

SENATE No. 24.

Commonwealth of Massachusetts.

OFFICE OF THE CONTROLLER OF THE ACCOUNTS OF COUNTY OFFICERS,
OFFICERS OF INFERIOR COURTS AND TRIAL JUSTICES. }
No. 9 PARK STREET, BOSTON, Feb. 1, 1888. }

To the Honorable Senate and House of Representatives :

In compliance with section 6, chapter 438 of the Acts of 1887, I have the honor to submit my first report, being a compilation of the material parts of the returns of county officers, clerks of courts and trial justices, in tabular form. The tables include the returns of treasurers (except in Suffolk County), clerks of courts, sheriffs, keepers of jails and houses of correction, district, police and municipal courts, and trial justices. The keeper of the House of Industry in Suffolk has made no return to this office, and I am not sure, under the law, that he is bound to do so.

In the treasurers' returns one thing forces itself upon the reader. It seems that more than \$171,000 are received for dog licenses, and more than \$160,000 are refunded to the towns and cities from whence it came. There would seem to be a vice about a system which collects so large a sum, when less than seven per cent. of it is used and the balance returned.

SHERIFFS.

The sheriffs' returns show receipts amounting to \$99,455.55 ; less than last year by \$42.47. Not much can be learned from the comparison, because, last year, the sheriffs of Berkshire and Plymouth counties, being also keepers of the houses

of correction in those counties, made but one return for both capacities. A close inspection shows great increase of income in some counties, and great decrease in others. Not yet having examined all the sheriffs' accounts, I do not know how to account for any large increase or falling off in receipts.

KEEPERS OF HOUSES OF CORRECTION.

These officers return receipts of \$207,759.66, as against \$173,575.54 last year, after deducting from last year's return the receipts of John C. Whiton at Deer Island and M. V. B. Berry of the South Boston prison, and of the State institutions not included this year in the returns, an increase of \$34,184.12; or, after deducting salaries not returned last year, the increase is \$15,306.88, or more than eight per cent. In the present condition of prison labor, it is difficult to make comparisons of any value.

CLERKS OF COURTS.

In the returns from the clerks of the courts, one or two things are noticeable. It appears that the total receipts were \$195,738.77. By House Document No. 222, of 1887, it appears that the receipts of the same clerks were only \$74,350.04, for the year ending September 30, 1886. The increase is \$121,388.73. I cannot account for all this. The returns in the tables cover the calendar year, and include the balances on hand January 1, 1887, and the sums indicated by these balances, of course, accrued in 1886. But if these balances are deducted, there is still an increase of \$63,662.48, or about eighty-six per cent. The year with the clerks ends on the first Wednesday in January, and therefore the accounting, as formerly, on the 30th day of September, was difficult, and practically impossible of accurate statement of the real condition of affairs. There was no attempt to balance, September 30th. And there has been in some counties a great increase of business.

A glance at the column of receipts from "criminal costs," and comparison with last year's receipts, to be found in Public Document No. 29, 1887, will show great increase in a few

of the counties. I ought to say, too, that the item of "money paid into court" is a very uncertain quantity. Some years very large sums will be paid in, and in others but very little. Looking at the item of receipts from the county commissioners' court, and reflecting upon the size of the counties, and the magnitude of business done, it must be apparent that a uniform method of taxing does not exist.

A fairer test of increase will be found by comparing the sums paid over to counties in the two years. This year the amount is \$26,800.34, last year it was \$19,921.25; an increase of \$6,879.09.

Two of the clerks, those for the Supreme Judicial Court of Suffolk and for Dukes County, are now drawing fixed salaries, and pay over all fees to their respective counties. The clerk of the Supreme Judicial Court for the Commonwealth is also paid a fixed salary. The supplementary report of Mr. Noble, clerk of the Supreme Court for Suffolk, is for the time since he was put upon a salary (May 19, 1887), and this report is made in detail substantially like the classification which I have prescribed for all the clerks, and according to which the returns will be made next year.

I required an exhibit showing the "net fees upon which salary is based," as seen in the tables. This is found generally by deducting from the total receipts, the amount on hand at the beginning of the year, plus the naturalization fees, plus the amount paid into court, plus the amount paid for printing. But the rule does not appear to be uniform. One of the clerks considers naturalization fees as part of the fees which enter into his compensation. The fees from this source received by him are very trifling.

Reference to the tables will show that the phrases sums "charged or received" and "all expenditures made or incurred," in section 6, chapter 438, Acts of 1887, were misapprehended, and the figures under those heads in the tables do not enter into the aggregates. What county officers have the right to charge? In practice many of the clerks charge in civil business. During the year they charge a great many fees which are subsequently, and during the same year, paid. Obviously it would serve no useful purpose

to state the whole amount charged, unless the Legislature desired to know to what extent credit is given by county officers. I therefore construed the words "charged or received" to mean the amount received during the year and the amount charged during the year and *remaining uncollected*.

"Expenditures made or incurred" I construed to mean the incidental expenses incurred by the officer, but paid by the counties, so that the account will show the receipts of the office, the disposition of those receipts, the debts due the office and the debts owed or incurred by the office.

DISTRICT COURTS.

The receipts of the district courts this year amount to \$220,591.72, against \$169,964.90 last year; the difference being \$50,626.82. Deducting, as before, for money not returnable last year, the gain is \$22,911.89, or more than thirteen per cent. The amount paid over to county, city and town treasurers this year is \$122,356.01, against \$100,855.99 last year; a gain of \$21,500.02, or more than twenty per cent. The amount paid to officers this year is \$41,310.95, against \$38,761.66 last year. To witnesses this year were paid \$10,579.90; last year, \$7,555.08. The balance on hand last year was \$19,096.75; this year it is \$14,930.49. Balance on hand is large, for reasons stated below.

POLICE COURTS.

The total receipts from police courts have been \$150,194.27, against \$103,487.82, an increase of \$46,706.45; or, deducting \$34,783.75, not regarded as returnable last year, and the gain is \$11,922.70, or about eleven per cent. The payments to county, city and towns have been \$88,335.40, against \$69,256.53; an increase of \$19,078.87, or about twenty-eight per cent.

The amount paid to officers this year is \$12,765.36, or \$1,182.77 less than last year. The amount paid to witnesses this year is \$7,046.37, or \$1,141.47 less than last year. The amount on hand last year "to be paid" was \$11,178.75; this year the amount to be paid and unclaimed fees together amount to \$14,841.19. This large amount is accounted for, as above stated, in another connection, because the year ends

December 31, and the last quarter's dues are not payable till January 1, 1888.

MUNICIPAL COURTS.

It appears that the receipts from the Municipal Courts of Boston (and the East Boston District Court is included) have been \$113,796.91, as against \$69,637.16 last year, an increase of \$44,159.75; or, after deducting \$22,879.05, not returnable last year, an increase of \$21,280.70, or more than thirty per cent. The amount paid over to the collector of Boston is \$90,903.28, against \$63,844.37 last year; a gain of \$27,058.91, or more than forty per cent.

The receipts of the Municipal Court for criminal business last year were \$34,579.53. This year, after deducting \$3,032.75, not returnable last year, the receipts are \$47,032.60; an increase of \$12,453.07, or more than twenty-five per cent., and the amount turned over to collector is increased in about the same ratio.

It appears by the table that some of these courts pay witnesses and others do not. They do, in fact, all pay, except the Central Court, where the witnesses are paid by the treasurer, and this fact in part accounts for the large sum paid over by that court to the collector. The clerk of that court, I believe, now pays over everything to the collector. Why these courts, some of them, make the return in this way, is a fair question to ask. Why some of these courts have a balance on hand and others not, is because some of them paid over as of December 31, 1887, when the funds were not strictly payable till January 1, 1888.

TRIAL JUSTICES.

The total receipts of trial justices are \$48,875.76, against \$36,190.92 last year; an increase of \$12,684.84—more than thirty-five per cent. The payments to county, city and town have been \$11,558.21, against \$8,093.72; an increase of \$3,464.49, or about forty-three per cent.

The payments to officers have been \$15,876.56, against \$12,663.17; an increase of \$3,213.39, or twenty-five per cent., while the payments to witnesses have been \$4,075.70, against \$3,182.41 last year; an increase of \$893.29, or more than twenty-five per cent.

I have required officers to return bail fees, bail money paid in lieu of sureties, certificates, money paid into court, and salaries, because the law seems to require it. The oath required in section 6, chapter 438 of the Acts of 1887 is an iron-clad one, and I have no discretion. The sums returned as retained by the officers differ in amount, because many clerks are bail commissioners and admit to bail as such, and thus do not have to account for their fees. There is some color to the complaint made by those who are not bail commissioners, and by all the clerks indeed, who allege that other officers have large perquisites which they do not have to account for.

The test in the law as to whether the Controller has authority to examine the accounts of an officer seems to be, does the officer pay money to the county treasurer or collector? The clerk of the Supreme Judicial Court for the Commonwealth, and Registers of Probate and Insolvency, pay to the treasurer of the Commonwealth, and therefore I do not examine their accounts. The statute may also be a little ambiguous as to my authority in Suffolk County. Every officer in the State required to make returns, with one exception, has done so. The clerk of the Third District Court of Bristol has been sick, and for that reason his report is not included in the tables.

The apparent meagreness of this report is from the fact that the law seems to limit the same to the compilation of the returns. I have added such hints as seemed necessary to make the returns clear.

EDWARD P. LORING,
Controller of County Accounts.

