

income, or the contrary, and show the amount of the balance.

SECTION 10. It shall be the duty of the auditor to include in his report, the items of all accounts of expenditure, so far as they may be useful or interesting to the people of the Commonwealth; and in particular, so far as may be practicable, the various heads of expenditure shall be separated, so as to show the different officers or boards under whose directions the several portions of the expenditure have been incurred: all salaries and other general charges shall likewise be separated, so as to show the different classes of officers who received the several portions of the expenditure; and no expenditure exceeding five hundred dollars shall be included under any indefinite head, if it be composed of separate items.

Subject continued.

SECTION 11. The auditor's report shall annually contain a particular statement of the transactions of the funds belonging to, or held in trust by the Commonwealth, including new investments of any portion of said funds which may have been made during the preceding year, and also of the manner in which the moiety of the income of the school fund, applicable to educational purposes, has been disbursed.

Shall include statement of Commonwealth funds, and of school income moiety.

SECTION 12. The auditor shall also include in his report an estimate, for the current year, of the ordinary revenue of the Commonwealth, and of such other means as he may be able to point out for the defraying of expenditures.

Also, estimate of revenue for current year.

SECTION 13. In estimating the value of the shares of Western Railroad stock belonging to the Commonwealth, and all railroad shares and other securities in the several funds, they shall be reckoned at their market value at the time of making the report.

Shares and other securities to be reckoned at market value.

SECTION 14. Sections two, four, five, six, seven, eight and nine of chapter one hundred and fifty-eight of the acts of the year eighteen hundred and fifty-eight, and sections one, two, three, four, five, six, seven, eight and forty-four of chapter fifteen of the General Statutes, are hereby repealed. Advances of money authorized by existing statutes shall not be affected by this act.

Repeal of §§ of ch. 15 G. S.

Act not to affect advances of money.

SECTION 15. This act shall take effect upon its passage.

Approved April 26, 1867.

AN ACT TO AMEND THE CHARTER OF THE CITY OF NEWBURYPORT.

Chap. 179

Be it enacted, &c., as follows:

SECTION 1. The charter of the city of Newburyport is hereby so amended, that the mayor shall hereafter be *ex officio* chairman of the board of overseers of the poor and

Mayor shall be chairman overseers of poor and of school committee.

Salary, how fixed and paid.

of the board of school committee; and shall be compensated for his services as mayor by a salary, to be fixed by the city council, payable at stated periods: and he shall receive no other compensation or emolument whatever, and no regulation enlarging or diminishing said compensation shall be made to take effect until the expiration of the year for which the mayor then in office shall have been elected, and said salary when fixed shall continue until changed by the city council as aforesaid.

Act void if not accepted in sixty days.

SECTION 2. This act shall take effect upon its acceptance by the citizens of Newburyport, at a legal meeting called for the purpose, within sixty days of its passage.

*Approved April 26, 1867.*

Chap. 180

AN ACT TO INCORPORATE THE UNION LIBRARY ASSOCIATION OF BRADFORD.

*Be it enacted, &c., as follows:*

Corporators.

SECTION 1. John B. Farrar, George Cogswell, L. W. Tyler, and all persons who are now members of the present Union Library Association of Bradford, and their associates, are hereby made a corporation by the name of the Union Library Association of Bradford, for the purpose of establishing and maintaining a social library for the diffusion of knowledge and the promotion of intellectual improvement in the town of Bradford; with all the powers and privileges, and subject to all the duties and liabilities set forth in the general laws which now are or may hereafter be in force concerning corporations, so far as applicable.

Purpose.

Privileges and restrictions.

May hold real and personal estate.

SECTION 2. Said corporation may take and hold real and personal estate to an amount not exceeding twenty-five thousand dollars, exclusive of books in its library.

Property of present association may be transferred to and held by corporation.

SECTION 3. All the property now owned by, or which may accrue to the present Union Library Association of Bradford, may be by it transferred to the corporation hereby created; and the said corporation may take and shall hold the same, and all real and personal estate, and all moneys, books and pamphlets which shall from time to time be conveyed or given to it in any form, or be purchased by it, in trust for all the uses and purposes proper and appropriate for a public and social library, the same to be used and enjoyed under such regulations and upon such terms, and for such compensation as may from time to time be prescribed by the by-laws of the corporation. All grants, donations or bequests made to it, shall be held and used under and in pursuance of any conditions or rules prescribed in such grants, donations or bequests.

Grants, donations and bequests.

SECTION 4. This act shall take effect upon its passage.

*Approved April 26, 1867.*