

HOUSE No. 15.

Commonwealth of Massachusetts.

AUDITOR'S DEPARTMENT, BOSTON, Jan. 24, 1887.

Hon. CHARLES J. NOYES,

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 1886, 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. 24, 1887.

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 1886 in several branches of the public service, 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.

The deficiencies are as follows:—

DEPARTMENT IN WHICH THERE IS A DEFICIENCY.	Amount of Deficiency, 1886.	Reasons for the Deficiency.
<i>Treasurer's Department.</i> Incidental expenses,	} \$132 05	{ Bills of 1885 paid in 1886, and insufficient appropriation.
<i>Commissioners of Savings Banks.</i> Travelling and other expenses,		
<i>Board of Agriculture.</i> Travelling and other expenses of members of the Board,	} 263 55	{ Unusual expenses of 1885 paid in 1886, and insufficient appropriation.
<i>Commissioners on the State House.</i> Contingent expenses of the Legislature,		
<i>Board of Agriculture.</i> Travelling and other expenses of members of the Board,	} 202 63	Insufficient appropriation.
<i>Commissioners on the State House.</i> Contingent expenses of the Legislature,		
<i>Printing and Binding.</i> Printing Term Reports,	} 441 85	Insufficient appropriation.
<i>Reformatory and Correctional.</i> Massachusetts Reformatory current expenses,		
<i>Printing and Binding.</i> Printing Term Reports,	} 785 75	{ Appropriation for only two volumes of Term Reports in 1886. Three volumes were printed.
<i>Reformatory and Correctional.</i> Massachusetts Reformatory current expenses,		
<i>Reformatory and Correctional.</i> Massachusetts Reformatory current expenses,	} 14,409 22	{ See Statement "A" appended to this report.
<i>Reformatory and Correctional.</i> Massachusetts Reformatory current expenses,		
Total,	\$16,235 05	

Very respectfully,

CHARLES R. LADD, Auditor.

STATEMENT "A."

CONCORD, Jan. 20, 1887.

HON. CHAS. R. LADD,

Auditor of the Commonwealth.

DEAR SIR:—The excess of expenditure over appropriation at the Massachusetts Reformatory for the year 1886 was due, first, to a large increase of its population. The appropriation was based upon an estimated average population of 600 for the year. Some time before the end of the year the population rose to 730, and the average for the year was 663 $\frac{5}{8}$. The estimated per capita expenditure was \$226.66 per year. The actual per capita expenditure was \$226.64 per year. Thus there was no increase in the per capita.

Second. To a large movement of population. Twelve hundred and seventy-one different persons have been under care and provided for during the year; 645 persons were received, and 552 were discharged. The Reformatory being new had no accumulation of provisions, clothing, furniture or furnishings on hand from which to draw. For each newcomer there was of necessity a new outlay from the appropriation for the year for his entire equipment as a prisoner, and for each outgoer an entire new suit of clothing was required. An institution the population of which is nearly stationary can support a given average population at less expense than where arrivals and departures are continuous and numerous.

Third. The excess of expenditure is in part due to outlay for industries. As the number of prisoners increased, it was necessary to provide work for them. Under the piece-price plan of working adopted at this Reformatory, the fitting up of shops, furnishing of tools, instructors, etc., devolved upon the Reformatory, and the somewhat large expense thereof was necessarily paid from the yearly appropriation.

Fourth. With the increase of prisoners there was necessarily an increase in the number of officers.

Yours truly,

GARDINER TUFTS, *Supt.*

