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The Commonwealth of Massachusetts

REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
LEGISLATIVE RESEARCH COUNCIL AND
LEGISLATIVE RESEARCH BUREAU
DECEMBER 22, 1975 TO OCTOBER 25, 1976

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

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*From the Office of
State Auditor Thaddeus Buczyko*

NO. 77-7-S-233

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OF THE
LEGISLATIVE RESEARCH COUNCIL AND
LEGISLATIVE RESEARCH BUREAU
DECEMBER 22, 1975 TO OCTOBER 25, 1976

ORGANIZATION

October 25, 1976

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 Joseph B. Walsh
44 Valley Road, Dorchester

Senator William L. Saltonstall
388 Summer Street, Manchester

Appointed by Speaker of the House of Representatives:

Representative John F. Coffey
20 Day Street, West Springfield

Representative Sidney Q. Curtiss
Guilder Hollow Road, Sheffield

Representative James L. Grimaldi
102 Florence Street, Springfield

Representative Robert C. Reynolds
5 West Main Street, Northborough

Representative Michael J. Lombardi
114 Fifth Street, Cambridge

Representative Alan P. Danovitch
94 Albermarle Road, Norwood

Representative Rudy Chmura
71 Chauncey Drive, Springfield

Representative Iris K. Holland
38 Hazelwood Avenue, Longmeadow

Legislative Research Bureau

<u>Name</u>	<u>Date of Appointment</u>	<u>Annual Salary</u>
Daniel M. O'Sullivan, Director	December 19, 1966	\$29,205 00
Robert D. Webb, Assistant Director	July 15, 1970	23,257 80

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 11 Beacon Street, Boston.

STATUTORY REFERENCES

Establishment of the Legislative Research Council and the Legislative Research Bureau, Sections 56 and 57 of Chapter 3 of the General Laws, as amended

Powers and duties, Sections 57 to 61, inclusive, of Chapter 3 of the General Laws, as amended

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 December 22, 1975 to October 25, 1976.

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, 1976. The accounts were reconciled to the corresponding appropriation accounts in the Comptroller's Division as of June 30, 1976. Payments to consultants made during the audit period were checked.

Advance Money: Advance money was reconciled with the records in the Comptroller's Division as of June 30, 1976 and October 25, 1976.

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 Daniel M. O'Sullivan, Director of the Legislative Research Bureau.

General: The Legislative Research Council and the Legislative Research Bureau were created by Section 2 of Chapter 607 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 creation.

<u>Report Year</u>	<u>Research Assignments</u>	<u>Research Requests</u>	
		<u>Substantial</u> (Report Prepared)	<u>Spot</u> (Other)
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
1973	9	47	766
1974	8	47	949
1975	7	40	901
1976	5	30	707
	<u>213</u>	<u>1,519</u>	<u>8,886</u>

Increase of Expenditures for the Legislative Research Bureau: Expenditures in the Legislative Research Bureau account number 0142-0000 increased by a total of \$7,987.77 from fiscal year 1975 to fiscal year 1976. The Bureau received an increase in appropriation amounting to \$15,515.00 in the 1976 fiscal year as compared to the appropriation received in the 1975 fiscal year.

Legislative Science Resource Network: From January 1975 until August 13, 1976 the Legislative Research Bureau provided office space and other services to a three-member Legislative Science Resource Network, a Federally and State funded project administered by the Joint Rules Committee. No rental payment was made to the Legislative Research Bureau for the space used for this project.

Rental of Office Space: During the audit period the Legislative Research Bureau had been occupying 2,397 square feet of office space in Rooms 601-609 at 11 Beacon Street, Boston, Massachusetts. The lease was on a tenant-at-will basis and stipulated that \$1,348.32 be paid monthly for rent.

On August 15, 1976 the Bureau relocated its offices from the sixth floor of 11 Beacon Street, Boston, to new office space on the twelfth floor of 11 Beacon Street, Boston. Monthly rental charges for the use of 2,420 square feet of office space amount to \$1,512.50. The rental agreement is for one year and is on a tenant-at-will basis.

FINANCIAL STATEMENT

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

Schedule No. IReceipts and Disbursements

December 22, 1975 to October 25, 1976

Balance December 22, 1975:

Research Council:

1976 Advance Money

\$2,000 00

Receipts

Research Bureau:

1977 Advances

1,100 00

Research Council:

1976 Advances

\$ 225 00

1977 Advances

1,100 00

1,325 00

Miscellaneous Income

19 96

\$4,444 96Disbursements

To State Treasurer:

Research Council:

1976 Advance Money Returned

\$303 05

1977 Advance Money Returned

649 56

\$ 952 61

Miscellaneous Income

19 96

Local Cash Disbursements:

Research Bureau:

1977 Advances

471 18

Research Council:

1976 Advances

\$1,921 95

1977 Advances

450 44

2,372 39

\$3,816 14

Balance October 25, 1976:

Research Bureau:

1977 Advance Money

628 82*

\$4,444 96

* Advances to Employees

\$628 82

Schedule No. IIComparative Statement of Expenditures under
Maintenance Appropriations

Two Fiscal Periods Ended June 30, 1976

	<u>1975</u>	<u>1976</u>	<u>Increase or (Decrease)</u>
Research Bureau:			
Appropriation (Account #0142-0000)	<u>\$246,985 00</u>	<u>\$262,500 00</u>	<u>\$15,515 00</u>
Disbursements	\$225,182 49	\$225,737 74	\$ 555 25
Encumbrances	-	7,432 52	7,432 52
Expenditures	<u>\$225,182 49</u>	<u>\$233,170 26</u>	<u>\$ 7,987 77</u>
Reverted	<u>21,802 51</u>	<u>29,329 74</u>	<u>7,527 23</u>
	<u>\$246,985 00</u>	<u>\$262,500 00</u>	<u>\$15,515 00</u>
Analysis of Expenditures:			
Salaries - Other	\$196,884 58	\$209,111 35	\$12,226 77
Services - Nonemployees	810 00	63 11	(746 89)
Heat, Light and Other Plant Operations	63 00	195 41	132 41
Travel and Automotive Expenses	1,323 86	1,442 05	118 19
Advertising and Printing Expenses	2,375 00	337 95	(2,037 05)
Repairs, Replacement and Alterations	428 87	-	(428 87)
Office and Administrative Expenses	4,977 09	6,133 90	1,156 81
Equipment	1,495 00	549 62	(945 38)
Rentals	16,825 09	15,336 87	(1,488 22)
	<u>\$225,182 49</u>	<u>\$233,170 26</u>	<u>\$7,987 77</u>
Research Council:			
Appropriation (Account #0141-0000)	<u>\$8,500 00</u>	<u>\$6,000 00</u>	<u>\$(2,500 00)</u>
Disbursements	\$5,020 01	\$3,711 37	\$(1,308 64)
Encumbrances	-	-	-
Expenditures	<u>\$5,020 01</u>	<u>\$3,711 37</u>	<u>\$(1,308 64)</u>
Reverted	<u>3,479 99</u>	<u>2,288 63</u>	<u>(1,191 36)</u>
	<u>\$8,500 00</u>	<u>\$6,000 00</u>	<u>\$(2,500 00)</u>
Analysis of Expenditures:			
Travel and Automotive Expenses	<u>\$5,020 01</u>	<u>\$3,711 37</u>	<u>\$(1,308 64)</u>