855 54	\$6,244 09

SENATE STANDING COMMITTEE.

Rules: —						
Multigraphing and printing				\$17 17		
Stationery, books, office supplies, etc.				52 48		
						69 65

HOUSE STANDING COMMITTEES.

Pay roll: —						
Lawrence R. Grove, services				\$100 00		
Rules (including expenses of counsel): —						
Multigraphing, typing, etc.			\$75 55			
Stationery, office supplies and equipment			405 24			
Stenographic report of hearing			134 40			
Sundries			5 79			
				620 98		
						720 98

SPECIAL COMMITTEES.

Contested elections (recess committee): —						
Stenographic services			\$177 40			
Traveling expenses			47 10			
				\$224 50		
Evacuation Day (traveling expenses)				108 50		

STATEMENT VII.

Expenses for 1922 in Detail.

DETAIL 78.

LEGISLATIVE COMMITTEES — Concluded.

Funerals (traveling expenses and floral tributes): —			
Henry D. Coolidge, Clerk of Senate	\$112 52		
Alfred S. Pinkerton, Ex-President of Senate	26 00		
Representative Mial W. Chase	54 65		
Representative Walter S. Hale	138 00		
Representative Jerome S. Smith	55 13		
Hon. John N. Cole, Commissioner of Public Works	27 00		
	\$413 30		
Investigation of a certain justice (traveling expenses)	50 25		
			\$796 55
GENERAL EXPENSE.			
Postage			325 00
Total, Legislative Committee Expenses, \$8,156.27.			
ADVERTISING HEARINGS.			
Advertising (various committees, as per list preceding)	\$588 78		
Multigraphing	3 76		
			592 54
			\$8,748 81

DETAIL No. 78.

OTHER LEGISLATIVE EXPENSES (ANNUAL).

[Gen. Laws, chap. 3, sects. 30 and 36; chap. 5, sects. 10-12; Acts 1922, chaps. 129, 310, 546.]

LEGISLATIVE PRINTING.			
Senate: —			
Calendar	\$1,014 54		
Journal (daily)	3,000 20		
Journal (bound), 1,000 copies	2,815 34		
Night work	3,190 63		
Reprints, extra copies, alterations, etc.	329 22		
Senate bills and documents	4,104 01		
Sundry printing and binding	398 34		
	\$14,852 28		
House: —			
Calendar	\$1,360 05		
Daily lists	1,280 50		
House bills and documents: —			
130,000 copies Bill No. 150 (including cost of mailing)	6,153 32		
3,900 copies Bill No. 1550	7,060 74		
Other bills and documents	16,619 72		
Journal (daily)	3,827 13		
Journal (bound) 1,000 copies	3,369 84		
Night work	5,988 50		
Postage	45 40		
Reprints, extra copies, alterations, etc.	1,797 53		
Sundry printing and binding	950 22		
	48,452 95		
			\$63,305 23

STATEMENT VII.

Expenses for 1922 in Detail.

DETAIL 78.

OTHER LEGISLATIVE EXPENSES (ANNUAL) — Continued.

MANUAL FOR THE GENERAL COURT.		
Composition on manual		\$1,305 14
LEGISLATIVE BULLETIN.		
Services:—		
Editing bulletin	\$1,500 00	
Editing daily list	1,500 00	
Assisting chairmen and clerks of committees	1,200 00	
Printing bulletins Nos. 1-32	15,704 83	19,904 83
CONTINGENT.		
Services of architect	\$139 75	
Books, newspapers, etc.	352 51	
Cleaning supplies	323 63	
Document sticks and tapes	173 75	
Drinking cups	245 00	
Flag case	325 00	
Furniture and furnishings (carpets, draperies, etc.)	3,070 87	
Gavels	123 00	
Laundry (towels)	501 09	
Lavatory supplies, disinfectants, etc.	382 53	
Postage (mailing bulletins, etc.)	774 41	
Printing	151 77	
Repairs, painting and cleaning:—		
Carpets, draperies, etc.	637 34	
Furniture (refinishing, upholstering, etc.)	4,814 65	
Miscellaneous	234 65	
Shelving for storeroom	822 50	
Stationery, office supplies and equipment	572 49	
Telephone and telegrams:—		
General Court and committees	4,891 88	
Sergeant-at-arms	36 27	
Sundry services and expenses	331 12	18,904 21
SENATE STATIONERY.		
Books, newspapers, etc.	\$40 65	
Engraving resolutions (death of Senate clerk)	45 00	
Paper, envelopes, etc.	193 80	
Typewriter	85 05	
Other office supplies	237 13	601 63
HOUSE STATIONERY.		
Committee books, scrapbooks, etc.	\$372 19	
Paper, envelopes, etc.	478 99	
Pens, pencils, erasers, etc.	577 40	
Other office supplies and expenses	552 81	1,981 39
		\$106,002 43

STATEMENT VII.

Expenses for 1922 in Detail.

DETAIL 79.

DETAIL No. 79.

PRINTING GENERAL LAWS.

[Acts 1920, chap. 643; Resolves, chaps. 86, 90; Acts 1921, chap. 502; 1922, chap. 516.]

Services (work on index, etc.):—		
Legal	\$6,229 12	
Clerical and stenographic	406 00	\$6,635 12
Printing and binding:—		
Composition on final report	\$17,604 69	
Advance sheets of certain laws (requested)	955 86	
Binding 6,000 copies Vols. I and II	15,000 00	
Special machinery	46 34	
Sundry blanks	7 40	33,614 29
Stationery and office supplies		51 05
		\$40,300 46
RECAPITULATION — CONSOLIDATING, ARRANGING AND PRINTING THE GENERAL LAWS.		
Services and Expenses (1918-1922).		
Services:—		
Commissioners' salaries	\$67,617 31	
Joint Recess Committee of 1920, members' salaries	61,000 00	
Secretary, clerks, etc.	44,820 79	
Legal and expert	95,612 18	\$269,059 28
Expenses:—		
Printing sundry blanks, forms, etc.	\$941 82	
Stationery, postage, books, office supplies, etc.	3,167 59	
Travel (Joint Recess Committee of 1920)	7,365 00	11,474 41
Printing:—		
Preliminary report of Commission, Vols. I and II (1918)	\$1,318 72	
Report of Commission for Joint Recess Committee of 1920, 100 copies each, 4 volumes	14,968 83	
Report of Joint Recess Committee, Vols. I and II, 3,000 copies	18,633 00	
Final report, 6,000 copies	61,201 52	
Pamphlet of changes (amendments to report)	500 10	
Special copy on parchment	1,996 12	
Temporary index, 3,000 copies	1,531 59	
Advance sheets of certain laws	955 86	
Binding 6,000 copies Vols. I and II (final report)	15,000 00	
Special machinery	9,102 10	125,387 84
		\$105,921 53 ¹
Cost of paper (charged to purchase of paper)	17,280 00	
		\$123,201 53

¹ For further details of this expense, see Auditor's reports as follows: 1916, Detail No. 181; 1917, Detail No. 136; 1918, Detail No. 140; 1919, Detail No. 149; 1920, Details Nos. 122 and 175; 1921, Details Nos. 123, 129 and 212; 1922, Detail No. 79.

STATEMENT VII.

Expenses for 1922 in Detail.

DETAIL 80.

DETAIL No. 80.

SPECIAL LEGISLATIVE EXPENSES.

[Acts 1922, chap. 546.]

GRATUITY. [Resolves 1922, chap. 25.]		
Rose M. Coolidge		\$4,479 16
INVESTIGATION OF A CERTAIN JUSTICE OF THE SUPREME JUDICIAL COURT.		
Expenses of special legislative committee: —		
Stenographic reports of hearings	\$3,455 99	
Travel and sundries	5 73	
		3,461 72
RECESS COMMITTEE, 1921, ON CONTESTED ELECTIONS.		
Paul D. Howard, legal services		2,000 00
		\$9,940 88
Total, Legislative Department		\$748,964 29

STATEMENT VII.

Expenses for 1922 in Detail.

DETAILS 81, 82.

LEGISLATIVE INVESTIGATIONS.

DETAIL No. 81.

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

[Acts 1920, chap. 616; 1921, chap. 448; 1922, chap. 546; Resolves, chap. 5.]

EXPENSES.		
Robert M. Irwin, services as secretary		\$146 32
Land in St. Mihiel, France (site for Memorial Monument)		19,359 44
Traveling expenses		186 19
Sundry services and expenses		79 89
		\$19,771 84
Less amounts refunded: —		
Unexpended balance of advance for expenses of foreign trip (1921)	\$250 25	
Excessive charge for exchange (refund by bank)	30 81	
		281 06
		\$19,490 78
Expended: —		
1920	\$12,288 89	
1921	6,160 18	
1922	19,490 78	
	\$37,939 85	

DETAIL No. 82.

COMMISSION ON THE NECESSARIES OF LIFE.

[Acts 1922, chaps. 343, 546; Resolves, chaps. 34, 50.]

COMMISSION.		
Eugene C. Hultman, chairman and fuel administrator	Appointed by Governor.	
Charles H. Adams	Without compensation.	
Adnah Neyhart		\$5,000 00
EXPENSES.		
Services: —		
Bernard P. Scanlan, secretary and manager		\$3,000 00
Investigators, statisticians, clerks, etc.		9,203 84
Bulletins, charts, maps, etc.		384 37
Multigraphing, typing, etc.		1,157 23
Postage		953 09
Printing		465 04

STATEMENT VII.

Expenses for 1922 in Detail.

DETAILS 83, 84.

COMMISSION ON THE NECESSARIES OF LIFE — *Concluded.*

Stationery and office supplies			\$372 31	
Stenographic reports of hearings			88 50	
Telephone and telegrams			179 17	
Traveling expenses			209 51	
Sundry services and expenses			86 53	
				\$16,099 59
				\$21,099 59
Expended: —	Commission on Necessaries of Life.	Fuel Administration.		
1919	\$15,219 38	—		
1920	31,672 10	\$3,436 92		
1921	23,481 65	4,921 77		
1922	21,099 59	—		
	\$91,472 72	\$8,358 69		

DETAIL No. 83.

INVESTIGATION RELATIVE TO WATER SUPPLY NEEDS AND RESOURCES AND TO THE USE OF GREAT PONDS (BY DEPARTMENT OF PUBLIC HEALTH AND METROPOLITAN DISTRICT COMMISSION).

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

Services: —				
X. H. Goodnough, chief engineer, preparing report			\$2,000 00	
Consulting engineers (including expenses)			1,670 35	
Engineers, rodmen, gage readers, etc.			972 14	
Legal			300 00	
Clerical and stenographic			114 07	
B. F. Smith & Co., contract, test borings			192 34	
Engineers' supplies, blue prints, etc.			100 46	
Traveling expenses			263 00	
				\$5,612 36
Expended: —				
1919	\$1,878 50			
1920	31,371 09			
1921	38,618 57			
1922	5,612 36			
	\$80,480 52			

DETAIL No. 84.

INVESTIGATION OF THE WATER SUPPLY NEEDS AND RESOURCES OF THE CITY OF LAWRENCE AND TOWN OF METHUEN (BY THE DEPARTMENT OF PUBLIC HEALTH).

[Acts 1922, chap. 546; Resolves, chap. 53.]

Services of engineers, assistants, etc.	\$904 99
Maps, photographic and engineers' supplies	13 63
Traveling expenses	504 72
	\$1,423 34

STATEMENT VII.

Expenses for 1922 in Detail.

DETAILS 85-87.

DETAIL No. 85.

COMMISSION TO INVESTIGATE CERTAIN MATTERS OF INSURANCE.

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

EXPENSES.				
Grover C. Hoyt, services as secretary				\$400 00
Advertising				67 68
Postage, printing and stationery				11 19
				\$478 87
Expended: —				
1921	\$600 00			
1922	478 87			
	\$1,078 87			

DETAIL No. 86.

COMMISSION ON AID FOR PHYSICALLY HANDICAPPED PERSONS.

[Acts 1922, chap. 546; Resolves, chap. 52.]

EXPENSES.				
Lotta S. Rand, services as secretary and investigator				\$533 33
Stenographic services				111 00
Postage				40 00
Traveling expense				40
				\$684 73

DETAIL No. 87.

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. 629; Resolves, chap. 36; Resolves 1921, chap. 22.]

Services of engineers (Boston Transit Department)	\$675 00
Advertising and sundry expenses	48 40
	\$723 40
Expended: —	
1920	\$3,697 88
1921	10,703 65
1922	723 40
	\$15,124 93

STATEMENT VII.

Expenses for 1922 in Detail.

DETAILS 88-90.

DETAIL No. 88.

COMMISSION TO INVESTIGATE THE SUBJECT OF BAIL IN CRIMINAL CASES.

[Acts 1921, chap. 502; Resolves, chap. 34.]

EXPENSES.	
John P. Manning, services as secretary	\$100 00
Advertising	71 14
Postage, printing and stationery	42 17
Stenographic reports of hearings	76 30
Traveling expenses	73 48
	\$363 09

DETAIL No. 89.

COMMISSION ON STATE ADMINISTRATION AND EXPENDITURES.

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

EXPENSES.	
Robert Brady, services as secretary	\$250 00
Advertising	272 88
Luncheons	70 50
Multigraphing, typing, etc.	194 49
Postage, printing, stationery and telephone	41 94
Traveling expenses	1,056 88
Sundry services and expenses	13 25
	\$1,899 94
Expended: —	
1921	\$1,387 50
1922	1,899 94
	\$3,287 44

DETAIL No. 90.

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

Legislative Order 1921; Acts 1921, chap. 502; 1922, chaps. 129, 546.]

EXPENSES.	
Richard T. Howard, services as clerk	\$75 00
Advertising	108 13
Luncheons	119 10
Multigraphing, typing, etc.	122 70
Stationery, telephone, etc.	35 15
Traveling expenses	889 63
	\$1,349 71
Expended: —	
1921	\$2,800 28
1922	1,349 71
	\$4,149 99

STATEMENT VII.

Expenses for 1922 in Detail.

DETAILS 91-94.

DETAIL No. 91.

COMMISSION TO EXAMINE AND REVISE THE LAWS RELATIVE TO BANKING.

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

EXPENSES.	
Wendell D. Howie, services as secretary	\$250 00
Stenographic services	204 34
Traveling expenses	201 72
Sundries (stationery, postage, etc.)	50 40
	\$706 46
Expended: —	
1921	\$1,284 00
1922	706 46
	\$1,991 36

DETAIL No. 92.

INVESTIGATION OF THE SEWERAGE SYSTEM OF SALEM AND PEABODY (BY THE DEPARTMENT OF PUBLIC HEALTH).

[Acts 1922, chap. 546; Resolves, chap. 40.]

EXPENSES.	
Services of engineers, chemists, etc.	\$3,270 64
Engineers' supplies, blue prints, etc.	78 60
Traveling expenses	608 00
	\$3,957 24

DETAIL No. 93.

COMMISSION TO INVESTIGATE OPPORTUNITIES AND METHODS FOR HIGHER EDUCATION.

[Acts 1922, chap. 546; Resolves, chap. 33.]

EXPENSES.	
Stenographic services	\$188 69
Postage	15 00
Traveling expenses	250 12
	\$453 81

DETAIL No. 94.

COMMISSION TO INVESTIGATE PROBLEMS RELATING TO MUNICIPAL EXPENDITURES AND TAXATION.

[Acts 1922, chap. 546; Resolves, chap. 39.]

EXPENSES.	
Robert T. Brady, services as secretary	\$600 00

STATEMENT VII. Expenses for 1922 in Detail. DETAILS 95-98.

DETAIL No. 95.

COMMISSION TO INVESTIGATE METHODS RELATIVE TO THE REGISTRATION OF MOTOR VEHICLES.

[Acts 1922, chap. 546; Resolves, chap. 41.]

EXPENSES.	
Traveling expenses	\$88 83

DETAIL No. 96.

COMMITTEE ON REVISION OF LAWS RELATING TO FOREIGN AND SAVINGS BANKS.

[Acts 1922, chap. 546; Resolves, chap. 37.]

EXPENSES.	
Wendell D. Howie, services as secretary	\$750 00
Stenographic services	362 50
Stationery, postage, telephone, etc.	48 65
Traveling expenses	129 96
	\$1,291 11

DETAIL No. 97.

COMMISSION TO INVESTIGATE PROBLEMS RELATIVE TO UNEMPLOYMENT AND MINIMUM WAGE.

[Acts 1922, chap. 546; Resolves, chap. 43.]

EXPENSES.	
John D. Wright, services as secretary	\$450 00
Advertising	79 02
Postage and printing	31 15
Traveling expenses	47 29
	\$607 46

DETAIL No. 98.

INVESTIGATION OF TRANSPORTATION FACILITIES WITHIN THE METROPOLITAN DISTRICT (BY THE DEPARTMENT OF PUBLIC UTILITIES).

[Acts 1922, chap. 546; Resolves, chap. 55.]

Services of engineers	\$63 07
Advertising	406 53
Printing, etc.	15 70
Stenographic reports of hearings	190 40
Traveling expenses	48 87
	\$724 57
Total, Legislative Investigations	\$61,555 29

STATEMENT VII. Expenses for 1922 in Detail. DETAIL 99.

THE JUDICIARY.

DETAIL No. 99.

SUPREME JUDICIAL COURT.

[Gen. Laws, chaps. 211, 221; Acts 1922, chaps. 129, 546.]

JUSTICES — SALARIES.		
[Gen. Laws, chap. 211, sect. 22.]		
Chief justice, Arthur P. Rugg	\$10,500 00	
Associate justices (6 at \$10,000)	60,000 00	\$70,500 00
JUSTICES — TRAVEL.		
[Gen. Laws, chap. 211, sect. 22.]		
Traveling expenses		3,835 37
RETIRED JUSTICES.		
[Gen. Laws, chap. 32, sects. 61-63.]		
Pensions of justices (three-fourths salary at time of retirement):—		
3 at \$7,500, 1 to March 26		24,899 18
CLERK.		
[Acts 1922, chap. 487.]		
Walter F. Frederick		4,250 00
ACTING CLERK.		
Clerk pro tem (August 4 to September 22)		450 00
CLERICAL ASSISTANCE TO JUSTICES.		
[Acts 1922, chap. 228.]		
Clerks and stenographers		7,002 96
CLERICAL ASSISTANCE TO CLERK.		
[Acts 1922, chap. 487.]		
Clerk	\$850 00	
Clerk for previous year (salary adjustment, paid under Resolves, chap. 23)	75 00	925 00
COURT EXPENSES.		
[Gen. Laws, chap. 211, sect. 21.]		
Books, reports, etc.	\$254 15	
Postage	35 00	
Printing and binding	1,162 88	
Stationery, office supplies and equipment	602 07	
Telephone and telegrams	237 50	
Sundry services and expenses	55 40	2,347 00
COURT OFFICERS AND MESSENGERS.		
[Gen. Laws, chap. 221, sects. 73-76.]		
Officers (Commonwealth's share, 4 at \$528; 1, part time)	\$2,190 06	
Messenger (Commonwealth's share, two-fifteenths)	400 00	2,590 06
CLERK FOR SUFFOLK COUNTY.		
[Gen. Laws, chap. 221, sect. 97.]		
Clerk (Commonwealth's share)		1,500 00