

by the legislature, shall be kept at such institution, under the direction of the auditor of the Commonwealth.

Auditor to prescribe form of analytical, etc., accounts.

SECTION 2. The auditor shall prescribe the number and form of all analytical or subsidiary accounts, which shall be made from the accounts of record kept at each institution, and such accounts shall also show the expenditures thereon, and the estimated cash value of the products of that department of the institution, whether sold or devoted to the use of the institution, and also as nearly as may be the value of the labor of the inmates entering into such production.

Accounts to be uniform.

SECTION 3. All accounts or records now required by law to be kept shall continue to be so kept, but the accounts of all said institutions shall be as nearly uniform as the character of the institutions will permit.

To be posted so that footings will show facts to date.

SECTION 4. The accounts shall be posted so that the footings shall at any time show the condition and facts up to that date, excepting that no inventory shall be required, other than is now provided by law.

Expenditure of money to carry act into effect.

SECTION 5. The auditor is hereby authorized to make such expenditure of money as may be necessary to carry out the provisions of this act. *Approved March 16, 1887.*

*Chap. 88* AN ACT TO ANNEX MUSKEGET ISLAND AND GRAVELLY ISLANDS TO NANTUCKET COUNTY.

*Be it enacted, etc., as follows :*

Muskeget and Gravelly islands annexed to Nantucket.

SECTION 1. All that territory known as Muskeget island and Gravelly islands is hereby annexed to and made a part of the town and county of Nantucket.

Assessment and collection of taxes.

SECTION 2. The estates within the territory above described and the owners of such estates shall be holden to pay all taxes legally assessed thereon by the town of Edgartown, and all taxes heretofore assessed and not collected shall be collected and paid to the town of Edgartown, in the same manner as if this act had not been passed. *Approved March 16, 1887.*

*Chap. 89* AN ACT RELATING TO CORPORATIONS ORGANIZED FOR THE PURPOSE OF LETTING VAULTS, SAFES, AND OTHER RECEPTACLES.

*Be it enacted, etc., as follows :*

Contents of box to be stored in vaults if rent is unpaid for two years.

SECTION 1. When the amount due for the rent or use of any box or safe in the vaults of any corporation organized under the laws of this Commonwealth for purpose of letting vaults, safes and other receptacles s