



The Commonwealth
of Massachusetts

NO. 73-S-242

REPORT ON THE EXAMINATION OF THE ACCOUNTS

OF THE

LEGISLATIVE RESEARCH COUNCIL
AND
LEGISLATIVE RESEARCH BUREAU

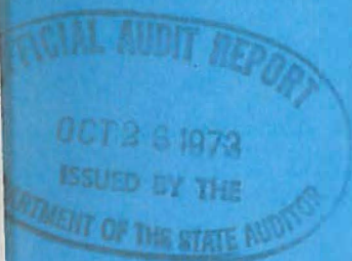
FROM APRIL 18, 1972 TO MAY 31, 1973

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DEPARTMENT OF THE STATE AUDITOR

OFFICIAL AUDIT REPORT
REPORTS ON THE EXAMINATIONS OF
THE ACCOUNTS OF THE VARIOUS
STATE AGENCIES

*"Guardian of
the Commonwealth"*



THADDEUS BUCZKO
STATE AUDITOR

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ORGANIZATION

May 31, 1973

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 Anna P. Buckley, Chairman
16 Rutland Square, Brockton

Senator John F. Parker
28 Orchard Street, Taunton

Senator William L. Saltonstall
388 Summer Street, Manchester

Senator Joseph B. Walsh
44 Valley Road, Dorchester

Appointed by Speaker of the House of Representatives:

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

Representative Paul J. Cavanaugh
14 Spring Street, Medford

Representative Harrison Chadwick
24 Everett Avenue, Winchester

Representative Rudy Chmura
71 Chauncey Drive, Springfield

Representative Sidney Q. Curtiss
Guilder Hollow Road, Sheffield

Representative Alan Paul Danovitch
94 Albemarle Road, Norwood

Representative James L. Grimaldi
102 Florence Street, Springfield

Representative William H. Ryan
1073 Main Street, Haverhill

Legislative Research Bureau

<u>Name</u>	<u>Date of Appointment</u>	<u>Annual Salary</u>
Daniel M. O'Sullivan, Director	December 19, 1966	\$27,086 71

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 at 23 Beacon Street, Boston.

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 18, 1972 to May 31, 1973.

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, 1972 and for the period from July 1, 1972 to May 31, 1973. The accounts were reconciled to the corresponding appropriation accounts in the Comptroller's Division as of June 30, 1972 and May 31, 1973. 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
1972	10	73	817
	<u>184</u>	<u>1,355</u>	<u>5,563</u>

Telephone Expenses: From July 1, 1972 to May 31, 1973 the expenses for telephone services amounted to \$1,548.81 as follows:

Basic Monthly Charges	\$ 978 00
Other Message Units	139 89
Shared Services:	
Wide Area Telephone Service (WATS)	210 92
Long Distance Calls:	
In-State	167 00
Out-of-State	53 00
	<u>\$1,548 81</u>

The charges of \$167.00 for long distance, in-State telephone calls could have been avoided had the WATS lines been used.

FINANCIAL STATEMENTS

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

Schedule No. IStatement of Appropriations

July 1, 1972 to May 31, 1973

Research Bureau:

Appropriation (Account #0142-0000)

\$221,000 00

Disbursements

\$178,654 39

Encumbrances

-

Balance May 31, 1973

42,345 61\$221,000 00

Analysis of Disbursements:

Salaries - Other

\$169,164 16

Services - Non-employees

4,193 33

Travel and Automotive Expenses

1,496 69

Advertising and Printing

508 90

Office and Administrative Expenses

3,291 31

\$178,654 39

Research Council:

Appropriation (Account #0141-0000)

\$8,500 00

Disbursements

\$3,500 74

Encumbrances

-

Balance May 31, 1973

4,999 26\$8,500 00

Analysis of Disbursements:

Travel and Automotive Expenses

\$3,391 32

Office and Administrative Expenses

109 42

\$3,500 74

Schedule No. IIComparative Statement of Disbursements under Appropriations

Two Fiscal Periods Ended June 30, 1972

	<u>1971</u>	<u>1972</u>
Research Bureau:		
Appropriation (Account #0142-0000)	<u>\$199,300 00</u>	<u>\$221,000 00</u>
Disbursements	\$193,008 29	\$195,170 53
Encumbrances	-	6,254 17
Reverted	6,291 71	19,575 30
	<u>\$199,300 00</u>	<u>\$221,000 00</u>
Analysis of Disbursements:		
Salaries - Other	\$168,920 78	\$182,772 07
Services - Non-employees	13,767 77	5,183 34
Travel and Automotive Expenses	1,856 27	2,505 50
Advertising and Printing	1,374 60	576 80
Repairs, Replacements and Additions	53 55	-
Office and Administrative Expenses	7,035 32	4,132 82
	<u>\$193,008 29</u>	<u>\$195,170 53</u>
Research Council:		
Appropriation (Account #0141-0000)	<u>\$7,500 00</u>	<u>\$8,500 00</u>
Disbursements	\$4,592 29	\$2,985 00
Encumbrances	-	325 00
Reverted	2,907 71	5,190 00
	<u>\$7,500 00</u>	<u>\$8,500 00</u>
Analysis of Disbursements:		
Travel and Automotive Expenses	<u>\$4,592 29</u>	<u>\$2,985 00</u>