
By Mr. Durkin of Salem, petition of Raymond H. Greenlaw for authorizing the establishment of boards of election commissioners and defining their powers and duties. Election Laws.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Fifty-Five.

AN ACT AUTHORIZING THE ESTABLISHMENT OF BOARDS OF ELECTION COMMISSIONERS AND DEFINING THEIR POWERS AND DUTIES.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 Chapter 51 of the General Laws is hereby amended
2 by inserting after section 16 the following: —

3 *Section 16A.* In every city and every town which
4 accepts this section in the manner hereinafter provided,
5 there shall be a board of election commissioners, here-
6 inafter called the board, which, except as otherwise
7 provided, shall have all the powers, rights, duties and
8 liabilities of boards of registrars of voters, and, with
9 respect to elections, of city and town clerks, either
10 under general or special law, and which shall be the
11 lawful successor of said registrars, and, with respect to
12 elections, said clerk. Immediately upon such accept-
13 ance, the said registrars of voters and, in so far as they
14 relate to or are required for use in the conduct of elec-
15 tions, the said clerk shall deliver to the board all books,
16 papers, records and all other property in their possession.
17 The board shall consist of four persons, of whom two
18 shall always represent each one of the two leading
19 political parties, as defined in section one of chapter
20 fifty. They shall receive such compensation as the

21 city manager, or mayor, and city council, or the town,
22 may determine. The members of the board of registrars
23 of voters in office at the time of such acceptance shall
24 be members of said board of election commissioners, and
25 shall serve until the expiration of their respective terms
26 and until their successors are appointed and qualified;
27 provided, that, if the city or town clerk is then a member
28 of said board of registrars, the mayor, subject to ap-
29 proval by the board of aldermen, the city manager, or
30 the selectmen shall appoint one member of said board
31 of election commissioners for a term of four years
32 beginning April first next following. As the terms of
33 the several election commissioners expire, and in case
34 a vacancy occurs in said board, the mayor, subject to
35 approval by the board of aldermen, the city manager
36 or the selectmen, shall so appoint their successors that
37 the members of the board shall equally represent the
38 two leading political parties as defined as aforesaid.
39 Such appointments shall be for terms of four years
40 beginning April first, except that any appointment to
41 fill a vacancy shall be for the unexpired term. The
42 board shall organize annually in the month of April by
43 the choice of a chairman and a secretary. In case the
44 members are unable to agree upon a chairman and a
45 secretary, such officers shall be designated by the
46 mayor, the city manager or the selectmen, as the case
47 may be. The secretary shall keep a full and accurate
48 record of the proceedings of the board and shall perform
49 such other duties as the board may require. All the
50 powers, rights, privileges, liabilities and duties relating
51 to caucuses, primaries and elections by law vested in
52 and imposed upon mayors, city managers, boards of
53 aldermen, selectmen, city or town clerks and board of
54 registrars of voters, except the power and duty of
55 giving notice of elections and fixing the days and hours
56 of holding the same, shall be vested in and performed
57 by the board of election commissioners. The board
58 may appoint such assistant commissioners and such
59 assistants as it deems necessary, who shall at all times

60 equally represent the two leading political parties as
61 defined as aforesaid. Said assistant commissioners shall
62 have such powers and perform such duties as are pre-
63 scribed by this chapter for assistant registrars of voters,
64 and shall perform such other duties as the board may
65 require. Except in Boston, persons appointed to serve
66 temporarily as assistant commissioners, or as temporary
67 assistant commissioners, shall not be subject to chapter
68 thirty-one. This section shall become effective in a
69 city having a Plan E charter by the affirmative vote of
70 a majority of all the members of the city council, and,
71 in the case of other cities, by vote of the city council,
72 subject to the provisions of the charter, and in a town
73 by a majority vote at an annual town meeting.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. The text also mentions the need for regular audits to ensure the integrity of the financial data. Furthermore, it highlights the role of the accounting department in providing timely and accurate information to management for decision-making purposes.

In addition, the document outlines the procedures for handling discrepancies and errors. It states that any identified mistakes should be promptly investigated and corrected. The importance of transparency and accountability is stressed throughout the text, as it is essential for building trust and ensuring the long-term success of the organization.

The second part of the document details the specific steps involved in the accounting cycle. It begins with identifying and recording all business transactions. This is followed by classifying the transactions into appropriate accounts. The next steps involve summarizing the data and preparing financial statements, including the balance sheet, income statement, and cash flow statement. The document also covers the process of adjusting entries to ensure that the financial statements accurately reflect the company's financial position at the end of the reporting period.

Finally, the document concludes by reiterating the commitment to high standards of accuracy and reliability. It encourages all employees to adhere to the established accounting policies and procedures. The text ends with a statement of confidence in the financial reporting process and a commitment to continuous improvement.