

**TWENTY-SIXTH ANNUAL REPORT
OF THE CONTROLLER OF COUNTY
ACCOUNTS. PUBLIC DOCUMENT
NO. 29. FOR THE YEAR ENDING
DECEMBER 31, 1912**

Published @ 2017 Trieste Publishing Pty Ltd

ISBN 9780649224456

Twenty-sixth annual report of the Controller of County Accounts.Public document No.29. For the year ending December 31, 1912 by Various

Except for use in any review, the reproduction or utilisation of this work in whole or in part in any form by any electronic, mechanical or other means, now known or hereafter invented, including xerography, photocopying and recording, or in any information storage or retrieval system, is forbidden without the permission of the publisher, Trieste Publishing Pty Ltd, PO Box 1576 Collingwood, Victoria 3066 Australia.

All rights reserved.

Edited by Trieste Publishing Pty Ltd.
Cover @ 2017

This book is sold subject to the condition that it shall not, by way of trade or otherwise, be lent, re-sold, hired out, or otherwise circulated without the publisher's prior consent in any form or binding or cover other than that in which it is published and without a similar condition including this condition being imposed on the subsequent purchaser.

www.triestepublishing.com

VARIOUS

**TWENTY-SIXTH ANNUAL REPORT
OF THE CONTROLLER OF COUNTY
ACCOUNTS. PUBLIC DOCUMENT
NO.29. FOR THE YEAR ENDING
DECEMBER 31, 1912**

TWENTY-SIXTH ANNUAL REPORT

OF THE

CONTROLLER OF COUNTY ACCOUNTS.

FOR THE YEAR ENDING DECEMBER 31, 1912.



BOSTON:
WRIGHT & POTTER PRINTING CO., STATE PRINTERS,
18 POST OFFICE SQUARE.
1913.

OFFICERS.

FRANK L. DEAN, *Controller.*
WILLIAM H. WING, *First Deputy.*
IRVING TAYLOR, *Second Deputy.*
JAMES C. EMERSON, *Third Deputy.*

5722

The Commonwealth of Massachusetts.

OFFICE OF CONTROLLER OF COUNTY ACCOUNTS,
8 BRACON STREET, BOSTON, JAN. 8, 1913.

To the Honorable Senate and House of Representatives.

In compliance with the provisions of chapter 211, section 1, of the Acts of 1905, I have the honor to present the twenty-sixth annual report of this office, covering the year ending Dec. 31, 1912.

IN GENERAL.

Particular attention has been given by this office, during the year, toward still further improving the form of vouchers which the county officers must require.

With few exceptions the county commissioners have co-operated in the endeavor to have on file in the treasurers' offices a good and sufficient voucher for every expenditure; consequently, the number of vouchers rejected and substitutions required have decreased very materially. The treasurer of but one county, and that a small one, has declined to seriously consider suggestions made him, and in this case it became necessary to ask that assistance of the Attorney-General's office which the law provides.

There are several inferior courts where constant supervision has to be exercised. There are a few where the accounts are virtually kept by this office. This situation is most often due to the fact that these clerks are poor book-keepers or are incapacitated by age. There are a few offices where the clerk's allowance for clerical assistance is clearly insufficient, and though the other business of their offices is properly attended to, the accounts suffer.

PROBATION OFFICERS.

The recent act of the Legislature, imposing upon this office the same supervision over the accounts of probation offices as it has over other county offices, has opened up a very ex-

tensive field. Books and methods have been installed and officers instructed in their duties. In many courts much more time is required for an examination of the probation officer's accounts than for the clerk's. This is because of the great number of small payments made to the probation officer in compliance with the order of the court. A few officers have shown a preference for old methods or no methods, and a disinclination to follow suggestions, and it has taken time to convince them that they must adopt the method furnished by this office. The new system, however, is working well. The rapid increase of probation business is of course increasing the amount of work which this office has to do.

COMPENSATION OF SPECIAL JUSTICES.

A question continually arising is that of interpretation of the provisions of section 69 of chapter 160 of the Revised Laws, relative to the compensation of special justices of certain police, district and municipal courts. This law provides that special justices shall be paid at the same rate per day as the rate by the day of the salary of the justice of the same court; but compensation so paid for service in excess of thirty days in any one calendar year, except in holding a simultaneous session or a session where justice and special justices sit together, must be deducted from the salary of the justice. In other words, a justice in these courts is entitled to thirty days' vacation, with pay.

The Attorney-General's interpretation of this statute is that the thirty days' allowance must be in one calendar year. That is, if a justice has used but a part of these thirty days during a year, the balance of the time cannot be added to the allowance of the next year; in the case of retirement of a justice who has exhausted the allowance of that calendar year, his successor takes office without any allowance during the rest of that year; and the county treasurer has no discretionary power in cases of sickness or disability of the justices.

STATE RESERVATIONS.

The present method of providing for the support of State reservations is not uniform. Their appropriations are fixed, in some instances, by the act establishing them, while in others the amount is left to the discretion of the county commissioners. In one or two instances the commissioners are required by special acts to pay over to the reservation commissions a certain sum, without any requirement that an accounting be made to the county for the money so paid over. It is only fair to the reservation commissioners, however, to state that vouchers are furnished by them to the treasurers.

With a view of securing uniformity in the matter of appropriations and accounting, these State reservations will have the attention of this office.

QUARTERS OF INFERIOR COURTS.

In the course of our examinations, which must be made at the county offices, it sometimes happens that poorly heated, ventilated and lighted court rooms, often in a bad state of repair, are encountered. The rentals paid are high enough to warrant better accommodations. In such instances attention has been called to conditions and improvements have followed.

FINAL SETTLEMENTS OF OFFICERS' ACCOUNTS.

During the past year a number of county officers have died and appointments have been made of successors; appointments have also been made where terms have expired. This has necessitated an examination of accounts and a demand for payment over of balances due. Settlement has been obtained in all instances without recourse to bondsmen, although in two cases suggestions of the Attorney-General's office had to be made.

OPINIONS OF THE ATTORNEY-GENERAL.

Relative to the Duties and Obligations of County Treasurers.

With the exception of examinations, one of the most important features of the year's work has been that of calling to the county treasurers' attention the fact that the law imposes upon them certain definite responsibilities. There are certain classes of bills which they are required to pay without reference to or approval by the commissioners; others must bear the approval of the commissioners before payment. But the treasurer has no right to pay bills not legally authorized and for which there is no appropriation. Several treasurers were of the opinion that they were freed from responsibility for improper payments because these had the approval of the commissioners. Particular reference to payments of this nature has been made in a later part of this report, under heading of "Reports to the Attorney-General."

In view of this situation the Attorney-General rendered the following opinion:—

In a letter dated May 13 you state that certain payments by county treasurers, which are "irregular by reason of there being no legal authority for their payment," have come to your attention, and that with reference to such payments "the claim made by certain treasurers is that their only liability is under chapter 21, sections 12 and 17, of the Revised Laws, and that whatever bill comes to them, approved by the commissioners, is for them to pay, unquestioned;" and you desire my opinion "as to whether the treasurer is responsible for all improper payments made by him, or, if his responsibility is limited by law, just what that limitation is."

The duty of a county treasurer, as defined by R. L., c. 21, § 8, is as follows:—

Each county treasurer shall collect, receive and safely keep all money belonging to the county, and pay out the same in accordance with law; but he shall not pay money to the county commissioners or associate commissioners to be disbursed by them in behalf of the county.

Section 9 provides that:—

No payments, except of expenses in criminal prosecutions, of expenses of the courts, of the compensation or salaries of county officers established by law, of the outstanding notes or bonds and of interest

thereon, shall be made by a treasurer except upon orders drawn and signed by a majority of the county commissioners, certified by their clerk and accompanied, except in the county of Suffolk, by the original bills, vouchers or evidences of county indebtedness for which payment is ordered, stating in detail the items and confirming such bill or account. Said clerk shall not certify such orders until he has recorded them in the records of the county commissioners.

Section 12 provides in part that:—

The county treasurer may, before payment of an account rendered against the county by a county officer, in writing require of him a written statement of the specific provision of law authorizing it. Said statement shall be filed with the vouchers. The treasurer shall be personally liable for money paid out by him, except payments specifically required by law, unless there is an unexpended balance of an appropriation made for the purpose sufficient for such payment, and he shall be personally liable for any money paid by him without the voucher and certificate required by law, except as provided in section thirty-four.

The county treasurer is chiefly a disbursing officer. Most of the payments made by him are made upon orders issued by the county commissioners or upon bills audited or allowed by said commissioners or other public officers. See St. 1907, c. 170; R. L., c. 158, § 8; R. L., c. 157, §§ 16, 17. In so far as the expenses for the payment of which such orders are issued or bills approved are incurred for purposes for which expense may legally be incurred, I am of opinion that the county treasurer may exercise no discretion, and may make payment without incurring responsibility in the premises. Upon the other hand, it is clearly the duty of the county treasurer to ascertain whether or not a payment which he is called upon to make by an order or by a bill duly approved may be made by him according to law, and this necessarily requires him to satisfy himself that the expense for which the payment is made was legally incurred in the first instance, and for this purpose he may require a written statement of the specific provision of law by which any such expense was authorized. See R. L., c. 21, § 12. If, upon the face of the record presented by the voucher or certificate, it clearly appears that there is no legal warrant for the expenditures, no order of the county commissioners or no approval by them or by any public officer of charges so incurred is sufficient to warrant the payment.

RELATIVE TO THE FITCHBURG LAW LIBRARY.

Worcester County owns a large collection of law books in the Fitchburg Court House, several thousand in number, and valued by the commissioners at \$10,000. About \$800 is being