

HOUSE No. 1129.

Commonwealth of Massachusetts.

HOUSE OF REPRESENTATIVES, March 7, 1905.

The committee on Public Service, to whom was referred the petition (with accompanying bill, House, No. 620) of Charles E. Adams, president, Richard L. Gay, secretary, and others of the Massachusetts State Board of Trade, for legislation to provide for the keeping of accounts and the making of returns by cities and towns, report the accompanying bill.

For the committee,

ELMER A. STEVENS.

HOUSE OF REPRESENTATIVES, April 5, 1905.

The committee on Ways and Means, to whom was referred the bill to require auditors of cities and treasurers of towns to make certain annual returns to a controller of accounts, report that the further consideration thereof be referred to the next General Court.

For the committee,

CHAS. E. WARD.

Commonwealth of Massachusetts.

In the Year One Thousand Nine Hundred and Five.

AN ACT

To require Auditors of Cities and Treasurers of Towns to make Certain Annual Returns to a Controller of Accounts.

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. The controller of county accounts shall
2 hereafter be styled the controller of accounts.

1 SECTION 2. The auditor of each city and the treas-
2 urer of each town shall annually furnish to the controller
3 of accounts, at such time as he shall designate, on blanks
4 provided by him, a report containing a summarized state-
5 ment of the receipts of said city or town from all sources ;
6 a summarized statement of all accounts due said city or
7 town ; a summarized statement of all expenditures — ex-
8 penditures for construction, for operation and mainte-
9 nance being separately stated ; a statement of the income
10 from each public industry maintained or operated by it
11 and of all the cost thereof—expenditures for construc-
12 tion, for operation and maintenance being separately
13 stated ; a statement of its public debt showing the pur-

14 pose for which each item of the debt was created, and the
15 provisions made for its payment; together with such
16 other information of a public nature as may be required.

1 SECTION 3. These reports shall be compiled and tabu-
2 lated by the controller of accounts, and published in an-
3 nual volumes of comparative statistics, which shall be
4 issued at the expense of the Commonwealth as public
5 documents, and the material portions thereof included in
6 his annual report to the general court, with such sugges-
7 tions and recommendations as he may desire to make.

1 SECTION 4. Chapter nine, section seven, line one
2 hundred and fifty-five; chapter eighteen, section eight-
3 een, line four; chapter twenty, section eighteen, line
4 eight; chapter twenty-one, section twenty-six, line five,
5 and section twenty-seven, line six; chapter one hundred
6 and twenty-eight, section ten, line nine; chapter one
7 hundred and sixty, section forty-eight, line thirty; chap-
8 ter one hundred and sixty-one, section fifty-four, line
9 twenty-one; chapter one hundred and sixty-five, section
10 thirty-two, line twenty-one; and chapter two hundred
11 and twenty-five, section fifty-five, line two, are hereby
12 amended by striking out therefrom the word "County."
13 And wherever in existing laws words "Controller of
14 County Accounts" are found the word "County" shall
15 be stricken out.

1 SECTION 5. The sum of three thousand dollars, to
2 be expended in carrying out the provisions of this act, is
3 hereby appropriated for the purposes of this act, out of
4 any moneys in the treasury not otherwise appropriated.

1 SECTION 6. This act shall take effect upon its passage.

