

HOUSE No. 16.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 17, 1890.

HON. WILLIAM E. BARRETT,
Speaker of the House of Representatives.

SIR:—I have the honor to submit herewith, for the information of the Legislature, the special report required by law of the expenditures in 1889 in several of the departments of the public service in excess of the appropriations therefor.

Respectfully,

CHARLES R. LADD,
Auditor.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 17, 1890.

To the Honorable the Senate and House of Representatives.

In compliance with the provisions of section thirty-seven of chapter sixteen of the Public Statutes, I submit the special report of expenditures in 1889 in excess of the appropriations therefor, with the reasons for the excess, so far as they have been given by the officers having charge of such expenditures, or are known by this department.

The largest item in the list is that for printing and binding Public Documents, — \$8,340.67. The excess in the expense of printing these documents in 1889 over that of 1888 was occasioned by the increase in the size of several of the reports in 1889, the increase in the number of copies ordered by the Legislature, and by the adding to the list of Public Documents of five reports — aggregating 6,700 copies — that were not classed as such documents in 1888. Attention is called to the following table: —

Table showing the number of certain Public Documents printed in 1889, and the cost of printing the same, in comparison with the number and cost of the same in 1888; also showing the additions to the list of Public Documents in 1889.

Number Printed in 1888.	Number Printed in 1889.	Cost, 1888.	Cost, 1889.	Title of Document.
1,500	1,500	\$748 31	\$1,177 86	Report of District Police.
15,000	15,000	5,521 08	7,305 74	Report of State Board of Agriculture.
2,000	2,500	2,348 31	2,583 54	Report of Commissioners of Savings Banks.
4,500	5,500	2,293 04	2,722 22	Report of Insurance Commissioner.
3,250	4,250	2,413 13	4,492 39	Report of Railroad Commissioners.
-	10,000	-	1,898 56	Report of Statistics of Manufactures.
4,500	4,500	1,593 94	1,737 58	Report of State Board of Education.
23,000	25,000	2,352 41	2,590 31	Report of Experimental Station.
4,500	5,000	398 26	346 25	Report of Trustees Agricultural College.
-	1,500	-	-	Report of Board of Registration in Dentistry.
-	1,500	-	-	Report of Board of Registration in Pharmacy.
-	1,500	-	-	Report of Board of Arbitration.
-	1,200	-	-	Report of General Superintendent of Prisons.
3,000	3,000	320 55	438 60	Report of Gas and Electric Light Commissioners.
-	1,000	-	-	Report of Controller of County Accounts.
-	-	\$17,989 03	\$25,293 05	

The above table shows only a part of the Public Documents printed; but enough is shown to account for \$7,304.02 of the deficiency reported. The reports that appear only in the year 1889 were made Public Documents by the Legislature of that year. The appropriation for printing and binding the Public Documents in 1888 was \$32,155; in 1889, \$34,350; and the estimate for 1890 is \$40,000.

The large deficiency in militia bounty — \$5,918.71 — was caused by the recent disastrous fire in Lynn. The expense

was incurred by the mayor of that city, under the provisions of chapter 411 of the Acts of 1887, section 99 and the five following sections of said chapter. There was no appropriation to cover the expense of such an unexpected calamity.

The deficiencies reported are as follows:—

DEPARTMENT IN WHICH THERE IS A DEFICIENCY.	Amount of Deficiency, 1889.	Reasons for the Deficiency.
Printing and Binding:—		
Public Documents,	\$8,340 67	See Auditor's explanation.
Blue Book,	166 57	Increased size of Blue Book.
Publishing Special Laws, . .	279 01	Cost underestimated.
Military:—		
Militia Bounty,	5,918 71	See Auditor's explanation.
Commissioners on Savings Banks:—		
Travel and incidental expenses,	292 54	See Statement A.
Commissioners of Prisons:—		
Travel and contingent expenses,	319 23	Unexpected expenditures.
Agent for aiding discharged female convicts,	170 45	See Statement B.
Lyman School for Boys:—		
Expenses,	1,276 96	See Statement C.
Total,	\$16,764 14	

Statements A, B and C, referred to above, are appended to this report.

Respectfully,

CHARLES R. LADD,

Auditor.

STATEMENT A.

OFFICE OF THE COMMISSIONERS OF SAVINGS BANKS,
COMMONWEALTH BUILDING, BOSTON, Jan. 9, 1890.

Hon. CHAS. R. LADD, *State Auditor*.

DEAR SIR:— In behalf of this Board I desire to state that the excess expended over the appropriation for expenses in 1889 arises from unusual expenditures not included in the year's estimates, viz:—

Publishing statutes governing savings banks, etc.,	\$89 15
Publishing investments allowed by savings banks,	71 99
These were printed in pamphlet form for distribution to the trustees of the savings banks and co-operative banks, and will not be called for again for some time.	
It is quite necessary, in making examinations, to verify national bank balances without delay; and for that purpose we employed a long-distance telephone, at an expense of	
	103 18
During the year, owing to the irregularities at Fall River and New Bedford, extra expense was incurred, particularly in Fall River, and in relation to a law suit amounting to \$32,000, the full sum of which was recovered,	
	131 00
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	\$395 42

The large increase in co-operative banks has also increased the expenses of this Board.

We have asked for a much larger appropriation the coming year and we desire to appear before the proper committee and explain the purpose and plans of this Board in its enlarged duties.

Yours very truly,

E. P. CHAPIN,
Chairman.

STATEMENT B.

OFFICE OF COMMISSIONERS OF PRISONS,
STATE HOUSE, BOSTON, MASS., Dec. 31, 1889.

Hon. CHAS. R. LADD, *Auditor of the Commonwealth.*

DEAR SIR:— Enclosed I hand you schedule of bills for aiding discharged female prisoners, amounting to \$216.51. This amount exceeds the unexpended balance of the appropriation for this purpose for the year 1889. The deficiency is due to the fact that we have been obliged to expend from this appropriation \$480 for the rent of an office for the use of the agent for aiding discharged female prisoners. This expenditure has been unavoidable, as we

have been unable to secure an office for this agent in any of the buildings under the control of the State, although we have made repeated efforts to do so since the 1st of January last.

Yours very respectfully,

FRED G. PETTIGROVE,
Secretary.

STATEMENT C.

LYMAN SCHOOL FOR BOYS,
WESTBOROUGH, Dec. 30, 1889.

HON. CHAS. R. LADD, *Auditor of the Commonwealth.*

DEAR SIR:—I forward to you herewith the bills and schedule for expenses incurred beyond the appropriation of 1889. The reasons for this excess seemed imperative, and are as follows:—

The increase in the number of inmates, instead of being about 22 per cent. above the average of the preceding year, as was estimated, proved to be over 32 per cent. The increase of expense for food and clothing alone due to this unexpected increase of numbers was about equal to this deficiency. Besides, temporary quarters had to be provided, new furniture bought, and extra labor paid for, on account of this increase. In addition to this, a stock of every-day clothing, accumulated while the institution was on the congregate plan, and which had been drawn upon for common winter clothing for several years past, was found at the close of last winter practically exhausted, making necessary an unusual purchase in clothing.

These are the circumstances which have caused the deficiency.

Allow me to call your attention to what the trustees say in their report for 1889, on page 11, as showing that no unusual extravagance has been permitted. The per capita cost for 1888, without allowance for earnings of boys, etc., was \$4.40 per week; making this allowance, it was \$4.13. For 1889, without allowance, it was \$4.26 per week; with the allowance, \$3.83 per week,—a palpable reduction in the per capita cost. I hope, therefore, that this rather large deficiency will not seem to you unreasonable.

Yours respectfully,

T. F. CHAPIN,
Superintendent.