



The Commonwealth
of Massachusetts

NO. 74-5-S-25

REPORT ON THE EXAMINATION OF THE ACCOUNTS

OF THE

SERGEANT-AT-ARMS

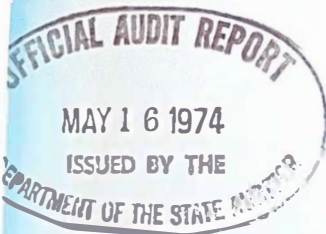
FROM JUNE 4, 1973 TO FEBRUARY 19, 1974

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"



THADDEUS BUCZKO
STATE AUDITOR

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TABLE OF CONTENTS

	<u>Page</u>
Organization	1
Statutory References, etc.	2
Schedule of Fees	3
Scope of Audit	4
Notes and Comments	5
Financial Statements:	
I Receipts and Disbursements, June 4, 1973 to February 19, 1974	6
II Analysis of Disbursements by Committees, Fiscal Year Ending June 30, 1973	7
III List of Legislative Investigation Commissions and Expenditures, Fiscal Year Ending June 30, 1973	8
IV Comparative Statement of Disbursements under Appropriations and Receipts Account of Income, Two Fiscal Periods Ending June 30, 1973	9

ORGANIZATION

February 19, 1974

In accordance with Section 15 of Chapter 3 of the General Laws the Sergeant-at-Arms is chosen by and serves under the General Court. The present Sergeant-at-Arms is John J. Cavanaugh; he receives an annual salary of \$19,245.84.

The office of the Sergeant-at-Arms is located at Room 71B, State House, Boston and is under the control of the General Court.

The Sergeant-at-Arms is responsible for the maintenance and repair of the House and Senate Chambers and hearing rooms. He is also in charge of doorkeepers, court officers, pages attached to the Legislature, and acts as custodian of certain advances to legislative committees and commissions.

Bonded Employees

Sergeant-at-Arms	\$5,000 00
Assistant to Sergeant-at-Arms	5,000 00
Administrative Assistant to Sergeant-at-Arms (2)	5,000 00
Second Administrative Assistant to Sergeant-at-Arms	5,000 00
Secretary to Sergeant-at-Arms	5,000 00
Assistant Secretary	5,000 00
Chief Administrative Clerk	5,000 00
General Court Officers (10)	1,000 00 each
Clerks to Sergeant-at-Arms (2)	5,000 00 each
Secretary to Assistant to Sergeant-at-Arms	5,000 00
Insured on Money and Securities Broad Form Policy:	
Any six General Court Officers who travel	2,500 00 each

STATUTORY REFERENCES, ETC.

1. Statutory authority for Sergeant-at-Arms of the General Court and Sergeant-at-Arms of the House of Representatives, Section 15 of Chapter 3 of the General Laws, as amended
2. Salaries and number of doorkeepers, assistant doorkeepers, porters, General Court Officers, pages, clerk and assistant clerk for the document room, Sections 18 and 19 of Chapter 3 of the General Laws, as amended
3. Clerical assistants - Section 21 of Chapter 3 of the General Laws, as amended
4. Expenses of legislative committees, accessible to the Sergeant-at-Arms, but not under his control, Sections 30 and 32A of Chapter 3 of the General Laws, as amended
5. Uniforms, Section 20A of Chapter 3 of the General Laws, as amended
6. Mailing fees of legislative documents and bulletins, Sections 12 and 13 of Chapter 5 of the General Laws, as amended
7. Sales of chairs to members of the Senate, Senate Order under date of June 28, 1938

SCHEDULE OF FEES

- | | |
|--------------------------|---------|
| 1. Legislative Bulletins | \$25 00 |
| 2. Legislative Documents | 25 00 |

SCOPE OF AUDIT

An examination has been made of the accounts of the Sergeant-at-Arms covering the period from June 4, 1973 to February 19, 1974.

The cash was balanced. The bank account was reconciled and the advance fund was reconciled with records in the Comptroller's Division as of June 30, 1973 and February 19, 1974.

Appropriation: All appropriation expenditures, with the exception of petty cash items, are preaudited by the Comptroller's Division before payment. The petty cash items are paid from advance money and sent to the Comptroller's Division for approval. The charges to the appropriation accounts were test checked to invoices and the appropriation accounts were reconciled with the corresponding accounts in the Comptroller's Division as of June 30, 1973 and February 19, 1974.

Income: The income is on a cash basis. The recorded income was checked to subscription books and receipt books and was reconciled with the records in the Comptroller's Division as of June 30, 1973 and February 19, 1974.

NOTES AND COMMENTS

Audit Review: At the conclusion of the audit a draft of this report was reviewed with the Sergeant-at-Arms.

FINANCIAL STATEMENTS

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

Schedule No. IReceipts and Disbursements

June 4, 1973 to February 19, 1974

Balance June 4, 1973:
1973 Advance Money

\$ 62 86

ReceiptsFrom State:
1974 Advance Money

100 00

Income:

Sale of Bulletins

\$3,325 00

Sale of Legislative Documents

1,950 00

Sales - Miscellaneous

115 04

5,390 04

Current Year Refunds

182 72\$5,735 62DisbursementsExpenditures from 1974 Advance Money
To the State Treasurer:

\$ 53 91

Return of 1973 Advance Money

\$ 62 86

Income

5,390 04

Current Year Refunds

182 72

5,635 62

Balance February 19, 1974:

46 09*

1974 Advance Money

\$5,735 62* Cash in Bank:
National Shawmut Bank of Boston

Schedule No. IIAnalysis of Disbursements by Committees

Fiscal Year Ending June 30, 1973

Account
Number**Senate:**

Committee on Rules:

Administrative and Legislative Aides \$824,437 86

Ways and Means Committee:

Salaries and Expenses 214,135 89

Other Committee Expenses 196,751 08 \$1,235,324 83

House of Representatives:

Committee on Rules:

Salaries and Expenses \$487,684 22

Standing and Special Committee -
Expenses 12,000 00

Committee under Joint Rule 3 - Expenses 5,000 00

Ways and Means Committee:

Salaries and Expenses 335,949 52 840,633 74

Joint Committees:

Travel and Other Expenses \$139,223 17

Standing and Special Committee - Expenses 45,000 00

Committees under Joint Rule 3 - Expenses 10,000 00

National Conference of State Legislative

Leaders - Membership Fees 2,000 00 196,223 17

\$2,272,181 74

Schedule No. IIIList of Legislative Investigation Commissions and Expenditures

Fiscal Year Ending June 30, 1973

<u>Account Number</u>		
0181-5000	Revolutionary War Bicentennial Commission Expenses	\$ 52,118 57
0183-0000	Disposal of Solid Waste Matter and Related Matters	2,820 00
0183-5000	Master Plan and Program for Taxation Within the Commonwealth	12,728 38
0183-9000	Mass. Bay Transportation Authority	429 77
0184-5000	Study Re. Use of Drugs Within the Commonwealth	34,366 18
0185-0000	Study - Compulsory Insurance and Amend and Repeal Laws	5,596 68
0185-0001	Study of County Government	5,069 93
0185-1000	Study of Marine Boundaries and Resources	33,474 17
0185-7001	Study of Collective Bargaining (Resolves 1969, Chapter 97)	41,719 46
0185-7002	Study - Operation of Belchertown State School and Monson State Hospital	11,949 51
0185-7010	Study - Creating Connecticut River Basin District Council and Related Matters	27,085 11
0185-7103	Study - Massachusetts National Guard	51,427 43
0185-7104	Study Merger of Lowell Technological Institute and Lowell State College	15,345 10
0185-7105	Study Re. Use of Solid Waste Disposal	1,892 60
0185-7106	Special Commission - Regulation of the Location and Operation of Electric Utilities Facilities	11,180 62
0185-7107	Special Commission - Pollution of Ground Water by Chlorides	7,500 00
0185-7110	Special Commission - Retirement	5,500 00
0185-7205	Study - Pollution Abatement in Boston Harbor	5,925 50
0185-7206	Study of Existing Programs for Care and Treatment of Children	25,354 81
0185-7207	Study - Authorization of Savings Banks to Accept Demand Deposits	20,632 22
		<u>\$372,116 04</u>

Schedule No. IV

Comparative Statement of Disbursements under Appropriations

Two Fiscal Periods Ending June 30, 1973

Account Number	1972	1973
Appropriations and Balances Forwarded:		
0131-0000 Salaries and Clerical Expenses	\$ 167,980 00	\$ 179,451 00
0132-0000 Salaries - Other	1,458,458 00	1,491,878 00
0132-1000 Salaries - Document Room Clerks	133,065 00	140,135 00
0133-0000 Legislative Contingent Expenses	211,552 20	157,570 89
0134-0000 Witness Fees and Expenses	300 00	300 00
0135-0000 Rental and Maintenance of Electric Roll Call System	12,500 00	12,500 00
0161-1000 Telephone Expenses	328,329 98	411,952 31
	<u>\$2,312,185 18</u>	<u>\$2,393,787 20</u>
Disbursements	\$2,192,043 85	\$2,276,374 92
Reserve - Forward	94,523 20	114,217 70
Reverted	25,618 13	544 58
Encumbered	-	2,650 00
	<u>\$2,312,185 18</u>	<u>\$2,393,787 20</u>
Analysis of Disbursements:		
Salaries and Clerical Expenses	\$ 156,282 01	\$ 179,090 09
Salaries - Other	1,446,091 64	1,489,375 90
Salaries - Document Room Clerks	131,519 72	140,103 43
Telephone Expenses	266,377 67	306,799 25
Legislative Contingent Expenses	178,981 31	148,506 25
Rental and Maintenance of Electric Roll Call System	12,500 00	12,500 00
Witness Fees	291 50	-
	<u>\$2,192,043 85</u>	<u>\$2,276,374 92</u>
Net Receipt Account of Income:		
Sale of Legislative Bulletins	\$5,300 00	\$5,600 00
Sale of Legislative Documents	2,825 00	2,725 00
Sales - Miscellaneous	90 00	150 00
	<u>\$8,215 00</u>	<u>\$8,475 00</u>