

# HOUSE . . . . No. 666

Accompanying the petition of Frank S. Atwood for the consolidation of the department of the Auditor of the Commonwealth with that of the Supervisor of Administration. State Administration. January 17.

## The Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Twenty-One.

### AN ACT

To consolidate Certain State Departments.

1 *Whereas*, It is desirable for the public interest that  
2 this act take effect immediately, therefore it is hereby  
3 declared to be an emergency law necessary for the imme-  
4 diate preservation of the public convenience.

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

1 SECTION 1. There shall be a department of the state  
2 comptroller, under his supervision and control, consisting  
3 of a division of accounts, in charge of a director to be  
4 known as the director of accounts, and such other di-  
5 visions as the comptroller may determine.

1 SECTION 2. He shall be appointed by the governor,  
2 with the advice and consent of the council, for a term of

3 five years. He shall receive a salary of seventy-five hun-  
4 dred dollars.

1 SECTION 3. He shall, with the consent of the governor  
2 and council, appoint, and may for cause with such con-  
3 sent remove, a deputy and second deputy comptroller.  
4 The salary of the deputy comptroller shall be six thousand  
5 dollars, and the salary of the second deputy comptroller  
6 shall be five thousand dollars. During the illness, ab-  
7 sence or other disability of the comptroller, his official  
8 duties shall be performed by the said deputies in the  
9 order of seniority. In the event of a vacancy in the  
10 office of comptroller, the deputy comptroller shall be  
11 continued in office and shall perform all statutory duties  
12 of the comptroller until a comptroller shall be duly  
13 qualified.

1 SECTION 4. He shall, with the consent of the governor  
2 and council, appoint, and may for cause with such con-  
3 sent remove, a special deputy who shall perform such  
4 work in connection with the budget as may be necessary,  
5 shall act as clerk to the house committee on ways and  
6 means, and shall perform such other duties as may be  
7 assigned to him by the comptroller. The salary of the  
8 special deputy shall be six thousand dollars.

1 SECTION 5. He shall, with the consent of the governor  
2 and council, appoint, and may for cause with such con-  
3 sent remove, the director of accounts. The salary of  
4 the director of accounts shall be determined by the comp-  
5 troller with the approval of the governor and council.  
6 All rights, powers, duties and obligations of the division  
7 of accounts in the department of corporations and taxa-  
8 tion are hereby transferred to and shall hereafter be exer-

9 cised and performed by the division of accounts in the  
10 department of the state comptroller.

1 SECTION 6. He may appoint such experts, clerks and  
2 other assistants as may be necessary to carry on the work  
3 of his office, and may pay them such salaries and incur  
4 such other expenses, including traveling expenses, as he  
5 may deem necessary and proper, not exceeding the  
6 amounts annually appropriated therefor.

1 SECTION 7. The state auditor shall hereafter serve in  
2 the department of the state comptroller. He shall per-  
3 form such duties as may be assigned to him by the comp-  
4 troller, and he shall receive such salary, not exceeding  
5 twenty-five hundred dollars, as the comptroller may  
6 determine.

1 SECTION 8. The comptroller shall give to the state  
2 treasurer a bond in the sum of ten thousand dollars, and  
3 the deputy comptroller and second deputy comptroller  
4 shall give bonds in the sum of five thousand dollars each,  
5 for the faithful performance of their duties, with sureties  
6 approved by the governor and council.

1 SECTION 9. Under the direction of the comptroller,  
2 the director of accounts shall direct and control all the  
3 accounts in all departments, offices, commissions and in-  
4 stitutions of the commonwealth which incur expense or  
5 to which income accrues, and shall have full authority to  
6 prescribe, regulate and make changes in the methods of  
7 keeping and rendering accounts, and shall see that they  
8 are properly maintained and that all items are correctly  
9 allocated between capital receipts and disbursements and  
10 operating revenue and expense. He shall establish in

11 each such department, office, commission and institution  
12 a proper system of accounts, which shall be uniform so  
13 far as is practicable, and a proper system of accounting  
14 for stores, supplies, materials and products, and may  
15 provide, when he deems it necessary, for a continuing  
16 inventory thereof. He shall provide such safeguards and  
17 systems of checking as will insure, so far as possible, the  
18 proper collection of all revenue due the commonwealth;  
19 and where he deems it necessary, shall provide that forms  
20 and receipts shall be numbered consecutively, making  
21 each such department, officer, commission or institution  
22 responsible for their use or cancellation.

1 SECTION 10. The comptroller shall cause all the print-  
2 ing under the state printing contract to be examined and  
3 measured, and no bill for printing shall be allowed unless  
4 it is in strict conformity with such contract.

1 SECTION 11. Under the direction of the comptroller,  
2 the director of accounts shall annually examine the books,  
3 accounts and vouchers of the state treasurer. He shall  
4 at least once in each year, and oftener in his discretion,  
5 audit the accounts of all state departments, officers, com-  
6 missions and institutions receiving money to be paid to  
7 the commonwealth.

1 SECTION 12. The comptroller shall comply with any  
2 written regulations, consistent with law, relative to the  
3 duties of his office made by the governor and council.  
4 His books and accounts shall be subject at any time to  
5 such examination as the governor and council or the gen-  
6 eral court may order.

1 SECTION 13. The comptroller shall collect at least once  
2 in every fiscal year such information relative to certain

3 officials and employees of the commonwealth as shall be  
4 furnished to him under section thirty-eight of chapter  
5 thirty of the General Laws, which shall cover the fiscal  
6 year preceding. From the information so collected he  
7 shall keep a record, open to public inspection, showing  
8 the name, residence, designation, rate of compensation  
9 and date of appointment or qualification of every such  
10 official and employee, and any increase in the rate of  
11 salary or compensation paid him during the preceding  
12 fiscal year. The record shall also contain such other in-  
13 formation concerning such officials and employees as, in  
14 the opinion of the comptroller, may be desirable. The  
15 comptroller shall, on or before April fifteenth in each even  
16 year, publish a document containing such information  
17 concerning said officials and employees in the employ of  
18 the commonwealth on the preceding November thirtieth,  
19 as in his opinion may be of interest. Said document shall  
20 contain such summary and comparative tables as will  
21 best show the number of officials and employees in the  
22 service of the commonwealth during the two years pre-  
23 ceding said November thirtieth, and during a further  
24 period of two years prior thereto, to be arranged in such  
25 manner as will make them of the greatest practical  
26 utility. The document may be revised or rearranged at  
27 the discretion of the comptroller.

1 SECTION 14. Any other duties not hereinbefore specif-  
2 ically mentioned which are now required by law to be  
3 performed by the state auditor or the supervisor of ad-  
4 ministration shall hereafter be performed by the state  
5 comptroller.

1 SECTION 15. Sections one, three, four, five and ten of  
2 chapter seven of the General Laws, and sections one

3 two, three, four, five, six, eight, nine and twelve of chap-  
4 ter eleven of the General Laws are hereby repealed.

1 SECTION 16. This act shall take effect on June one,  
2 nineteen hundred and twenty-one.



