



The Commonwealth of Massachusetts

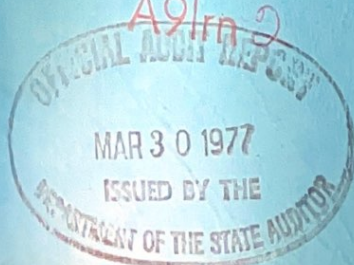
NO. 77-7-S-235

REPORT ON THE EXAMINATION OF THE ACCOUNTS
OF THE
SERGEANT-AT-ARMS
MARCH 8, 1976 TO JANUARY 5, 1977

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

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ORGANIZATION

January 5, 1977

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 General Court elected Charles M. McGowan, to be the Sergeant-at-Arms, effective January 26, 1976 at an annual salary of \$22,724.60.

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

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 March 8, 1976 to January 5, 1977.

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, 1976 and January 5, 1977.

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, 1976 and January 5, 1977.

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, 1976 and January 5, 1977.

NOTES AND COMMENTS

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

Legislative Contingent Expenses: Invoices in excess of \$500.00 and paid from the Legislative Contingent Expenses Account as summarized, amounted to \$98,323.38 during the 1976 fiscal year. The total expenses in the account during that year amounted to \$172,615.28. The summary indicated that payments were made as follows:

Rental of IBM Equipment	\$39,504 13
Postage from State Purchasing Agent	25,102 17
Purchase of Newspapers for the General Court	12,871 62
Rental of Water Coolers	8,724 00
Rental of Xerox Machines	4,822 87
Office Supplies and Expenses	4,208 90
Purchase of Carpeting	1,451 57
Purchase of Books	930 00
Purchase of Equipment	708 12
	<u>\$98,323 38</u>

Increase in Comparative Expenditures of Two Fiscal Years: Schedule No. IV

of this report shows a sizable increase in telephone expenditures in the 1976 fiscal year as compared to the 1975 fiscal year. It should be noted that this increase was due, in part, to a decrease in telephone costs of the 1975 fiscal year resulting from a refund that was received in that year for overcharges in telephone bills of previous years.

FINANCIAL STATEMENTS

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

Schedule No. IReceipts and Disbursements

March 8, 1976 to January 5, 1977

Balance March 8, 1976:
1976 Advances

\$ 705 89

Receipts

From State Treasurer:

1976 Advances

\$5,000 00

1977 Advances

8,100 00 13,100 00

Income:

Sale of Bulletins

\$2,000 00

Sale of Legislative Documents

900 00 2,900 00

Current Year Refunds

486 21

\$17,192 10Disbursements

From Advances:

1976 Advances

\$5,674 76

1977 Advances

4,041 78 \$ 9,716 54

To State Treasurer:

Repayment of 1976 Advance Money

\$ 31 13

Income

2,900 00

Current Year Refunds

486 21 3,417 34

\$13,133 88

Balance January 5, 1977:

1977 Advances

4,058 22*

\$17,192 10

* Cash in Bank:

National Shawmut Bank of Boston

\$4,058 22

Schedule No. IIAnalysis of Expenditures by Committees

Fiscal Year Ended June 30, 1976

Account
Number

Senate:

Committee on Rules:

0115-0000	Administrative and Legislative Aides	\$1,137,640 11	
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Ways and Means Committee:

0117-0000	Salaries and Expenses	438,207 94	
0118-0000	Other Committee Expenses	<u>215,439 69</u>	\$1,791,287 74

House of Representatives:

Committee on Rules:

0125-0000	Salaries and Expenses	\$573,452 46	
0125-0010	Standing and Special Committee - Expenses	4,990 18	

0125-0020	Committee under Joint Rule 3 - Expenses	-	
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Ways and Means Committee:

0126-0000	Salaries and Expenses	<u>459,595 70</u>	1,038,038 34
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Joint Committees:

0164-0010	Standing and Special Committee - Expenses	\$52,874 11	
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0165-0000	National Conference of State Legislative Leaders - Membership Fees	<u>30,190 00</u>	<u>83,064 11</u>
			<u>\$2,912,390 19</u>

Schedule No. IIIList of Legislative Investigation Commissions and Expenditures

Fiscal Year Ended June 30, 1976

<u>Account Number</u>		
0181-5000	Revolutionary Bicentennial Commission Expenses	\$441,614 53
0181-5002	Matching Funds NSF Grant - Science and Technology Capability for General Court	
0184-5000	Study Re-Harmful, Injurious or Illegal Drug use within the Commonwealth	7,035 81
0185-0000	Study - Compulsory Insurance and Amendments and Repeal Laws	11,011 85
0185-0001	Study of County Government	24,116 11
0185-1000	Study of Marine Boundaries and Resources	1,940 00
0185-7002	Study - Operation of Belchertown State School and Monson State Hospital	639 80
0185-7105	Study - Re-Use of Solid Waste Disposal	3,841 29
0185-7106	Special Commission - Regulation of the Location and Operation of Electric Utility Facilities	40 00
0185-7205	Study - Pollution Abatement in Boston Harbor	17,709 62
0185-7206	Study of Existing Programs for Care and Treatment of Children	7,139 00
0185-7207	Study - Authorization of Savings Banks to accept Demand Deposits	4,320 00
0185-7302	Study - Needs of the Handicapped	8,700 00
0185-7304	Study - Recreation, Travel, Vacation and Tourist Facilities	10,732 25
0185-7306	Study - Federal Base Conversion	6,047 67
0185-7402	Study - Penalty of Driving under Influence of Liquor and Drugs	2,823 51
0185-7403	Study - State Employees with Catastrophic Illnesses	370 00
0185-7404	Study - Restriction of Weight of Vehicles on Public Ways	2,027 00
0185-7502	Study - Unequal Educational Opportunities	461 58
0185-7505	Study - Local Contracts for Labor and Material	1,117 25
0185-7509	Study - Medical Malpractice and Liability Insurance	7,534 00
		12,186 14
		<u>\$571,407 41</u>

SCHEDULE NO. IV

COMPARATIVE STATEMENT OF EXPENDITURES UNDER
APPROPRIATIONS AND RECEIPTS ACCOUNT OF INCOME

TWO FISCAL PERIODS ENDED JUNE 30, 1976

ACCOUNT NUMBER	1975	1976	INCREASE (DECREASE)
APPROPRIATIONS AND BALANCES FORWARDED			
0131-0000 SALARIES AND CLERICAL EXPENSES	\$ 191,619 00	\$ 206,349 00	\$ 14,730 00
0132-0000 SALARIES - OTHER	1,692,817 00	1,692,817 00	-
0132-1000 SALARIES - DOCUMENT ROOM CLERKS	157,062 00	173,380 00	16,318 00
0133-0000 LEGISLATIVE CONTINGENT EXPENSES	229,867 08	177,439 78	(52,427 30)
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	517,662 67	586,162 27	68,499 60
	<u>\$2,801,827 75</u>	<u>\$2,848,948 05</u>	<u>\$47,120 30</u>
EXPENDITURES	\$2,484,746 61	\$2,591,740 20	\$ 106,993 59
RESERVED	124,452 05	23,901 19	(100,550 86)
REVERTED	192,629 09	233,306 66	40,677 57
	<u>\$2,801,827 75</u>	<u>\$2,848,948 05</u>	<u>\$47,120 30</u>
ANALYSIS OF EXPENDITURES:			
SALARIES AND CLERICAL EXPENSES	\$ 170,520 60	\$ 193,267 33	\$ 22,746 73
SALARIES - OTHER	1,523,883 06	1,473,173 77	(50,709 29)
SALARIES - DOCUMENT ROOM CLERKS	154,765 25	172,798 24	18,032 99
TELEPHONE EXPENSES	395,650 40	567,085 58	171,435 18
LEGISLATIVE CONTINGENT EXPENSES	227,427 30	172,615 28	(54,812 02)
RENTAL AND MAINTENANCE OF ELECTRIC ROLL CALL SYSTEM	12,500 00	12,500 00	-
WITNESS FEES	-	300 00	300 00
	<u>\$2,484,746 61</u>	<u>\$2,591,740 20</u>	<u>\$106,993 59</u>
NET RECEIPTS ACCOUNT OF INCOME:			
SALE OF LEGISLATIVE BULLETINS	\$4,500 00	\$3,925 00	\$ (575 00)
SALE OF LEGISLATIVE DOCUMENTS	2,275 00	2,500 00	225 00
SALES - MISCELLANEOUS	573 25	178 00	(395 25)
SALES - OTHER	1,890 00	350 00	(1,540 00)
	<u>\$9,238 25</u>	<u>\$6,953 00</u>	<u>\$(2,285 25)</u>