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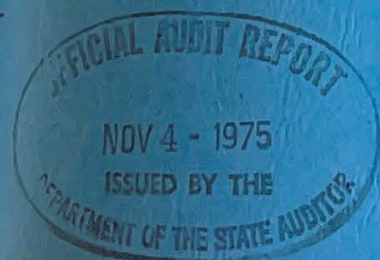
The Commonwealth of Massachusetts

NO. 75-5-S-235  
REPORT ON THE EXAMINATION OF THE ACCOUNTS  
OF THE  
SERGEANT-AT-ARMS  
FEBRUARY 19, 1974 TO MAY 12, 1975

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

36.7M3

A91ra52



From the Office of  
State Auditor Thaddeus Buczko

5-5-S-725

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, February 19, 1974 to May 12, 1975	6
II Analysis of Disbursements by Committees, Fiscal Year Ending June 30, 1974	7
III List of Legislative Investigation Commissions and Expenditures, Fiscal Year Ending June 30, 1974	8
IV Comparative Statement of Disbursements under Appropriations and Receipts Account of Income, Two Fiscal Periods Ending June 30, 1974	9

ORGANIZATION

May 12, 1975

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. John J. Cavanaugh, Sergeant-at-Arms retired effective March 31, 1975. The Joint Committee on Rules appointed Edward T. Dinan, the Assistant to the Sergeant-at-Arms, to sign all documents for payments effective February 28, 1975; he receives an annual salary of \$19,591.00.

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
Legislative Assistant to Sergeant-at-Arms (2)	5,000 00 each
Second Administrative Assistant to Sergeant-at-Arms	5,000 00
Secretary to Sergeant-at-Arms	5,000 00
Chief Administrative Voucher Examiner	5,000 00
General Court Officers (5)	2,000 00 each
Clerks to Sergeant-at-Arms (2)	5,000 00 each
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 Orders under date of June 28, 1938 and April 15, 1975



SCHEDULE OF FEES

Legislative Bulletins

\$25 00

Legislative Documents

25 00

SCOPE OF AUDIT

An examination has been made of the accounts of the Sergeant-at-Arms covering the period from February 19, 1974 to May 12, 1975.

The cash was balanced and the bank account reconciled. The advance fund was reconciled with records in the Comptroller's Division as of June 30, 1974 and May 12, 1975.

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, 1974 and May 12, 1975.

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, 1974 and May 12, 1975.

NOTES AND COMMENTS

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

Sale of Furniture: During the current audit period the Sergeant-at-Arms received \$970.00 for the sale of 21 chairs to members of the Senate.

FINANCIAL STATEMENTS

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

Schedule No. IReceipts and Disbursements

February 19, 1974 to May 12, 1975

Balance February 19, 1974:  
1974 Advance Money

\$ 46 09

ReceiptsFrom State Treasurer:  
1975 Advance Money

150 00

Income:

Sale of Bulletins

\$5,925 00

Sale of Legislative Documents

2,825 00

Sale of Old Furniture

970 00

Miscellaneous Income

1 40

9,721 40

Current Year Refunds

77,474 65

\$87,392 14Disbursements

Expenditures:

1974 Advance Money

\$ 39 66

1975 Advance Money

111 33

\$ 150 99

To the State Treasurer:

Advance Money Returned:

1974 Advance

\$ 6 43

1975 Advance

12 74

\$ 19 17

Income

9,721 40

Current Year Refunds

77,474 65

87,215 22

\$87,366 21

Balance May 12, 1975:

1975 Advance Money

25 93\*

\$87,392 14

\* Cash in Bank:

National Shawmut Bank of Boston

\$25.93



Schedule No. IIAnalysis of Disbursements by Committees

Fiscal Year Ending June 30, 1974

Account  
Number

## Senate:

## Committee on Rules:

Administrative and Legislative Aides

\$935,275 59

## Ways and Means Committee:

Salaries and Expenses

280,714 23

Other Committee Expenses

172,763 27

\$1,388,753 09

## House of Representatives:

## Committee on Rules:

Salaries and Expenses

\$484,006 00

Standing and Special Committee - Expenses

12,000 00

Committee under Joint Rule 3 - Expenses

5,000 00

## Ways and Means Committee:

Salaries and Expenses

393,844 72

\$94,850 72

## Joint Committees:

Standing and Special Committee - Expenses

\$63,878 48

Standing and Special Committee under Joint Rule 3

10,000 00

National Conference of State Legislative Leaders -

Membership Fees

6,500 00

80,378 48

\$2,363,982 29

Schedule No. IIIList of Legislative Investigation Commissions and Expenditures

Fiscal Year Ending June 30, 1974

Account  
Number

0181-5000	Revolutionary Bicentennial Commission Expenses	\$358,919 05
0183-0000	Disposal of Solid Waste Matter and Related Matters	2,040 00
0184-5000	Study Re Harmful Injurious or Illegal Drugs	31,089 06
0185-0001	Study of County Government	1,830 00
0185-1000	Study of Marine Boundaries and Resources	32,515 99
0185-7001	Study of Collective Bargaining (Resolves 1969, Ch. 97)	17,079 18
0185-7002	Study - Operation of Belchertown State School and Monson State Hospital	18,192 12
0185-7103	Study - Massachusetts National Guard	111 29
0185-7105	Study - Re-Use of Solid Waste Disposal	720 00
0185-7106	Special Commission - Regulation of the Location and Operation of Electric Utility Facilities	21,259 01
0185-7205	Study - Pollution Abatement in Boston Harbor	32,750 00
0185-7206	Study of Existing Programs for Care and Treatment of Children	24,242 52
0185-7207	Study - Authorization of Savings Banks to Accept Demand Deposits	19,304 45
0185-7208	Study - Management, Operation and Accessibility of Public Beaches	3,600 00
0185-7301	Study - Human Development of Those Confined in Commonwealth Correctional System	742 50
0185-7302	Study - Needs of the Handicapped	23,524 10
0185-7303	Study - Procedures, Practices and Safeguard of Ionizing Radiation	11,460 00
0185-7304	Study - Recreation, Travel Vacation, and Tourist Facilities	19,605 80
0185-7306	Study - Federal Base Conversion	50,232 14
0185-7402	Study - Penalty of Driving Under Influence of Liquor and Drugs	11,464 47
0185-7404	Study - Restriction of Weight of Vehicles on Public Ways	3,901 86
		<u>\$684,583 54</u>

Schedule No. IVComparative Statement of Disbursements under Appropriations  
and Receipts Account of Income

Two Fiscal Periods Ending June 30, 1974

<u>Account Number</u>	<u>1973</u>	<u>1974</u>
<b>Appropriations and Balances Forwarded:</b>		
0131-0000 Salaries and Clerical Expenses	\$ 179,451 00	\$ 195,379 00
0132-0000 Salaries - Other	1,491,878 00	1,616,573 00
0132-1000 Salaries - Document Room Clerks	140,135 00	152,955 00
0133-0000 Legislative Contingent Expenses	157,570 89	184,064 64
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	411,952 31	585,153 06
	<u>\$2,393,787 20</u>	<u>\$2,746,924 70</u>
Disbursements	\$2,276,374 92	\$2,669 545 23
Reserved	114,217 70	61,529 75
Reverted	3,194 58	11,549 72
Encumbered	-	4,300 00
	<u>\$2,393,787 20</u>	<u>\$2,746,924 70</u>
<b>Analysis of Disbursements:</b>		
Salaries and Clerical Expenses	\$ 179,090 09	\$ 189,568 45
Salaries - Other	1,489,375 90	1,609,573 70
Salaries - Document Room Clerks	140,103 43	150,215 13
Telephone Expenses	306,799 25	577,490 39
Legislative Contingent Expenses	148,506 25	130,197 56
Rental and Maintenance of Electric Roll Call System	12,500 00	12,500 00
Witness Fees	-	-
	<u>\$2,276,374 92</u>	<u>\$2,669,545 23</u>
<b>Net Receipt Account of Income:</b>		
Sale of Legislative Bulletins	\$5,600 00	\$4,900 00
Sale of Legislative Documents	2,725 00	2,500 00
Sale - Miscellaneous	150 00	145 04
	<u>\$8,475 00</u>	<u>\$7,545 04</u>