

HOUSE No. 1

The Commonwealth of Massachusetts.

DEPARTMENT OF THE AUDITOR,
BOSTON, Dec. 6, 1921.

To the General Court of the Commonwealth of Massachusetts.

In accordance with the provisions of section 33 of chapter 30 of the General Laws, I am sending you herewith that part of my annual report which contains recommendations for legislative action, accompanied by drafts of bills embodying the legislations recommended.

Very truly yours,

ALONZO B. COOK,
Auditor.

RECOMMENDATIONS OF THE AUDITOR.

1. BUNKER HILL MONUMENT RECEIPTS.

Chapter 79 of the General Acts of 1919 is "An Act to provide for the Maintenance of Bunker Hill Monument of the Commonwealth, under the Control of the Metropolitan Park Commission." Section 2 of said chapter 79 reads: —

For the purpose of carrying out the provisions of this act, the metropolitan park commission shall have and exercise over said monument, buildings and land conveyed to the commonwealth the same authority and powers conferred upon said commission in respect to the government and control of open spaces for exercise and recreation by chapter four hundred and seven of the acts of eighteen hundred and ninety-three, and acts in amendment thereof or in addition thereto, and may annually expend from the treasury of the commonwealth such sums as the general court may appropriate.

Chapter 464 of the Acts of 1901 provides that all sums of money collected or received by the Metropolitan Park Commission shall be accounted for and paid to the Treasurer and Receiver General of the Commonwealth, who shall receive, hold and invest the same as a fund to be known as a Metropolitan Parks Expense Fund. The commission is authorized to expend this fund for the maintenance and improvement of the reservations and parkways under its care. At the present time the appropriation for the maintenance of the Bunker Hill Monument is made from the general fund, while the receipts for admission and other receipts in connection with the monument are turned into the Metropolitan Parks Expense Fund, and may be spent by the commission on any other reservation or parkway.

I believe that, as the maintenance of the monument is paid from the general fund, all receipts from admissions, etc., should be paid into the general fund, and I respectfully recommend that the law be amended to this effect.

2. TRAVELING EXPENSES, DEPARTMENT OF CORPORATIONS AND TAXATION.

Under section 5 of chapter 14 of the General Laws, it is provided that the bills incurred by the officials and employees of the Department of Corporations and Taxation for traveling expenses shall be approved by the Governor and Council before payment. This means a delay of one week in paying the bills, as well as causing the Governor and Council the trouble of approving bills for routine work. I think possibly that this provision was included in the law by error, and I respectfully recommend that said section 5 be amended by striking out the words "and the governor and council," in the sixth line.

3. DISPOSAL OF VOUCHERS.

The question of filing space for original bills and vouchers, which are kept in this Department under provisions of section 10 of chapter 11 of the General Laws, has become so serious that I feel that immediate relief should be provided by the General Court. Under the provisions of section 11 of chapter 66 of the General Laws, there should be provided at the expense of the Commonwealth fireproof rooms, safes or vaults for the safe keeping of these public records. We have never been able to obtain fireproof quarters for these vouchers, and they are now filed in various places in the State House. We have now filing space enough to last only until next fall, and it is imperative that immediate action be taken by the General Court to relieve the situation, either by furnishing this Department with more filing room or by authorizing the destroying of old vouchers.

In my annual report of 1917, I recommended that the Auditor of the Commonwealth and the Supervisor of Public Records be authorized to examine all vouchers and to destroy such as in their opinion could be destroyed without detriment to the Commonwealth, and I wish at this time to again recommend that authority be given to destroy such vouchers.

4. PAYMENT OF RECEIPTS INTO TREASURY.

Under the provisions of section 27 of chapter 30 of the General Laws, it was required that all moneys received on account of the Commonwealth should be paid into the treasury at least once in each month. By chapter 225 of the Acts of 1921, this law was amended so as to make it compulsory for all receipts to be turned into the treasury daily or, by special arrangements, weekly. This has caused considerable work in both the Treasurer's and this office, as well as in the various departments, by increasing the entries to be made on account of these receipts from once a month to anywhere between four and twenty-five times a month. While, undoubtedly, there is considerable merit in having those departments or institutions which receive a considerable sum of money turn the same into the treasury oftener than once a month, I believe the present law is too stringent, inasmuch as it requires departments receiving but very few dollars each month to turn the same into the treasury daily or weekly.

I therefore recommend that the law be amended so that the receipts shall be paid into the treasury at such times as the State Treasurer and State Auditor may determine, such payments to be made at least once in each month.