



The Commonwealth  
of Massachusetts

NO. 72-S-232

REPORT ON THE EXAMINATION OF THE ACCOUNTS

OF THE

LEGISLATIVE RESEARCH COUNCIL  
AND THE

LEGISLATIVE RESEARCH BUREAU

FROM APRIL 14, 1971 TO APRIL 18, 1972

# DEPARTMENT OF THE STATE AUDITOR

MASS. : AUDITOR'S DEPT.  
REPORTS ON THE EXAMINATIONS OF  
THE ACCOUNTS OF THE VARIOUS  
STATE AGENCIES.

*"Guardian of  
the Commonwealth"*

SPECIAL AUDIT REPORT

AUG 28 1972

ISSUED BY THE

DEPARTMENT OF THE STATE AUDITOR

THADDEUS BUCZKO  
STATE AUDITOR

6.7M3

A9lra



233

1608

	<u>Page</u>
Organization	1 - 2
Statutory References, etc.	3
Scope of Audit	4
Notes and Comments	5
Financial Statements:	
I Statement of Appropriations, July 1, 1971 to March 31, 1972	6
II Comparative Statement of Disbursements under Appropriations, Two Fiscal Periods Ended June 30, 1971	7



ORGANIZATION

April 18, 1972

The Legislative Research Council and the Legislative Research Bureau are authorized by Sections 56 and 57 of Chapter 3 of the General Laws, as amended.

Legislative Research Council

Appointed by President of the Senate:

Senator Joseph D. Ward, Chairman  
29 Allston Place, Fitchburg

Senator John F. Parker  
28 Orchard Street, Taunton

Senator Andrea F. Nuciforo  
222 Velma Avenue, Pittsfield

Senator Fred Lamson  
36 Dodge Street, Malden

Appointed by Speaker of the House of Representatives:

Representative James A. Adams  
24 Reed Street, Westfield

Representative Sidney Q. Curtiss  
Guilder Hollow Road, Sheffield

Representative Charles F. Flaherty, Jr.  
14 Woodbridge Street, Cambridge

Representative Harrison Chadwick  
24 Everett Avenue, Winchester

Representative John F. Coffey, House Chairman  
20 Day Street, West Springfield

Representative William H. Ryan  
1073 Main Street, Haverhill

Representative Rudy Chmura  
71 Chauncey Drive, Springfield

Representative Robert B. Ambler  
36 Church Street, Weymouth

Legislative Research Bureau

<u>Name</u>	<u>Date of Appointment</u>	<u>Annual Salary</u>
Daniel M. O'Sullivan, Director	December 19, 1966	\$25,970 00

The statutory functions of these agencies are as follows:

Legislative Research Council:

"....shall determine all policies with respect to a legislative research program. . . and shall provide for the creation of a legislative research bureau, . . . , under its direction, which shall carry out the policies so determined."

Legislative Research Bureau:

"....shall assist the members of the general court and any committee and recess commission thereof in all matters requiring statistical research of fact-finding in connection with proposed legislation or other matters pertaining to the functions of the general court."

ORGANIZATION (CONTINUED - 2)

The offices of the Legislative Research Council and the Legislative Research Bureau are located in Room 236 in the State House.

STATUTORY REFERENCES, ETC.

1. Establishment of the Legislative Research Council and the Legislative Research Bureau, Sections 56 and 57 of Chapter 3 of the General Laws, as amended
2. Powers and duties, Sections 57 to 61, inclusive, of Chapter 3 of the General Laws, as amended
3. Limitation on the amount allowable for meals for members of Special Commissions and Legislative Committees and of certain other persons while traveling, and making certain other changes in the law relative to such travel, Section 32A of Chapter 3 of the General Laws, as amended

SCOPE OF AUDIT

An examination has been made of the accounts of the Legislative Research Council and the Legislative Research Bureau covering the period from April 14, 1971 to April 18, 1972.

On the date of audit there was no advance money on hand.

Appropriations: All appropriation expenditures are preaudited by the Comptroller's Division before payment. The salaries are recorded on monthly payrolls.

A summary of expenditures was taken from the Budgetary Control Register for the fiscal period ending June 30, 1971 and for the period from July 1, 1971 to March 31, 1972. The accounts were reconciled to the corresponding appropriation accounts in the Comptroller's Division as of June 30, 1971 and April 18, 1971. Payments to consultants made during the audit period were checked.

Minutes of Meetings: The minutes of the Council's meetings held during the period under audit were reviewed.

NOTES AND COMMENTS

Audit Review: At the conclusion of the audit, a draft of this report was reviewed with the Director of the Legislative Research Bureau.

General: The Legislative Research Council and the Legislative Research Bureau were created by Chapter 607, Section 2 of the Acts of 1954 and commenced operations on February 1, 1955. The research projects conducted by the Council and Bureau may be classified as follows:

1. Research assignments by the General Court, which invariably constitute major and lengthy work projects resulting in printed reports.
2. Research requests made by individual members, committees and commissions of the General Court. This type of project generally is less extensive in scope and may result in a typed or mimeographed report. However, certain of these requests are readily satisfied orally or by providing available material relevant to the information desired.

The following data indicates the volume of research projects carried out by this Council and Bureau since their inception:

<u>Report Year</u>	<u>Research Assignments</u>	<u>Research Requests</u>	
		<u>Substantial</u> <u>(Report Prepared)</u>	<u>Spot</u> <u>(Other)</u>
1955	-	76	Not available
1956	10	108	Not available
1957	14	90	74
1958	14	81	90
1959	7	80	57
1960	9	68	151
1961	12	69	242
1962	12	57	189
1963	6	75	246
1964	11	62	218
1965	14	112	247
1966	13	76	326
1967	11	65	504
1968	12	63	466
1969	9	71	559
1970	12	55	592
1971	8	74	785
	<u>174</u>	<u>1,282</u>	<u>4,746</u>

FINANCIAL STATEMENTS

The financial statements listed in the "Table of Contents" follow:

Schedule No. IStatement of Appropriations

July 1, 1971 to March 31, 1972

## Research Bureau:

Appropriation (Account #0142-0000)

\$221,000 00

Disbursements

\$147,540 57

Encumbrances

-

Balance March 31, 1972

73,459 43\$221,000 00

## Analysis of Disbursements:

Salaries - Other

\$139,445 49

Services - Non-employees

2,834 78

Travel and Automotive Expenses

2,377 51

Advertising and Printing

70 75

Office and Administrative Expenses

2,812 04\$147,540 57

## Research Council:

Appropriation (Account #0141-0000)

\$8,500 00

Disbursements

\$2,886 75

Encumbrances

-

Balance March 31, 1972

5,613 25\$8,500 00

## Analysis of Disbursements:

Travel and Automotive Expenses

\$2,886 75



Schedule No. IIComparative Statement of Disbursements under Appropriations

Two Fiscal Periods Ended June 30, 1971

	<u>1970</u>	<u>1971</u>
Research Bureau:		
Appropriation (Account #0142-0000)	<u>\$202,960 00</u>	<u>\$199,300 00</u>
Disbursements	\$182,534 56	\$190,249 46
Encumbrances	-	7,120 05
Reverted	<u>20,425 44</u>	<u>1,930 49</u>
	<u>\$202,960 00</u>	<u>\$199,300 00</u>
Analysis of Disbursements:		
Salaries - Other	\$166,917 62	\$168,920 78
Services - Non-employees	6,365 04	13,247 77
Travel and Automotive Expenses	1,984 13	1,856 27
Advertising and Printing	1,718 24	9 75
Office and Administrative Expenses	5,304 78	6,214 89
Equipment	244 75	-
	<u>\$182,534 56</u>	<u>\$190,249 46</u>
Research Council:		
Appropriation (Account #0141-0000)	<u>\$7,500 00</u>	<u>\$7,500 00</u>
Disbursements	\$5,423 71	\$4,480 79
Encumbrances	-	700 00
Reverted	<u>2,076 29</u>	<u>2,319 21</u>
	<u>\$7,500 00</u>	<u>\$7,500 00</u>
Analysis of Disbursements:		
Travel and Automotive Expenses	<u>\$5,423 71</u>	<u>\$4,480 79</u>