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COMMISSIONERS OF ACCOUNTS.

Report for the Year ending December 31, 1899.

OFFICE OF THE COMMISSIONERS OF ACCOUNTS,
ROOMS 114, 115, 117, 119, 121, 123, STUART BUILDING,
NO. 286 BROADWAY,
NEW YORK, May 1, 1900.

Hon. ROBERT A. VAN WYCK, Mayor:

DEAR SIR:—We beg to submit herewith our Annual Report of the work accomplished by this office during the year 1899, and a review of the improvements in methods of bookkeeping and accounting introduced into the various departments, courts and offices in all the boroughs of Greater New York, which have resulted from the findings and recommendations contained in the 546 reports made by us to your Honor, 212 of which were made during the year 1898, and 334 during the year 1899.

We also present on page 24 a comparison of the work accomplished by this office in 1899 with that of 1898.

At the beginning of your administration your Honor expressed the desire that we make, if possible, a yearly examination of every Department and Bureau, as also of the Courts, of each of the five boroughs.

An experience of two years has shown us that, as the books of the current year of a Department or Bureau, are in constant daily use, in order not to interfere with its orderly administration, it would be best to make the examination the next following year.

In making these examinations it becomes necessary, since Consolidation, to make five separate and distinct examinations and five reports of each and every Department and Bureau examined, instead of one report as heretofore.

As it has also been your desire, as well as that of the Comptroller, that in making recommendations as to improvements in accounting, a uniform system be recommended by us so far as practicable for the five boroughs in each Department or Bureau; and as we have generally found that such recommendations were necessary, it has taken much of our attention and care to comply, as far as possible, with this request. When such uniformity is once firmly established it will greatly relieve the pressure now imposed upon us.

We have, therefore, in this report on pages 57, 58 and 59 presented a table showing the recommendations in bookkeeping made by us since January 1, 1898, and on pages 59 to 82 a list under separate headings of many other reports made to your Honor during the year 1899.

As the hours of work of our Examiners are from 9 A. M. till 4 P. M. daily, in making examinations of the outlying boroughs much time is consumed and the contingent expenses are greatly swelled by reason of the necessity of traveling to and from the different Departments and Courts in the outlying boroughs.

We beg also to call your Honor's attention to that part of our report under the headings of "Additional Duties Imposed" and "Special and Emergency Examinations," which should be taken into consideration when comparing the number of reports made by us, as well as the average cost per report in 1898 and 1899, with the number made and average cost by the preceding administration during the years 1895, 1896 and 1897, as shown on page 25.

Your Honor's special attention is invited to our carefully compiled history of this office, beginning on page 82 showing the necessity which created it and defining its duties. The information contained therein has been carefully taken from official records and is absolutely correct in every particular.

The general reports made by us during the year 1899 of examinations of departments, courts, bureaus and offices are, with but a few exceptions, confined to the operations of the year 1898, owing to the fact that, as explained above, the books of the year during which the examination is made are in constant use by the clerks of the Department, etc., under examination.

In making our examinations of Departments, Bureaus, etc., our "Audit of the Expenditures," unless especially instructed by your Honor, does not include the question of quality or price of articles purchased, for the reason that the Comptroller, by virtue of section 151 of the Charter, has in his Auditing Bureau a force of experienced Examiners and Inspectors of the various articles, whom he requires to certify to the quantity, quality and price of the articles purchased, before he pays the claim.

THE GREATER NEW YORK CHARTER.

The law under which the duties and authority of the Commissioners of Accounts are now defined, and in pursuance of which the Board of Estimate and Apportionment and the Municipal Assembly annually appropriate their salaries, together with a sum sufficient to enable them to employ the necessary assistance to carry out the provisions of the law, is set forth in sections 119 and 195 of the Greater New York Charter.

APPROPRIATION.

The amount appropriated for the year 1899, under the above authority, was as follows, viz.:
Salaries of two Commissioners, at \$5,000 each..... \$10,000 00
Salaries of Assistants and Contingencies..... 150,000 00

Total..... \$160,000 00

EXPENDITURES FOR 1898.

In our annual report for the year 1898, in referring to our expenditures for that year we made use of the following language:

"As this office was not fully equipped with the necessary help until the middle of June, there will be left from the above appropriation an unexpended balance of about \$48,000, which will revert to the General Fund for the Reduction of Taxation."

All vouchers chargeable to the appropriation for the year 1898 having been by us certified to the Comptroller, we are now able to positively state that the total expenditures of this Bureau for the year 1898 amounted to..... \$116,820 35

—and that the unexpended balance was by the Comptroller transferred to the General Fund for the Reduction of Taxation.

EXPENDITURES FOR 1899.

Against the appropriation of..... \$160,000 00
—made for the year 1899, of which this report treats, there was expended as follows:
Salaries of two Commissioners..... \$10,000 00
Salaries of Examiners and Contingencies..... 149,719 72

\$159,719 72

Leaving a balance of..... \$3,280 28

—to be transferred to the General Fund for the Reduction of Taxation.

MANDATORY DUTIES OF THE COMMISSIONERS OF ACCOUNTS UNDER SECTION 119 OF THE GREATER NEW YORK CHARTER.

QUARTERLY REPORTS.

This section makes it mandatory for the Commissioners of Accounts once in three months to make an examination of the Receipts and Disbursements in the office of the Comptroller and Chamberlain and to report to his Honor the Mayor a detailed and classified statement of the financial condition of the City, as shown by such examination.

MANDATORY DUTIES OF THE COMMISSIONERS OF ACCOUNTS UNDER SECTION 195 OF THE GREATER NEW YORK CHARTER.

YEARLY REPORTS.

This section requires that the accounts of the Chamberlain shall be annually closed on the last day of NOVEMBER, and makes it mandatory that the Commissioners of Accounts shall examine such accounts in the month of DECEMBER in each year, and, in addition thereto, that they shall perform the following described work:

"Such commissioners shall examine the accounts and vouchers of all moneys received into and paid out of the city treasury during the year ending on the last day of NOVEMBER next preceding such examination, and shall certify and report to the mayor and municipal assembly in the following month of January.

"1st. The amount of moneys received into the treasury during such year.

"2d. The amount of moneys paid out during the same period by virtue of warrants drawn on the treasury by the comptroller.

"3d. The amount of moneys received by the chamberlain who shall be in office at the time of such examination.

"4th. The balance in the treasury on the last day of NOVEMBER preceding such examination.

"5th. The amount of moneys borrowed for or on the credit of the city during such year.

"6th. The amount of the bonds of the city issued during such year, with the purposes for which and the authority under which such bonds were issued.

"The Commissioners of Accounts shall also compare the warrants drawn by the comptroller on the treasury during the year ending on the last day of NOVEMBER preceding such examination, with the several laws and ordinances under which the same shall pursuant to have been drawn, and shall in like manner certify and report whether the comptroller had power to draw such warrants, and if any shall be found which, in their opinion, he had no power to draw, they shall specify the same in their report, with their reasons for such opinion."

DIFFERENCE IN THE RESPECTIVE CLOSING DATES OF THE YEARLY REPORT AND THE FOURTH QUARTERLY REPORTS.

By a comparison of the mandatory requirements of the above quoted two sections, it will be seen that the Commissioners of Accounts, by section 119, are required to make four Quarterly Statements of the Receipts and Disbursements of the Comptroller's and Chamberlain's offices, and by section 195 are required to make an Annual Report covering the same matter, said Annual Report, however, to close on the 30th day of November instead of the 31st day of December.

As we have given careful consideration to the matter of the difference of one month in the date of closing the Yearly Report and that of closing the Fourth Quarterly Report, the result of which we embodied in a report made to your Honor at the time, it may be proper here again to refer to said report, which we quote in full:

"NEW YORK, February 7, 1900.

Hon. ROBERT A. VAN WYCK, Mayor:

"DEAR SIR:—We beg to call your Honor's attention to the provisions of the Greater New York Charter, chapter 378, Laws of 1897, sections 119 and 195, relating to the duties of the Commissioners of Accounts as to the making reports to your Honor on the office of the Comptroller and Chamberlain.

"As these two sections seem to conflict, and as the requirements of section 195 as to the date of closing the Chamberlain's Accounts, seem to make the annual report useless, we respectfully offer the following argument to show that the date of closing the annual accounts of the Chamberlain should be changed from November 30 to December 31 of each year.

ARGUMENT.

"In the Charter of 1873, chapter 335, section 106, the office of the Commissioners of Accounts was created, with certain specified duties.

"In some chapter, section 34, in reference to the duties of the Chamberlain, the law reads:

"The accounts of the Chamberlain shall be annually closed on the last day of November.

"and shall be examined in the month of December in each year by the Commissioners of Accounts.

"Such Commissioners shall examine the accounts and vouchers of all moneys received into and paid out of the City Treasury during the year ending on the last day of November next preceding such examination, and shall certify and report to the Mayor and Common Council in the following month of January.

"This same matter is embodied in the Consolidation Act of 1882, section 104, and in the Charter of Greater New York (chapter 378, Laws of 1897, section 106), which is quoted in full in this report, with such portions printed in CAPITALS as we desire to have amended.

"We call particular attention to the fact that section 119 of the Greater New York Charter, so far as it relates to the rendering of reports on the offices of the Comptroller and Chamberlain by the Commissioners of Accounts, requires the following:

"It shall be their duty, once in three months, to make an examination of the receipts and disbursements in the offices of the comptroller and chamberlain, in connection with those of all the departments and offices making returns thereto, and report to the mayor a detailed and classified statement."

"The annual report, which the law, under section 195 of the Greater New York Charter, now closes on the 30th day of November, contains the same matter as the four quarterly reports, which close on the 31st of December, with the exception that the quarterly reports give fuller information.

"It would therefore seem proper that the annual report should show the totals given in the four quarterly reports for the same calendar year.

"The accounts of the Chamberlain never have been annually closed on the last day of November, but they run on, the same as at any other period in the year, until the last day of December, when certain accounts are closed by journal entries.

"The officers of the Commissioners of Accounts does not examine the accounts of the Chamberlain in the month of December in each year any more than at any other period."

"It would be impossible to do so in so short a time, and as a fact the examination of these accounts and vouchers is continuous from the beginning to the end of each year.

"If the closing date were changed and fixed on the 'last day of December' of each year, the annual statement would be of value as a reference, with regard to expenditures and receipts during such appropriation year, and the schedule of bond issues during such period would also be of great importance.

"Inquiries have been made as to the reason for selecting such a peculiar period as the 'last day of November' for closing the accounts, and no information has been obtained as to the reason for closing the annual accounts on a date different from that for closing the four quarterly reports of the calendar year.

"We accompany this report with an exact copy of section 195 as it now exists, with the exception of showing in 'ALL CAPS' where the changes in dates would be necessary, if our argument should prove to your Honor that the change should be made.

"Respectfully,

"(Signed) JOHN C. HERTLE,

"(Signed) EDWARD OWEN,

"Commissioners of Accounts."

OPINION OF THE CITY CHAMBERLAIN.

It would seem that a copy of this report was by your Honor also sent to the Comptroller and Chamberlain, and we herewith quote the letter sent by your Honor by the Chamberlain in reply, and which was in turn transmitted to us, viz.:

"OFFICE OF THE CITY CHAMBERLAIN,
NEW YORK, February 14, 1900."

Hon. ROBERT A. VAN WYCK, Mayor:

"DEAR SIR:—I am directed by the Chamberlain to acknowledge the receipt of Report calling attention to the conflicting requirements, as to the dates of making quarterly and annual reports,

"by the Commissioners of Accounts to your Honor and the Municipal Assembly, as provided for in the Charter of the City of New York, sections 192 and 193, after submitting a formal amendment to the Commissioners of Accounts."

"The Commissioners of Accounts request me to say that he fully endorsed the recommendation of the Commissioners."

—Very respectfully,
(Signed) JOHN D. V. SMITH, Deputy Chamberlain."

CIVIL SERVICE REGULATIONS APPLIED TO THE OFFICE OF THE COMMISSIONERS OF ACCOUNTS.

In compliance with the Civil Service Law, which became effective on March 5, 1898, we appointed, in addition to those holding over from the previous administration, during the year 1898, a staff of assistants, the total number being as follows:

Chief Clerk	1
Stenographers to Commissioners	2
Engineers	7
Examiners	66

Total

76

After an experience of more than a year, we were, on May 9, 1899, notified by the Civil Service Commission of the City of New York, and our attention drawn to a number of requirements made necessary by the Civil Service Law, which went into effect April 10, 1899, all of which are embodied in a letter quoted further on, and from which we here quote the following:

"These regulations will be forwarded to the State Commission, with the classifications for them to follow."

Our experience at the past year taught us the importance of being surrounded by those only in whom we could repose absolute confidence, so that any evidence or knowledge obtained for us by our employees should be kept secret and undisclosed, not alone until submitted to the Mayor, but until, in his judgment, the public interest required that it should be known.

A careful analysis of the number of departments examined throughout the boroughs during the year 1898, and a comparison of the cost of the reports made for the same year, with those made in previous years, led us to submit to the Civil Service Commissioners on May 11, 1899, together with 3 copies, to be transmitted to the State Civil Service Commission for their favorable consideration, the following letter in response to their request of May 9, 1899:

"Office of Commissioners of Accounts,
New York, May 16, 1899."

"Dear Sirs:—Enclosed for the Civil Service Commission, New York City:

1. Drafts for your review of the old law, revised, in which you notify us of the following requirements of the NEW CIVIL SERVICE LAW:
 - a. That there be no exceptions to the exempt class.
 - b. That there be no exceptions to the class of which competitive or non-competitive examinations may be held to be held.
 - c. That no exceptions to the exempt class be made unless it is specifically stated in the law.
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"Commissioners of Accounts."

"Schedule A."

Chief Clerk,
Stenographer to Commissioners,
Engineers,
Examiners.

"Section 192 of the Charter of Greater New York, Chapter 378, Laws of 1897, governing this office, provides:

1. The Mayor shall appoint and remove at pleasure two persons who shall be Commissioners of Accounts. It shall be their duty, once in three months, to make an examination of the accounts and disbursements in the offices of the comptroller and chamberlain, and to report to the Mayor a detailed and classified statement of the financial condition of the city as shown by such examination.

2. They shall also make such SPECIAL EXAMINATIONS of the accounts and methods of the departments and officers of the City and County of New York, Richmond and Kings, and of the various departments, and such other examinations as the Mayor may direct, and report to the Mayor and Municipal Assembly the results thereof. For the purpose of ascertaining the facts in connection with these examinations they shall have full power to compel the attendance of witnesses, to administer oaths and to examine such persons as they may deem necessary.

3. Each Commissioner shall receive for his services a salary of five thousand dollars per year. The Mayor may, in his discretion, appoint and remove at pleasure any person who shall annually appropriate a sum not exceeding the salary of such Commissioner and, in the discretion of the said Mayor, may, in his discretion, appoint and remove at pleasure any person who shall annually appropriate a sum not exceeding the salary of such Commissioner.

4. The continuous examinations made as required by the first paragraph of section 192, as quoted above, shall be made as will be seen from the second paragraph of the same statute as also required to make:

1. Such special examinations of the accounts and methods of the departments and officers of the City and County of New York, Richmond and Kings, and of the various departments, and such other examinations as the Mayor may direct, and report to the Mayor and Municipal Assembly the results thereof.

2. The special examinations, as directed by the Mayor, and made by our Engineers and Examiners in the various departments.

3. The investigation of complaints of various nature made by citizens against public officials.
4. The investigation of a department when its trial balance submitted to the Mayor discloses the fact that the department has exceeded its appropriation.

5. The investigation of a department when the Mayor has reason to suspect or believe that there exists gross extravagance, a lax system of management, or that the accounts of a department are inaccurately kept.

6. The investigation of a department when the continuous examinations of its vouchers by the Mayor discloses the fact that an officer of the government is transgressing the law by making purchases without contract for amounts exceeding \$5,000.

7. The investigation of a department when the Mayor has reason to believe from information obtained, either from a private citizen, the Comptroller, the City Chamberlain, or from any other officer of the City Government, that an employee of a department is not turning into the City Treasury the money received by him for revenues.

8. The investigation of a department by our Engineers and Examiners in order to furnish the Corporation Counsel the necessary information he may require to enable him to defend actions brought against the City.

9. The investigation of a department by our Engineers and Examiners to ascertain why violations of the contract specification are permitted.

10. We deem it to be highly important that the SPECIAL INVESTIGATIONS, as enumerated above, are not included in any way in those mentioned in the first paragraph of section 192, as quoted.

11. The relations between the Commissioners of Accounts and the Mayor are therefore distinctly different from those between the Mayor and any other Departmental officer of the city. They are based on personal confidence and for the efficient discharge of their duties they in turn should only be required to employ those in whom they can repose that confidence which must only be given to men and their superiors, the Mayor.

12. The examination of accounts and collection of evidence on any point by the Commissioners is of the highest importance in considering the proper discharge of their duties. It is of the highest importance that the evidence should be kept secret and not disclosed, not alone until submitted to the Mayor, but until in his judgment the public interest requires that it should be made known.

13. The functions of the Commissioners and of every subordinate through whom they act require the qualities of trustworthiness, discretion and honesty. Their positions are, therefore,

14. essentially confidential, not only as between themselves, but as between themselves and the Mayor, and this is distinctly evidenced in the Charter by the power to remove the Commissioners at pleasure, which is not conferred upon him with reference to any other department in the City Government.

15. The office force, as at present constituted, is in the exempt class under Schedule "A" as follows:

1. Chief Clerk.
2. Stenographers, one for each Commissioner.
7. Engineers.
66. Examiners.

76 Total.

16. As to the number of positions required in each class, we submit the following table, showing the greater number of reports which were required to be made in the year 1898, EXAMINATION, compared with the number made in the years 1895-6 and 7:

YEAR.	APPROPRIATION.	EXPENDED.	REPORTS.
1895	\$132,300 00	\$68,082 03	16
1896	63,000 00	52,743 03	27
1897	60,000 00	59,442 43	35
	\$157,500 00	\$188,168 49	60
1898	\$160,000 00	\$113,512 52	210

17. Experience so far has taught us that this office will be required to make a greater number of examinations and reports each succeeding year, and to allow for this increase we believe it may become necessary to employ additional Stenographers, Engineers and Examiners, and we therefore respectfully make application to have the number of our employees specifically mentioned in your rules, under the exempt class, as follows:

1. Chief Clerk.
4. Stenographers—2 for each Commissioner.
10. Engineers.
70. Examiners.
3. Messengers.

88 Total.

18. The duties of the Chief Clerk are to represent the Commissioners in their absence and to supervise and direct, under their instructions, the entire work of the office, and he is the executive officer of the Commission.

19. His duties are, therefore, particularly confidential, and his relations to the Commissioners should be of such a character as would call for absolute confidence.

20. The duties of the Stenographers and Engineers are the gathering of facts which are discovered in making the SPECIAL EXAMINATIONS called for by the Mayor, and which, owing to the immense volume of business, the Commissioners cannot make in person in all their details.

21. The positions of these Examiners and Engineers prior to 1898, and also in the year 1898, have always been exempt from civil service examination.

22. The duties of the Stenographer to the Commissioners are the taking of testimony before the Commissioners in investigations, many of which are private, and the typewriting of such testimony as well as of the reports made by the Examiners in the special examinations called for by the Mayor.

23. The duties of Messengers are the carrying of subpoenas, the carrying of confidential messages and important papers to and from the Mayor's office.

24. In order to assist both your Commissioners and the State Commissioners in arriving at a favorable consideration of our request, we herewith submit this report, and in separate inclosure, a duplicate to be transmitted by you to the State Civil Service Commission.

Respectfully,

(Signed) JOHN C. HERTLE,
(Signed) EDWARD OWEN,

"Commissioners of Accounts."

ACTION TAKEN BY THE STATE CIVIL SERVICE COMMISSION.

Our duties and desires were and are to assist your Honor in keeping an orderly and efficient administration of the City Government, and also of assisting the Comptroller—the financial officer of this great city—by ascertaining that all city revenues were collected and properly accounted for by the different divisions of funds, as well as by recommending a proper and uniform system of accounting by all the departments throughout all the boroughs.

From these considerations, and from the accurate figures submitted, and arguments presented in our letter of May 11, just quoted, a copy of which was sent to the State Civil Service Commission, we had every reason to expect that that Commission would not hesitate to aid and cooperate with us by placing those numbers of our force in the "Exempt" class, as requested by us in that letter.

We believe that we are the ONLY COMPETENT JUDGES AS TO THE REQUIREMENTS OF THIS OFFICE, WHICH IS THE ONLY ONE IN THE CITY IN WHICH THE TERMS OF OFFICE OF THE COMMISSIONERS ARE, BY THE CHARTER, ENTIRELY AT THE WILL AND PLEASURE OF THE MAYOR.

Our expectation that the State Commission would co-operate with us was strengthened from our knowledge of the application of the Rules of the Civil Service Commission in the past, taken from the records, which show that for a period of more than ten years, namely: from 1885 to June, 1896, it was deemed best not to apply them to this office.

Notwithstanding the presentation of our contention in our letter of May 11, 1899, to the State Civil Service Board, giving reasons why this office should be wholly exempt, as it had been from 1885 to 1896, your Honor is fully aware of the Rules and Regulations which were by the State Civil Service Board applied to this office, arbitrarily fixing the number of our employees in the exempt class at 13 Examiners, 3 Engineers, 2 Stenographers and 1 Chief Clerk.

How or by what manner of reasoning these gentlemen decided that 13 Examiners, instead of 66, and that 3 Engineers, instead of 7 (the latter number of each class being the number actually employed by us), would be sufficient to perform the work of this office, is past our comprehension, as their action in making these regulations does not seem to be based upon any knowledge of the amount or nature of the work to be done.

The latter statement is confirmed by the fact that, in our letter of May 11, 1899, which the State Civil Service Commission had before them, we asked for an increase of 4 Examiners, 3 Engineers and 2 Stenographers, because, by experience, we had found that our present force was not sufficient.

A REVIEW OF THE PAST HISTORY OF THIS OFFICE IN RELATION TO THE CIVIL SERVICE COMMISSION.

The handicap thus placed upon us prompted us to still further investigate the history of the office in its relations with the Civil Service Commission, from which we have learned the following facts: That, from early in 1885 to June 1, 1896, in accordance with the opinion of the Corporation Counsel, the duties of this office were defined as being of a strictly confidential nature, and all the employees, therefore, were included in the exempt class.

Upon the advent of the previous administration on January 1, 1895, the employees in this office were 15 in number.

Shortly after the appointment of those Commissioners, we find that all of the employees were compelled to resign or were discharged, except three, who were protected by the Veteran Act.

Having thus cleared the office of every employee, whether competent or incompetent, who was not protected by law, the former administration at once proceeded to fill up the vacancies, and increased the number to 25, without any one of them being required to undergo a Civil Service examination.

It appears to have been deemed prudent, on June 1, 1896, to protect a number of them, and therefore the positions of "Assistant Examiner" and "Clerk" were, for this office, classified under the competitive schedules, with the result that all who were appointed as "Assistant Examiners," from January 1, 1895, to June 1, 1896 (unlike their predecessors, who were removed to make places for them), were brought under the protection of the Civil Service regulations without undergoing Civil Service examinations, as will be seen by the following letter:

NEW YORK CITY CIVIL SERVICE BOARD,
NEW YORK, June 4, 1899.

S. S. TERRY, Esq., Commissioner of Accounts, Stewart Building.

DEAR SIR:—I desire to inform you that June 1, 1899, the Mayor approved the classification under the competitive schedule of the following positions in the Bureau of Commissioners of Accounts:

- Assistant Examiners.
- Clerks.

Yours respectfully,
(Signed) S. WILLIAM BRISCOE, Secretary.

No oral or written arguments are now convincing as actual figures, and, as sufficient time has elapsed since our letter of May 11, 1899, to the State Board to allow of correct conclusions being drawn from actual facts, we present below a table, demonstrating beyond a question the truth of our contention that the employment in this office of "Assistant Examiners," protected by the Civil Service rules under the previous administration, was made more expensive to the City Government without a corresponding return, than the employment of a higher grade of men known as "Examiners" under this administration, selected by competent Commissioners of Accounts who realize that in the selection of competent and trustworthy men is largely dependent their continuing in office.

Table Showing the Number and Cost of Reports Submitted in 1895, 1896 and 1897, in Comparison with 1898 and 1899.

YEAR.	APPROPRIATIONS.	EXPENDED.	NUMBER OF REPORTS.	AVERAGE COST OF EACH REPORT.
1895.....	\$132,500 00	\$65,982 03	16	\$4,123 87
1896.....	105,000 00	62,744 03	27	2,323 82
1897.....	60,000 00	59,443 43	23	2,584 49
Total for 3 years.....	\$297,500 00	\$188,168 49	66	\$2,851 03
1898.....	\$160,000 00	\$116,820 55	212	\$551 04
1899.....	160,000 00	136,719 72	334	409 22
Total for 2 years.....	\$320,000 00	\$253,540 27	546	\$464 36

Experience has proved to us that the employment of a higher grade of men, known as "Examiners," has added to the efficiency of this office, as well as conserving economy. The EFFICIENCY is well brought out by the much greater number of reports submitted: The 66 reports made in 1895, 1896 and 1897 cost..... \$188,168 49
" 212 " 1898 cost..... 116,820 55
" 334 " 1899 cost..... 136,719 72

The ECONOMY is also well brought out in the above table, which shows that the average cost of a report in the years 1895, 1896 and 1897, shows the position of Assistant Examiner existed, was..... \$2,851 03
As compared with the average cost of a report in 1898 and 1899, made by Examiners only, of..... \$464 36

In concluding this subject, we submit for your Honor's consideration a tabulated statement of the application of the Civil Service Rules to this office from its organization.

City Civil Service Rules.

	1894	1895	1896	1897	1898	1899	July 11, 1899
Chief Clerk.....	McKee	Beatty	Beatty	Beatty	Beatty	Beatty	Beatty
Examiners.....	10	10	10	10	10	10	10
Assistant Examiners.....	10	10	10	10	10	10	10
Receptionists.....	10	10	10	10	10	10	10
Assistant Inspectors.....	10	10	10	10	10	10	10
Stenographers.....	10	10	10	10	10	10	10
Messengers.....	10	10	10	10	10	10	10
Clerks.....	10	10	10	10	10	10	10
Office Boy or Girl.....	10	10	10	10	10	10	10

COMPARISON OF THE WORK ACCOMPLISHED IN 1899 WITH 1898, IN MAKING CONTINUOUS EXAMINATIONS OF THE OFFICES OF THE COMPTROLLER AND OF THE CHAMBERLAIN.

The following duties of the Commissioners of Accounts, as applied to examinations of the offices of the Comptroller and of the City Chamberlain, are made mandatory by the Charter, and are defined by the following quotations, viz:

Section 103 of the Greater New York Charter.

"The mayor shall appoint and remove at pleasure two persons who shall be commissioners of accounts."

QUARTERLY REPORTS OF THE OFFICES OF THE COMPTROLLER AND CHAMBERLAIN.

"It shall be their duty, once in three months, to make an examination of the receipts and disbursements in the offices of the comptroller and chamberlain, in connection with those of all the departments and offices making returns thereto, and report to the mayor a detailed and classified statement of the financial condition of the city as shown by such examinations."

Section 105 of the Greater New York Charter.

YEARLY REPORTS ON THE ACCOUNTS OF THE CHAMBERLAIN.

"The accounts of the chamberlain shall be annually closed on the last day of November, and shall be examined in the month of December in each year by the commissioners of accounts."

"Such commissioners shall examine the accounts and vouchers of all moneys received into and paid out of the city treasury during the year ending on the last day of November next preceding such examinations, and shall certify and report to the mayor and municipal assembly in the following month of January:

- "1st. The amount of moneys received into the treasury during such year.
 - "2d. The amount of moneys paid out during the same period, by virtue of warrants drawn on the treasury by the comptroller.
 - "3d. The amount of moneys received by the chamberlain who shall be in office at the time of such examination.
 - "4th. The balance in the treasury on the last day of November preceding such examination.
 - "5th. The amount of moneys borrowed for or on the credit of the city during such year.
 - "6th. The amount of the bonds of the city issued during such year, with the purposes for which and the authority under which such bonds were issued.
- "The commissioners of accounts shall also compare the warrants drawn by the comptroller on the treasury during the year ending on the last day of November preceding such examination, with the several laws and ordinances under which the same shall purport to have been drawn, and shall in like manner certify and report whether the comptroller had power to draw such warrants; and if any shall be found which, in their opinion, he had no power to draw, they shall specify the same in their report, with their reason for such opinion."

CARRYING OUT THE PROVISIONS OF THE CHARTER.

For the purpose of carrying out the provisions of the two sections of the Charter quoted above, it was necessary to set apart from the regular force the Examiners for the purpose of making continuous examinations during the entire year, in the Comptroller's and City Chamberlain's offices.

These Examiners are divided into two forces, as follows, viz:

- 2 Examiners of the Chamberlain's office.
- 4 Examiners of the Comptroller's office.

Examiners of the Chamberlain's Office.

The duties of the two (2) Examiners of the office of the City Chamberlain are explained as follows, viz:

CHECKING THE CITY REVENUES DEPOSITED BY DEPARTMENTS WITH THE CITY CHAMBERLAIN.

All sworn returns of moneys deposited with the City Chamberlain from every Department and Bureau of the City Government deriving revenues, are examined by them, entering the figures and checking the distributions; if any errors are discovered the Chamberlain and Comptroller are notified. These errors are recorded by the Examiners in a special book, ruled for this purpose, and are followed up by them till the corrections are made.

CHECKING THE SCHEDULES OF PAYMENTS.

For the purpose of proving the distribution of the payments, all schedules on which are listed the payments made by the Chamberlain by each department, and by any other persons authorized by law, are compared and checked by these Examiners with the weekly account current which the City Chamberlain renders to the Mayor and to the Comptroller.

From this, and from such other sources as they are able from time to time to procure, data from the offices of the Comptroller and Chamberlain, these Examiners are constantly at work making up their cash ledgers.

BOOKS KEPT.

These Examiners are also required to keep three cash ledgers in which are entered the amounts received into and paid out of the following accounts, as taken from the weekly account current rendered by the City Chamberlain to the Mayor and to the Comptroller:

1. Special and Trust Accounts.
2. General Fund, Taxes and Appropriation Accounts.
3. Sinking Fund Accounts.

The two general ledgers of the Chamberlain's office are examined and checked and copied into four duplicate ledgers, making seven ledgers in all.

The cash items of the duplicate ledgers are checked with the three cash ledgers mentioned above, and all transfers as ordered by the Board of Estimate and Appropriations or by the Comptroller's letters, are checked by the original papers.

These Examiners also make up from the abovementioned ledgers the quarterly reports as required by section 103 and the yearly reports as required by section 105.

DESCRIPTION OF THE QUARTERLY REPORTS.

The quarterly reports contain the following tables:

- "A." Receipts and Payments—Special and Trust Accounts.
- "B." Receipts and Payments—Appropriations, General Fund and Tax Accounts.
- "C." Receipts and Payments—Sinking Fund, Redemption Accounts.
- "D." Receipts and Payments—Sinking Fund, Redemption Accounts, No. 2.
- "E." Receipts and Payments—Sinking Fund, Insurance Accounts.
- "F." Receipts and Payments—Sinking Fund, Borough of Brooklyn.
- "G." Receipts and Payments—Registered Interest, Warrants and Jury Fees, etc.
- "H." Registered Interest Checks remaining unpaid in the hands of the Chamberlain.
- "I." Amounts and Depositors of City Money.
- "K." All accounts upon the City Chamberlain's Ledger, showing balances over from the preceding quarter, Receipts and Payments during the quarter, Transfer Entries, with the authority for the same, and balances carried forward.

"L." Trial Balance of the Chamberlain's Ledger.

All the items in the above tables are examined and verified.

The cash balances in the City Treasury, Sinking Fund and Miscellaneous Accounts are agreed with the balances as stated in the Chamberlain's books, and also with the certificates of the officers of the several depository banks of currency notes. And daily, over \$500,000,000 and also the Chamberlain's trial balance, are checked with our general ledger, and from the correctness of every item is proven.

DESCRIPTION OF THE YEARLY REPORTS.

The yearly report as required by law is made up from the same books and in the same manner as the quarterly reports, except that the yearly report ends with November 30.

RESULTS.

The numbers and dates of the quarterly and yearly reports made at the recommendations of the Office of the Chamberlain under the above quoted sections of the Charter are only noted in the list presented herewith of reports submitted in your Honor.

Examiners of the Comptroller's Office.

The duties of the four (4) Examiners of the Comptroller's office are as follows:

CHECKING VOUCHERS, PAYROLLS AND WARRANTS.

Vouchers and pay-rolls which have been paid by warrants which correspond in number and amount, are passed from the Comptroller's office to the Record Room, and those listed and brought to the Commissioner of Accounts' office, where the warrants are checked as to the various laws and ordinances under which they are drawn, and then are all examined as to footing, extensions, certifications, audit, affidavits and receipts of the amount, and then entered into books as stated below.

Warrants paid by the bank and returned to the Chamberlain's office are there scheduled according to the departments against which they are charged, and are returned weekly to the Comptroller's office, from where they are brought to the office of the Commissioner of Accounts for examination, and are there compared with the schedules, and the additions of the schedules proved. Each warrant is then examined as to authorization, signatures and indorsements, after which they are entered in the books opposite the corresponding vouchers entered in place which bear the same number.

During the years 1898 and 1899 these four (4) Examiners examined and classified the following number of vouchers and warrants:

	1898.	1899.
A vouchers examined (P. R. vouchers included in 1899).....	17,831	66,648
A warrants examined (P. R. vouchers included in 1899).....	37,819	66,648
B vouchers examined.....	20,204	22,764
B warrants examined.....	20,204	22,764
C vouchers examined.....	1,180	1,340
C warrants examined.....	1,180	1,340
P. R. vouchers examined.....	16,869	.....
P. R. warrants examined.....	16,206	.....
Total for the year.....	138,840	181,516

BOOKS KEPT.

Two books are kept for each of the five boroughs, one book for the entry of all vouchers and pay-rolls drawn against Appropriations, and designated "A" vouchers, the other for those drawn against Bond, Special and Trust accounts, and designated "B" vouchers.

An additional book is kept for the entry of all vouchers and pay-rolls drawn against bond issues for the New Croton Aqueduct, and designated "C" vouchers.

All vouchers and pay-rolls for each of the four counties are entered in a separate book for each county.

Making a total of 15 books.

CHECKING PAYMENTS OF CONTRACTS.

All contracts made and entered into by the city for construction are entered in numerical order in a book called the contract ledger, showing the name of department making the contract, the name of contractor, the location and kind of work and the estimated amount of the contract.

In the examinations of vouchers as described above, if any are so inclosed as any of the abovementioned contracts, the number of the voucher is entered in a ledger with number of the contract, amount and date of audit, and at the proper time these are passed in abovementioned ledger.

NECESSITY FOR ENGINEERING DEPARTMENT

After completed contracts are deposited in the Record Room, they are brought to the office of the Commissioners of Accounts for examination. The number of payments and the amounts of the several payments are compared with the Commissioners of Accounts' Ledger, with which they have to agree, thus showing at a glance if any payments have been made in excess of the estimated contract price, and if such overpayment has been made it is referred for investigation to the Engineering Department, which was added to the staff of the Commissioners of Accounts for this purpose.

RESULTS.

A special report, dated December 31, 1899, was made to your Honor of the results of our continuous examinations of the offices of the Comptroller and of the Chamberlain, which it would be to us seem unnecessary to here rehearse in detail.

COMPARISON OF THE WORK ACCOMPLISHED IN 1899 WITH 1898, IN MAKING SPECIAL EXAMINATIONS.

The following duties of the Commissioners of Accounts as to SPECIAL EXAMINATIONS are made mandatory by the Charter, and, together with their powers, are defined by the following quotations, viz.:

Section 119 of the Greater New York Charter:

- "They shall also make such SPECIAL EXAMINATIONS of the accounts and methods of the departments and offices of the city and counties of New York, Richmond and Kings as the Mayor may from time to time direct, and such other examinations as the said Commissioners may deem for the best interests of the city, and report to the Mayor and the Municipal Assembly the results thereof.
- "For the purpose of ascertaining the facts in connection with these examinations they shall have full power to compel the attendance of witnesses, to administer oaths and to examine such persons as they may deem necessary."

SCOPE OF SPECIAL EXAMINATIONS.

These special examinations, made under our directions by our Examiners, Engineers and Chemists, include, for example, the following, viz.:

- The investigation of a Department by virtue of section 119 of the Charter, which reads, viz.:
- "And such other examinations as the said Commissioners may deem for the best interest of the city."
- The investigation of complaints of various natures made by citizens against public officials.
- The investigation of a Department when its trial balance submitted to the Mayor discloses the fact that the Department has exceeded its appropriation.
- The investigation of a Department when the Mayor has reason to suspect or believe that there exists gross extravagance, a lax system or mismanagement, or that the accounts are inaccurately kept.
- The investigation of a Department when the conspicuous examinations of its vouchers by this office disclose the fact that an officer of the government is transgressing the law by making purchases without contracts for amounts exceeding \$1,000.
- The investigation of a Department when the Mayor has reason to believe from information obtained, either from a private citizen, the Comptroller, the City Chamberlain, or from any other officer of the City Government, that an employee of a Department is not turning into the City Treasury the moneys received by him for revenues.
- The investigation of a Department by our Examiners and Engineers in order to furnish the Corporation Counsel the necessary information he may require to enable him to defend actions brought against the City.
- The investigation of a Department by our Engineers and Examiners to ascertain why violations of the contract specifications are permitted.

DUTIES OF SPECIAL EXAMINERS.

We have shown how the Examiners designated to make continuous examinations of the Chamberlain's and Comptroller's offices keep a check on the moneys ACKNOWLEDGED AS HAVING BEEN RECEIVED.

The Examiners also are sent out to make "Special Examinations" are required to make an "Audit of all Receipts and Expenditures" and to report specifically that all the revenues to which the City is entitled have been collected, and have been properly deposited with the City Chamberlain.

In other words, the Commissioners of Accounts, in making the special examinations of departments, require their Examiners to certify to the following facts, viz.:

AS TO REVENUES.

- First.—That all revenues due the City are collected.
- Second.—That the amounts collected are paid into the City Chamberlain.

AS TO EXPENDITURES.

Thus in making an "Audit of the Expenditures" they find that the vouchers are charged against the proper Appropriations or Debt Accounts, and that the amounts authorized to be expended have not been exceeded.

As the Examiners' duties are to see that all moneys are paid out and collected according to law, there is certainly a claim that the City is reasonably well protected from dishonest officials, if the Examiners of the Commissioners of Accounts are held to a strict accountability and made to honestly perform their duties.

COMPARISON OF THE NUMBER OF REPORTS MADE IN 1899 WITH 1898.

Besides many reports of a private nature, the number of reports made to your Honor, was as follows:

	1898.	1899.
On Departments, Boards and Courts	80	213
On Violations of Specifications for Street Paving Contracts	55	41
On Miscellaneous Reports	77	80
Total for the year	212	334

The following table shows in 1899 an increase of 57 per cent. in the number of reports and a decrease of 16 per cent. on the average cost per report.

YEAR.	RETROBILATION.	EXPENDED.	NUMBER OF REPORTS.	AVERAGE COST PER REPORT.
1898.	\$160,000 00	\$116,820 55	212	\$551 44
1899.	160,000 00	156,719 72	334	469 22
Total for 2 years.	\$320,000 00	\$273,540 27	546	500 99

RESULTS ACCOMPLISHED BY SOME OF OUR SPECIAL REPORTS.

Subject—COMMITMENT OF TRAMPS AS VAGRANTS BY THE POLICE JUSTICES AND CITY MAGISTRATES.

In our reports dated February 24 and February 28, 1898, we called your Honor's attention to the fact that for many years past no distinction has been made by the committing Justices and Magistrates as to those vagrants who, from the fact that they were not residents of this County, were tramps, proper charges against the State, and that the City has been, without doubt, the loser by many thousands of dollars by these improper commitments, and we recommended that the magistrates be requested to obtain more specific information as to the residence of the committed persons, so that the County could make a proper charge to the State for the maintenance of all persons who were found to be tramps.

RESULTS:

We are informed that our recommendation has been, by the City Magistrates, generally adopted, which we will verify at the first opportunity and report to your Honor on the subject.

Subject—THE COST OF MAINTENANCE OF ALL PERSONS CONSIDERED OF A CRIME PUNISHABLE BY IMPRISONMENT IN STATE PRISON AND WHO HAVE BEEN COMMITTED TO A COUNTY PENITENTIARY, IS A PROPER CHARGE AGAINST THE STATE.

In our report dated April 25, 1898, we showed that the Department of Correction of the former City of New York had not, up to September 30, 1897, charged the State for the maintenance of any of those persons who have been so committed for terms of less than one year.

We also submitted a list of such persons, some 700 in number, who had been committed since 1874 to and including 1897, with full particulars, showing the amounts due from the State in each case, the whole amounting to \$29,524.87.

RESULTS:

We are informed that a bill amounting to \$29,451.82 was, on January 25, 1899, by the Commissioner of Correction, forwarded to Hon. William J. Morgan, State Comptroller, and that, as this bill was sent to Albany too late to be included in the Supply Bill for the year 1899, it has been included in the one for the year 1900.

Subject—UNPAID CHARGES AGAINST STREET RAILWAYS FOR KEPTING STREETS FOR THE PORTION BETWEEN AND TWO FEET WITHOUT THE RAILS.

In our report dated January 5, 1899, we furnished your Honor with a list of the names of the corporations who were delinquent, with the amount due from each, for the period from January 1, 1889, to January 1, 1898, the whole amounting to \$875,460.30.

RESULTS:

Our report was, by your Honor, sent to the Corporation Counsel for his action, and we are informed that these claims are now being prosecuted.

Subject—EXAMINATIONS OF PRIVATE CHARITABLE INSTITUTIONS RECEIVING FINANCIAL AID FROM THE CITY.

During the years 1898 and 1899 we made reports on some 21 institutions, and on March 12, 1900, we made a summary report to your Honor, which we believe to be so complete a résumé of the RESULTS OBTAINED that we herewith quote it in full, viz.:

"NEW YORK, March 12, 1900.

Subject—Summary of our Examinations of Charitable Institutions Receiving Financial Aid from The City of New York.

Honorable ROBERT A. VAN WYCK, Mayor:

"DEAR SIR—We submit herewith a summary report of all the examinations made by this office of the various charitable institutions receiving financial aid from the City, of which we have made reports to your Honor from time to time.

"These examinations were commenced on May 23, 1895, on which date we detailed one of our Examiners to accompany an 'Examiner of Accounts of Institutions' in the employ of the Finance Department, and were continued until May 13, 1898.

"These examinations were made in the nature of a test, for which purpose they were confined to the last monthly bills rendered by eighteen (18) charitable institutions in The City of New York, and paid by the Comptroller, which institutions received aid out of the Excise Fund.

"After the conclusion of this preliminary examination of eighteen (18) institutions, all of our later examinations of the charitable institutions were made for the specific purpose of verifying the bills rendered by them to the Comptroller, and which had been audited and paid by him.

"The 'overcharges' and 'undercharges' of these institutions examined prior to 1898, as shown in Table 'B,' therefore, with one or two exceptions, are only the overcharges and undercharges which were found on the one month's bill rendered by the institution which we examined.

"The total number of charitable institutions examined by this office was fifty-two (52). Of this number, twenty-one (21) institutions were examined and no overcharges or undercharges were reported, and in order not to overburden this report, we have shown them separately in Table 'A.'

"The reports made by us of the remaining thirty-one (31) institutions are shown on Table 'B,' and which were reported on during the years 1895-6-7-8-9, show as follows:

RESULTS:

Total amount of overcharges	\$138,150 86
undercharges	522 15
Net amount of overcharges	\$137,628 71

"The amount of overcharge contained two specific items in which we desire to call your attention, viz.:

First—New York Society for the Relief of Ruptured and Crippled, on which we reported the amount due City as being \$90,536 70

"This report was sent to the Corporation Counsel by the Comptroller for an opinion, and on June 21, 1898, the Corporation Counsel rendered an opinion, recommending a settlement with the above institution in the following manner:

"Amount due the City as per our report on New York Society for Relief of Ruptured and Crippled \$90,536 70

"Disallowed by Corporation Counsel's Opinion, June 21, 1898—

All amounts contributed by parents and others	\$59,169 50
Non-resident patients	35,074 11
Free beds	3,977 67
Patients maintained in the country	502 days 206 30
Omission to charge for non-resident members	430 176 71
Patients in the Health Department hospitals	110 45 20
	97,749 29
1,042	

"Amount to be deducted from next bills of the institution \$1,776 91

"Second—The Mission of the Immaculate Virgin, upon which we made a report to your Honor on May 13, 1898, showing that the sum due the City for overcharges was \$10,292.85.

RESULTS:

"We are informed that the Comptroller has compromised this claim with the Mission for the sum of \$10,000.

"All the other overcharges and undercharges, as shown in Table 'B,' we understand have been accepted by the institutions, and have been deducted and added respectively to the bills in their settlements with the Comptroller.

"Our reports on these institutions covered various periods, ranging from one month to six years, according to instructions.

"For reasons with which your Honor is familiar, we ceased making examinations of charitable institutions from May, 1898, until March 13, 1899. Since the latter date our examinations have been uniformly based upon the bills as rendered to the Comptroller for the year 1898 and audited and paid by him.

"Upon resuming this work, our Examiners noticed a very marked decrease in the amount of overcharges, which was evidently due to the fact that many of the institutions had adopted methods and forms of bills recommended by us in our reports of the preliminary examinations referred to above.

"Our reports during 1899 have each contained additional recommendations as to urgently needed reforms in methods of accounting, culminating on September 6, 1899, in a report to your Honor, showing in detail the need of the adoption of some uniform and adequate system of accounting, submitting drafts of the forms of bills and describing the forms of the books and records deemed by us to be necessary.

"The adoption by the Comptroller of the forms and methods recommended by us in our report of September 6, 1899, would, we are sure, result in reducing the number of erroneous charges, to the minimum, and would make practical an intelligent examination and audit of the bills as rendered, which under the present system, in the case of many of the institutions, is impossible.

"At the present time, it is especially important that the Comptroller should adopt some system similar to that recommended in our Report, for the reason that in 1900 the institutions are to be supported by Appropriations based upon a uniform system of per diem and per capita payments.

"Respectfully submitted,

"(Signed)
" (Signed)

JOHN C. HERTLE,
EDWARD OWEN,
Commissioners of Accounts."

TABLE 11.10.10

Fluorinated Polyethylenes Examined but No Delineations Reported

Association for Instruction of Children and Young Girls (appropriation)—
 Examination based on June bill of 1896.
 Reported November 11, 1896.
 Association for the Benefit of Colored Orphans—
 Examination based on March bill of 1895.
 Reported June 15, 1895.
 Asylum of St. Vincent de Paul—
 Examination based on March bill of 1895.
 Reported June 15, 1895.
 Babies' Hospital—
 Examination based on September bill of 1896.
 Reported March 19, 1897.
 Children's Aid Society—
 Examination for the year 1898.
 Reported June 15, 1899.
 Dominican Convent of Our Lady of the Rosary—
 Examination based on March bill of 1895.
 Reported August 8, 1895.
 Hebrew Infant Asylum—
 Examination based on bills of 1895 and 1896.
 Reported September 15, 1896.
 Home for Fallen and Friendless Girls—
 Examination based on April bill of 1895.
 Reported August 8, 1895.
 Institution for the Improved Instruction of Deaf Mutes—
 Examination based on December bill of 1896.
 Reported May 24, 1897.
 Missionary Sisters of the Third Order of St. Francis—
 Examination based on March bill of 1895.
 Reported June 15, 1895.
 Again reported November 17, 1899.
 New York Infirmary for Women—
 Examination based on December bill of 1896.
 Reported March 15, 1897.
 New York Magdalen Benevolent Asylum and Home for Fallen Women—
 Examination based on bills of 1892 and 1893 and unpaid bills of 1894 and 1895.
 Reported November 11, 1896.
 Again reported December 14, 1896.
 New York Medical College and Hospital for Women—
 Examination based on June bill of 1896.
 Reported April 3, 1897.
 New York Post-Graduate Medical School and Hospital—
 Examination for the year 1898.
 Reported April 28, 1899.
 Old Marion Street Maternity Hospital—
 Examination based on September bill of 1896.
 Reported March 16, 1897.
 Peabody Home for Aged and Indigent Women—
 Examination based on March bill of 1896.
 Reported September 8, 1896.
 St. James' Home—
 Examination based on March bill of 1895.
 Reported August 8, 1895.
 St. Zita's Home for Friendless Women—
 Examination based on January bill of 1897.
 Reported April 1, 1897.
 St. John's Guild—
 Examination for the year 1898.
 Reported July 15, 1899.
 Sanatorium for Hebrew Children—
 Examination for the year 1898.
 Reported July 15, 1899.
 Society of the Lying-In Hospital of the City of New York—
 Examination for the year 1898.
 Reported July 11, 1899.

TABLE 1. ^a

Reports to His Honor the Mayor of those Examinations Made during 1805, 1806, 1807, 1808 and 1809 of Charitable Institutions Receiving Aid from The City of New York in which Overcharges or Undercharges were Found.

NAME OF INSTITUTION.	DATE OF REMOVAL TO MAYOR.	CHURCHMAN.	UNION- CHURCHMAN.
American Female Guardian Society	Jan. 25, 1890	47 50	187 25
Asylum Sisters of St. Dominic	" 15, 1891	3 50	100 00
Asylum Sisters of St. Dominic	Nov. 29, 1899	16 35	4 45
Five Points House of Industry	Sept. 19, "	20	100 00
Hebrew Benevolent and Orphan Asylum	" 15, 1893	16 51	100 00
Hebrew Benevolent and Orphan Asylum	Dec. 1, 1893	84 00	100 00
Hebrew Sheltering and Guardian Society	" 20, "	2 51	8 50
Institution of Mercy	Aug. 1, 1895	40 00	100 00
Institution of Mercy	Oct. 25, 1895	3 42	100 00
Mount Sinai Hospital	Aug. 15, "	55 00	410 00
Protestant Episcopal House of Mercy	Dec. 11, "	3 11	18 00
Roman Catholic House of Good Shepherd	Nov. 11, 1895	4 00 26	100 00
Roman Catholic House of Good Shepherd	Dec. 11, 1899	90	3 11
New York Catholic Prosestary	Nov. 11, 1895	59 34	100 00
New York Catholic Prosestary	Apr. 9, 1897	48 00	100 00
New York Catholic Prosestary	Dec. 1, 1899	55 49	100 00
New York Homeopathic Medical School and Hospital	May 29, "	124 00	100 00
New York Institution for the Blind	Mar. 23, "	7 23	3 04
New York Institution for the Instruction of Deaf and Dumb	" 24, "	45 16	9 24
New York Polytechnic Medical School and Hospital	Apr. 26, "	19 00	3 00
Babies' Ward, New York Postgraduate Medical School and Hospital	Feb. 25, 1897	8 90	100 00
Nursery and Child's Hospital	Dec. 23, 1898	250 55	12 00
St. Ann's Home for Children	Nov. 11, "	10 00	100 00
St. Ann's Home	Aug. 8, 1899	133 45	100 00
St. Ann's Home	Dec. 4, 1899	141 74	10 00
St. Michael's Home	Aug. 3, 1893	10 71	100 00
St. Michael's Home	Nov. 9, 1899	100 00	10 00
Children's Aid at The City of New York	Sept. 10, 1897	100 00	100 00
Ladies' Deborah's Nursery and Child's Hospital	Aug. 1, "	150 00	100 00
New York Foundling Hospital	Mar. 7, 1895	5 34	100 00
New York Infant Asylum	Aug. 17, "	130 00 47	100 00

State the Improvements.

Date of Report to: _____	Unit: _____
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New York Tribune's <i>Asylum</i>	June 1, 1855	\$100.00	—
Dr. Blanchard's <i>Universalist's Advocate</i>	June 1, 1855	50.00	—
St. Joseph's <i>Asylum</i>	Aug. 9, —	500.00	—
St. Joseph's Society for the Impaired Instruction in their Mission	May 22, 1857	25.00	—
Stevens' <i>Massachusetts Herald</i>	Sept. 11, 1856	1.00	—
New York Society for the Relief of the Colored People and Sufferers	Feb. 14, 1856	50.00	—
Methodist Episcopal Church	Mar. 31, 1857	50.00	—
Mission of the Freedmen's Yearly	June 11, 1857	100.00	—
Mission of the Freedmen's Yearly	May 11, 1857	100.00	—
		\$1,000.00	—
<i>Not overestimated</i>		\$1,000.00	—

SUMMARY-REMARKS OF THE JURY MAGISTRATE AND THE MUNICIPAL COURT.

The dates and numbers of the various reports made by us for the year 1898 of our examinations of the books, records and accounts of the Police, Clerks, Wardens and Surveys connected with the City Magistrates' Courts, and also those of the Clerks of the 23 Municipal Courts are fully enumerated in the list presented herewith of reports submitted to your Hon. body.

RESULTS

All of these Uleris are under bonds and the deficits listed by our Examiners have since been collected and accounted for.

The Police Clerk of the First and Second District City Magistrate Courts, Borough of Manhattan, in whose accounts we reported deficits of \$880 and \$1,222.36, respectively, have in consequence thereof been deprived of their positions.

Summary tables showing the amounts collected, the amounts drawn over to the City Chamberlain and the amounts of the deficits, together with much other explanatory information, is herewith presented for your Honor's consideration :

CITY SUPERVISOR: FORTNEY.

Source: *Table for the Year 1868*

Warrantable (over \$200,000) Accounts			Current Accounts		
Debit	Bank or Cash Balance	Percentage Warrantable		Added to Currents	Transferred to Cash
			<i>Michigan and The River.</i>		
\$4,700	\$4,700	\$4,700	..... Erie District	\$2,000	\$2,700
..... Second District	\$3,000	\$1,700
..... Third District	\$1,200	\$3,500
..... Fourth District	\$1,200	\$1,400
..... Fifth District	\$1,000	\$1,400
..... Sixth District	\$1,000	\$1,400
..... Seventh District	\$1,000	\$1,400
\$4,700	\$4,700	\$4,700	Total, Michigan and The River.	\$10,200	\$13,600
			<i>Idaho.</i>		
..... First District	\$1,000	\$1,000
..... Second District	\$1,000	\$1,000
..... Third District	\$1,000	\$1,000
..... Fourth District	\$1,000	\$1,000
..... Fifth District	\$1,000	\$1,000
..... Sixth District	\$1,000	\$1,000
..... Seventh District	\$1,000	\$1,000
..... Eighth District	\$1,000	\$1,000
\$1,000	\$1,000	\$1,000	Total, Idaho.	\$8,000	\$8,000
			<i>Utah.</i>		
..... First District	\$1,000	\$1,000
..... Second District	\$1,000	\$1,000
..... Third District	\$1,000	\$1,000
..... Fourth District	\$1,000	\$1,000
..... Fifth District	\$1,000	\$1,000
..... Sixth District	\$1,000	\$1,000
..... Seventh District	\$1,000	\$1,000
..... Eighth District	\$1,000	\$1,000
\$1,000	\$1,000	\$1,000	Total, Utah.	\$8,000	\$8,000
			<i>Wyoming.</i>		
..... First District	\$1,000	\$1,000
..... Second District	\$1,000	\$1,000
..... Third District	\$1,000	\$1,000
..... Fourth District	\$1,000	\$1,000
..... Fifth District	\$1,000	\$1,000
..... Sixth District	\$1,000	\$1,000
..... Seventh District	\$1,000	\$1,000
..... Eighth District	\$1,000	\$1,000
\$1,000	\$1,000	\$1,000	Total, Wyoming.	\$8,000	\$8,000

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Wardens' and Stewards' Accounts.			Clerk's Accounts.		
Article.	Paid in Character- ists.	Received by Wardens and Stewards.	Paid to Clerks.	Received by Clerk.	Deficit.
\$4 91	\$35.47 39	\$35.47 39	.....	.....	.....
.....	5.11 00	5.11 00	.....	.....	.....
.....	0 00	0 00	.....	.....	.....
.....	0 00	0 00	.....	.....	.....
.....	1.00 00	1.00 00	.....	.....	.....
.....	1.00 00	1.00 00	.....	.....	.....
\$4 00	\$41.58 39	\$41.58 39	.....	.....	.....

S. J. GILLMAN ET AL.

	Funds Received	Paid in Charges etc.	Balance
Wardens and Sheriff	\$4,000 00	\$20,000 00	\$16,000 00
Clerks	\$10,000 00	\$20,000 00	\$10,000 00
John A. Hamaker	\$15,000 00	\$15,000 00	\$0 00

11. If it equals 15 percent of amount of bills received, 1.

MEMORIAL COURT.
Summary Table of Fees Collected by the Clerks of the Municipal Courts, Borough of Manhattan, for the Year 1898.

CLASS.	Fees.	NUMBER OF CASES.												Amount.
		1st District.	2d District.	3d District.	4th District.	5th District.	6th District.	7th District.	8th District.	9th District.	10th District.	11th District.	Total.	
Summons.....	\$4.00	1,256	1,042	1,141	1,094	1,119	1,089	1,028	1,799	1,083	1,511	1,799	11,107	\$45,197.00
Trial fees.....	1.50	87	117	108	100	118	109	101	170	280	400	114	1,407	2,110.50
".....	1.00	2	112	1	9	14	1	1	1	1	1	1	18	18.00
".....	1.50	1	1	1	1	1	1	1	1	1	1	1	1	1.50
".....	1.50	107	111	107	100	109	117	111	184	178	263	75	1,406	2,110.50
".....	2.00	2	1	1	2	2	1	1	1	1	1	1	15	30.00
Inquests.....	50	1,099	1,111	1,117	1,089	1,099	1,099	1,201	1,115	1,099	1,275	1,099	11,710	5,855.00
Attachments.....	1.50	117	11	11	11	111	11	11	11	11	11	11	117	175.50
Appeals.....	1.50	8	11	11	11	11	11	11	11	11	11	11	11	16.50
Sequestrations.....	100	111	111	111	111	111	111	111	111	111	111	111	1,007	100.70
Discontinuances.....	50	111	11	111	111	111	111	111	111	111	111	111	1,007	503.50
Appraisals.....	1.00	111	11	111	111	111	111	111	111	111	111	111	1,007	1,007.00
Continuances of judgments.....	1.50	11	11	111	111	111	111	111	111	111	111	111	1,007	1,510.50
Ordnances.....	50	111	111	111	111	111	111	111	111	111	111	111	1,007	503.50
Jury trials.....	50	111	111	111	111	111	111	111	111	111	111	111	1,007	503.50
Remittances.....	50	111	111	111	111	111	111	111	111	111	111	111	1,007	503.50
Indorsements.....	11	111	111	111	111	111	111	111	111	111	111	111	1,007	11.07
Certificates.....	50	111	111	111	111	111	111	111	111	111	111	111	1,007	503.50
".....	50	111	111	111	111	111	111	111	111	111	111	111	1,007	503.50
Admissions.....	50	111	111	111	111	111	111	111	111	111	111	111	1,007	503.50
Sequestrations.....	50	111	111	111	111	111	111	111	111	111	111	111	1,007	503.50
Summons.....	1.00	111	111	111	111	111	111	111	111	111	111	111	1,007	1,007.00
Inquests.....	1.00	111	111	111	111	111	111	111	111	111	111	111	1,007	1,007.00
Trials.....	1.00	111	111	111	111	111	111	111	111	111	111	111	1,007	1,007.00
Dispositions.....	1.00	111	111	111	111	111	111	111	111	111	111	111	1,007	1,007.00
Landlord and tenant.....	1.00	111	111	111	111	111	111	111	111	111	111	111	1,007	1,007.00
Dispositions.....	1.00	111	111	111	111	111	111	111	111	111	111	111	1,007	1,007.00
Writs.....	1.00	111	111	111	111	111	111	111	111	111	111	111	1,007	1,007.00
Not Dispositions.....	1.00	111	111	111	111	111	111	111	111	111	111	111	1,007	1,007.00
Totals.....		11,107	11,107	11,107	11,107	11,107	11,107	11,107	11,107	11,107	11,107	11,107	11,107	\$45,197.00

Summary Table of Fees Collected by the Clerks of the Municipal Courts, Borough of The Bronx.
(January 1, 1898, to December 31, 1898, inclusive.)

CLASS.	Fees.	NUMBER OF CASES.			Amount.
		1st District.	2d District.	Total.	
Summons.....	\$1.00	11	111	122	\$122.00
Trial fees.....	1.50	11	111	122	\$183.00
".....	1.50	11	111	122	\$183.00
Inquests.....	50	11	111	122	\$61.00
Attachments.....	1.50	11	111	122	\$183.00
Appeals.....	1.00	11	111	122	\$122.00
Summons.....	Free.	11	111	122	0.00
Inquests.....	11	11	111	122	\$61.00
Trial fees.....	11	11	111	122	\$183.00
Landlord and tenant.....	11	11	111	122	\$183.00
Sequestrations.....	11	11	111	122	\$183.00
Totals.....		122	1,221	1,343	\$2,343.00

Summary Table of Fees Collected by the Clerks of the Municipal Courts, Borough of Brooklyn.
(February 1 to December 31, 1898.)

CLASS.	Fees.	NUMBER OF CASES.						Amount.
		1st District.	2d District.	3d District.	4th District.	5th District.	Total.	
Summons.....	\$4.00	1,111	1,111	1,111	1,111	1,111	5,555	\$22,220.00
Trial fees.....	1.50	111	111	111	111	111	555	\$832.50
".....	1.50	111	111	111	111	111	555	\$832.50
Inquests.....	50	111	111	111	111	111	555	\$277.50
Attachments.....	1.50	111	111	111	111	111	555	\$832.50
Appeals.....	1.50	111	111	111	111	111	555	\$832.50
Summons.....	Free.	111	111	111	111	111	555	0.00
Inquests.....	11	111	111	111	111	111	555	\$61.05
Trials.....	11	111	111	111	111	111	555	\$61.05
Dispositions.....	11	111	111	111	111	111	555	\$61.05
Totals.....		5,555	5,555	5,555	5,555	5,555	27,775	\$23,775.00

Summary Table of Fees Collected by the Clerks of the Municipal Courts, Borough of Queens.
(February 1 to December 31, 1898, inclusive.)

CLASS.	Fees.	NUMBER OF CASES.				Amount.
		1st District.	2d District.	3d District.	Total.	
Summons.....	\$4.00	111	111	111	333	\$1,332.00
Trial fees.....	1.50	111	111	111	333	\$500.00
".....	1.50	111	111	111	333	\$500.00
Inquests.....	50	111	111	111	333	\$166.50
Attachments.....	1.50	111	111	111	333	\$500.00
Appeals.....	1.50	111	111	111	333	\$500.00
Discontinuances.....	11	111	111	111	333	\$36.63
Sequestrations.....	11	111	111	111	333	\$36.63
Arrests.....	11	111	111	111	333	\$36.63
Summons.....	Free.	111	111	111	333	0.00
Inquests.....	11	111	111	111	333	\$36.63
Trials.....	11	111	111	111	333	\$36.63
Landlord and tenant.....	11	111	111	111	333	\$36.63
Totals.....		333	333	333	1,000	\$1,332.00

Summary of Fees Collected by the Clerks of the Municipal Courts, Borough of Richmond.
(February 1 to December 31, 1898, inclusive.)

CLASS.	Fees.	NUMBER OF CASES.			Amount.
		1st District.	2d District.	Total.	
Summons.....	\$4.00	111	111	222	\$888.00
Trial fees.....	1.50	111	111	222	\$333.00
".....	1.50	111	111	222	\$333.00
Inquests.....	50	111	111	222	\$111.00
Attachments.....	1.50	111	111	222	\$333.00
Appeals.....	1.50	111	111	222	\$333.00
Certificates.....	11	111	111	222	\$24.42
Summons.....	Free.	111	111	222	0.00
Inquests.....	11	111	111	222	\$24.42
Trials.....	11	111	111	222	\$24.42
Dispositions.....	11	111	111	222	\$24.42
Totals.....		222	222	444	\$1,332.00

Summary Table of the Amounts of each Class of Fees Collected by the Clerks of the Municipal Courts of The City of New York, 1898.

Class.	Fee.	Year 1898.		FEBRUARY 1 TO DECEMBER 31, 1898.					TOTAL.	AMOUNT.
		Manhattan.	Bronx.	Brooklyn.	Queens.	Richmond.				
Summons.....	\$1.00	1,177	1,171	8,136	561	110	10,055	\$10,055.00		
Total Fees.....		1,177	1,171	7,116	109	44	10,440	\$10,440.00		
".....	1.00	1	1	1	1	1	5	\$5.00		
".....	2.00	1	1	1	1	1	5	\$10.00		
".....	3.00	1	1	1	1	1	5	\$15.00		
".....	4.00	1	1	1	1	1	5	\$20.00		
".....	5.00	1	1	1	1	1	5	\$25.00		
Interpleads.....	\$1.00	11,110	1,001	7,110	1,010	101	19,332	\$19,332.00		
Attachments.....	1.00	107	10	30	10	1	158	\$158.00		
Arrests.....	1.50	80	1	1	1	1	84	\$126.00		
Settlements.....	50	1,089	100	1,000	100	100	1,389	\$694.50		
Discontinuances.....	50	1,057	100	1,000	100	100	1,357	\$678.50		
Appeals.....	2.00	846	10	87	10	10	963	\$1,926.00		
Confession of judgment.....	1.00	99	100	100	100	100	399	\$399.00		
Dismissals.....	50	171	100	100	100	100	571	\$285.50		
Jury trials.....	80	42	100	100	100	100	442	\$353.60		
Commissions.....	50	1	100	100	100	100	301	\$150.50		
Satisfactions.....	15	80	100	100	100	100	380	\$57.00		
Certificates.....	25	11	100	100	100	100	311	\$77.75		
".....	10	1	100	100	100	100	301	\$75.25		
".....	50	1	100	100	100	100	301	\$150.50		
Subpoenas.....	25	100	100	100	100	100	500	\$125.00		
Acknowledgments.....	15	100	100	100	100	100	500	\$75.00		
Witnesses, etc.....	100	100	100	100	100	100	500	\$500.00		
Summons.....	From.	2,046	111	849	86	64	3,156	\$3,156.00		
Interpleads.....	"	816	10	147	10	17	990	\$990.00		
Trials.....	"	1,170	35	100	7	17	1,329	\$1,329.00		
Exhibits and witnesses.....	"	11,110	1,001	15,114	1,010	101	28,336	\$28,336.00		
Corporation cases.....	"	811	100	100	100	100	1,211	\$1,211.00		
Health Department.....	"	432	100	100	100	100	1,032	\$1,032.00		
Fire Department.....	"	80	100	100	100	100	480	\$480.00		
Total.....		11,471	1,291	15,179	1,094	384	29,419	\$29,419.00		

Summary Table, by Courts and by Boroughs, of the Amounts of Fees Collected and Turned over by the Clerks of the Municipal Courts of The City of New York for the Year 1898.

	AMOUNT RECEIVED BY CLERKS.	AMOUNT TURNED OVER TO CHANCERY.	DEFICIT.	OVERPAID.
Manhattan.				
First District.....	\$1,121.00	\$1,425.50	\$304.50	
Second District.....	8,174.00	8,174.00		
Third District.....	2,505.50	2,505.50		
Fourth District.....	2,765.50	2,765.50		
Fifth District.....	2,027.85	2,027.85		
Sixth District.....	1,094.00	1,094.00		

	AMOUNT RECEIVED BY CLERKS.	AMOUNT TURNED OVER TO CHANCERY.	DEFICIT.	OVERPAID.
Second District.				
Seventh District.....	\$1,000.00	\$1,000.00		
Eighth District.....	1,000.00	1,000.00		
Ninth District.....	1,000.00	1,000.00		
Tenth District.....	1,000.00	1,000.00		
Eleventh District.....	1,000.00	1,000.00		
Total, Manhattan.....	\$5,000.00	\$5,000.00		
Bronx.				
First District.....	\$100.00	\$100.00		
Second District.....	1,000.00	1,000.00		
Total, Bronx.....	\$1,100.00	\$1,100.00		
Brooklyn.				
February 1, 1897, to December 31, 1898.				
First District.....	\$1,000.00	\$1,000.00	\$10.00	
Second District.....	1,000.00	1,000.00		
Third District.....	1,000.00	1,000.00		
Fourth District.....	1,000.00	1,000.00		
Fifth District.....	1,000.00	1,000.00		
Total, Brooklyn.....	\$5,000.00	\$5,000.00	\$10.00	
Queens.				
February 1, 1897, to December 31, 1898.				
First District.....	\$100.00	\$100.00	\$10.00	
Second District.....	1,000.00	1,000.00		
Third District.....	1,000.00	1,000.00		
Total, Queens.....	\$2,100.00	\$2,100.00	\$10.00	
Richmond.				
February 1, 1897, to December 31, 1898.				
First District.....	\$100.00	\$100.00	\$10.00	
Second District.....	1,000.00	1,000.00		
Total, Richmond.....	\$1,100.00	\$1,100.00	\$10.00	
SUMMARY.				
Manhattan.....	\$29,419.00	\$29,419.00	\$418.50	\$1.50
Bronx.....	1,100.00	1,100.00	\$10.00	
Brooklyn, February 1 to December 31, 1898.....	11,771.00	11,771.00	\$10.00	
Queens, February 1 to December 31, 1898.....	2,100.00	2,100.00	\$10.00	
Richmond, February 1 to December 31, 1898.....	1,100.00	1,100.00	\$10.00	
Grand Total.....	\$45,490.00	\$45,490.00	\$448.50	\$1.50
Taxes overpayments.....			\$1.50	
Net deficit.....			\$450.00	

Deficit equals 1.2 of a per cent. of amount of fees received.

Comparative Summary Table of Fees Collected by the Clerks of the Municipal Courts for the Years 1897 and 1898.

CLASS.	Fees.	BOROUGH OF MANHATTAN.				BOROUGH OF THE BOROS.			
		1897.		1898.		1897.		1898.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.
Summons.....	\$1.00	26,498	\$26,498.00	31,777	\$31,777.00	1,177	\$1,177.00	1,171	\$1,171.00
Total Fees.....		2,371	\$2,371.50	2,407	\$2,407.50	147	\$147.50	151	\$151.00
".....	1.00	1	\$1.00	1	\$1.00	1	\$1.00	1	\$1.00
".....	2.00	1,000	\$2,000.00	1,070	\$2,140.00	111	\$222.00	100	\$200.00
".....	3.00	1	\$3.00	1	\$3.00	1	\$3.00	1	\$3.00
".....	4.00	1	\$4.00	1	\$4.00	1	\$4.00	1	\$4.00
".....	5.00	1	\$5.00	1	\$5.00	1	\$5.00	1	\$5.00
Interpleads.....	1.00	16,340	\$16,340.00	11,710	\$11,710.00	1,110	\$1,110.00	1,001	\$1,001.00
Attachments.....	1.00	118	\$118.00	107	\$107.00	1	\$1.00	10	\$10.00
Arrests.....	1.50	9	\$13.50	18	\$27.00	1	\$1.50	1	\$1.50
Settlements.....	50	1,058	\$529.00	1,089	\$544.50	100	\$50.00	100	\$50.00
Discontinuances.....	50	1,070	\$535.00	1,057	\$528.50	100	\$50.00	100	\$50.00
Appeals.....	2.00	107	\$214.00	146	\$292.00	10	\$20.00	10	\$20.00
Confession of judgment.....	1.00	1	\$1.00	1	\$1.00	1	\$1.00	1	\$1.00
Dismissals.....	50	179	\$89.50	171	\$85.50	1	\$0.50	1	\$0.50
Jury trials.....	80	11	\$88.00	12	\$96.00	1	\$80.00	1	\$80.00
".....	50	11	\$55.00	12	\$60.00	1	\$50.00	1	\$50.00
Commissions.....	50	11	\$55.00	1	\$50.00	1	\$50.00	1	\$50.00
Satisfactions.....	15	100	\$150.00	100	\$1,500.00	1	\$15.00	1	\$15.00
Certificates.....	25	1	\$25.00	1	\$25.00	1	\$25.00	1	\$25.00
".....	10	1	\$10.00	1	\$10.00	1	\$10.00	1	\$10.00
".....	50	1	\$50.00	1	\$50.00	1	\$50.00	1	\$50.00

Account	Type	Debit or May 1894				Credit or Jan 1895			
		1894		1895		1894		1895	
		Number	Amount	Number	Amount	Number	Amount	Number	Amount
Capital Stock	1000	11	100.00	1	100.00	11	100.00	1	100.00
Surplus	1000	12	100.00	2	100.00	12	100.00	2	100.00
Reserve	1000	13	100.00	3	100.00	13	100.00	3	100.00
Dividend	1000	14	100.00	4	100.00	14	100.00	4	100.00
Interest on Bonds	1000	15	100.00	5	100.00	15	100.00	5	100.00
Interest on Notes	1000	16	100.00	6	100.00	16	100.00	6	100.00
Interest on Accounts	1000	17	100.00	7	100.00	17	100.00	7	100.00
Interest on Loans	1000	18	100.00	8	100.00	18	100.00	8	100.00
Interest on Mortgages	1000	19	100.00	9	100.00	19	100.00	9	100.00
Interest on Real Estate	1000	20	100.00	10	100.00	20	100.00	10	100.00
Interest on Other	1000	21	100.00	11	100.00	21	100.00	11	100.00
Interest on Total	1000	22	100.00	12	100.00	22	100.00	12	100.00
Interest on Bonds	1000	23	100.00	13	100.00	23	100.00	13	100.00
Interest on Notes	1000	24	100.00	14	100.00	24	100.00	14	100.00
Interest on Accounts	1000	25	100.00	15	100.00	25	100.00	15	100.00
Interest on Loans	1000	26	100.00	16	100.00	26	100.00	16	100.00
Interest on Mortgages	1000	27	100.00	17	100.00	27	100.00	17	100.00
Interest on Real Estate	1000	28	100.00	18	100.00	28	100.00	18	100.00
Interest on Other	1000	29	100.00	19	100.00	29	100.00	19	100.00
Interest on Total	1000	30	100.00	20	100.00	30	100.00	20	100.00
Interest on Bonds	1000	31	100.00	21	100.00	31	100.00	21	100.00
Interest on Notes	1000	32	100.00	22	100.00	32	100.00	22	100.00
Interest on Accounts	1000	33	100.00	23	100.00	33	100.00	23	100.00
Interest on Loans	1000	34	100.00	24	100.00	34	100.00	24	100.00
Interest on Mortgages	1000	35	100.00	25	100.00	35	100.00	25	100.00
Interest on Real Estate	1000	36	100.00	26	100.00	36	100.00	26	100.00
Interest on Other	1000	37	100.00	27	100.00	37	100.00	27	100.00
Interest on Total	1000	38	100.00	28	100.00	38	100.00	28	100.00
Interest on Bonds	1000	39	100.00	29	100.00	39	100.00	29	100.00
Interest on Notes	1000	40	100.00	30	100.00	40	100.00	30	100.00
Interest on Accounts	1000	41	100.00	31	100.00	41	100.00	31	100.00
Interest on Loans	1000	42	100.00	32	100.00	42	100.00	32	100.00
Interest on Mortgages	1000	43	100.00	33	100.00	43	100.00	33	100.00
Interest on Real Estate	1000	44	100.00	34	100.00	44	100.00	34	100.00
Interest on Other	1000	45	100.00	35	100.00	45	100.00	35	100.00
Interest on Total	1000	46	100.00	36	100.00	46	100.00	36	100.00
Interest on Bonds	1000	47	100.00	37	100.00	47	100.00	37	100.00
Interest on Notes	1000	48	100.00	38	100.00	48	100.00	38	100.00
Interest on Accounts	1000	49	100.00	39	100.00	49	100.00	39	100.00
Interest on Loans	1000	50	100.00	40	100.00	50	100.00	40	100.00
Interest on Mortgages	1000	51	100.00	41	100.00	51	100.00	41	100.00
Interest on Real Estate	1000	52	100.00	42	100.00	52	100.00	42	100.00
Interest on Other	1000	53	100.00	43	100.00	53	100.00	43	100.00
Interest on Total	1000	54	100.00	44	100.00	54	100.00	44	100.00
Interest on Bonds	1000	55	100.00	45	100.00	55	100.00	45	100.00
Interest on Notes	1000	56	100.00	46	100.00	56	100.00	46	100.00
Interest on Accounts	1000	57	100.00	47	100.00	57	100.00	47	100.00
Interest on Loans	1000	58	100.00	48	100.00	58	100.00	48	100.00
Interest on Mortgages	1000	59	100.00	49	100.00	59	100.00	49	100.00
Interest on Real Estate	1000	60	100.00	50	100.00	60	100.00	50	100.00
Interest on Other	1000	61	100.00	51	100.00	61	100.00	51	100.00
Interest on Total	1000	62	100.00	52	100.00	62	100.00	52	100.00
Interest on Bonds	1000	63	100.00	53	100.00	63	100.00	53	100.00
Interest on Notes	1000	64	100.00	54	100.00	64	100.00	54	100.00
Interest on Accounts	1000	65	100.00	55	100.00	65	100.00	55	100.00
Interest on Loans	1000	66	100.00	56	100.00	66	100.00	56	100.00
Interest on Mortgages	1000	67	100.00	57	100.00	67	100.00	57	100.00
Interest on Real Estate	1000	68	100.00	58	100.00	68	100.00	58	100.00
Interest on Other	1000	69	100.00	59	100.00	69	100.00	59	100.00
Interest on Total	1000	70	100.00	60	100.00	70	100.00	60	100.00
Interest on Bonds	1000	71	100.00	61	100.00	71	100.00	61	100.00
Interest on Notes	1000	72	100.00	62	100.00	72	100.00	62	100.00
Interest on Accounts	1000	73	100.00	63	100.00	73	100.00	63	100.00
Interest on Loans	1000	74	100.00	64	100.00	74	100.00	64	100.00
Interest on Mortgages	1000	75	100.00	65	100.00	75	100.00	65	100.00
Interest on Real Estate	1000	76	100.00	66	100.00	76	100.00	66	100.00
Interest on Other	1000	77	100.00	67	100.00	77	100.00	67	100.00
Interest on Total	1000	78	100.00	68	100.00	78	100.00	68	100.00
Interest on Bonds	1000	79	100.00	69	100.00	79	100.00	69	100.00
Interest on Notes	1000	80	100.00	70	100.00	80	100.00	70	100.00
Interest on Accounts	1000	81	100.00	71	100.00	81	100.00	71	100.00
Interest on Loans	1000	82	100.00	72	100.00	82	100.00	72	100.00
Interest on Mortgages	1000	83	100.00	73	100.00	83	100.00	73	100.00
Interest on Real Estate	1000	84	100.00	74	100.00	84	100.00	74	100.00
Interest on Other	1000	85	100.00	75	100.00	85	100.00	75	100.00
Interest on Total	1000	86	100.00	76	100.00	86	100.00	76	100.00
Interest on Bonds	1000	87	100.00	77	100.00	87	100.00	77	100.00
Interest on Notes	1000	88	100.00	78	100.00	88	100.00	78	100.00
Interest on Accounts	1000	89	100.00	79	100.00	89	100.00	79	100.00
Interest on Loans	1000	90	100.00	80	100.00	90	100.00	80	100.00
Interest on Mortgages	1000	91	100.00	81	100.00	91	100.00	81	100.00
Interest on Real Estate	1000	92	100.00	82	100.00	92	100.00	82	100.00
Interest on Other	1000	93	100.00	83	100.00	93	100.00	83	100.00
Interest on Total	1000	94	100.00	84	100.00	94	100.00	84	100.00
Interest on Bonds	1000	95	100.00	85	100.00	95	100.00	85	100.00
Interest on Notes	1000	96	100.00	86	100.00	96	100.00	86	100.00
Interest on Accounts	1000	97	100.00	87	100.00	97	100.00	87	100.00
Interest on Loans	1000	98	100.00	88	100.00	98	100.00	88	100.00
Interest on Mortgages	1000	99	100.00	89	100.00	99	100.00	89	100.00
Interest on Real Estate	1000	100	100.00	90	100.00	100	100.00	90	100.00
Interest on Other	1000	101	100.00	91	100.00	101	100.00	91	100.00
Interest on Total	1000	102	100.00	92	100.00	102	100.00	92	100.00
Interest on Bonds	1000	103	100.00	93	100.00	103	100.00	93	100.00
Interest on Notes	1000	104	100.00	94	100.00	104	100.00	94	100.00
Interest on Accounts	1000	105	100.00	95	100.00	105	100.00	95	100.00
Interest on Loans	1000	106	100.00	96	100.00	106	100.00	96	100.00
Interest on Mortgages	1000	107	100.00	97	100.00	107	100.00	97	100.00
Interest on Real Estate	1000	108	100.00	98	100.00	108	100.00	98	100.00
Interest on Other	1000	109	100.00	99	100.00	109	100.00	99	100.00
Interest on Total	1000	110	100.00	100	100.00	110	100.00	100	100.00
Interest on Bonds	1000	111	100.00	101	100.00	111	100.00	101	100.00
Interest on Notes	1000	112	100.00	102	100.00	112	100.00	102	100.00
Interest on Accounts	1000	113	100.00	103	100.00	113	100.00	103	100.00
Interest on Loans	1000	114	100.00	104	100.00	114	100.00	104	100.00
Interest on Mortgages	1000	115	100.00	105	100.00	115	100.00	105	100.00
Interest on Real Estate	1000	116	100.00	106	100.00	116	100.00	106	100.00
Interest on Other	1000	117	100.00	107	100.00	117	100.00	107	100.00
Interest on Total	1000	118	100.00	108	100.00	118	100.00	108	100.00
Interest on Bonds	1000	119	100.00	109	100.00	119	100.00	109	100.00
Interest on Notes	1000	120	100.00	110	100.00	120	100.00	110	100.00
Interest on Accounts	1000	121	100.00	111	100.00	121	100.00	111	100.00
Interest on Loans	1000	122	100.00	112	100.00	122	100.00	112	100.00
Interest on Mortgages	1000	123	100.00	113	100.00	123	100.00	113	100.00
Interest on Real Estate	1000	124	100.00	114	100.00	124	100.00	114	100.00
Interest on Other	1000	125	100.00	115	100.00	125	100.00	115	100.00
Interest on Total	1000	126	100.00	116	100.00	126	100.00	116	100.00
Interest on Bonds	1000	127	100.00	117	100.00	127	100.00	117	100.00
Interest on Notes	1000	128	100.00	118	100.00	128	100.00	118	100.00
Interest on Accounts	1000	129	100.00	119	100.00	129	100.00	119	100.00
Interest on Loans	1000	130	100.00	120	100.00	130	100.00	120	100.00
Interest on Mortgages	1000	131	100.00	121	100.00	131	100.00	121	100.00
Interest on Real Estate	1000	132	100.00	122	100.00	132	100.00	122	100.00
Interest on Other	1000	133	100.00	123	100.00	133	100.00	123	100.00
Interest on Total	1000	134	100.00	124	100.00	134	100.00	124	100.00
Interest on Bonds	1000	135	100.00	125	100.00	135	100.00	125	100.00
Interest on Notes	1000	136	100.00	126	100.00	136	100.00	126	100.00
Interest on Accounts	1000	137	100.00	127	100.00	137	100.00	127	100.00
Interest on Loans	1000	138	100.00	128	100.00	138	100.00	128	100.00
Interest on Mortgages	1000	139	100.00	129	100.00	139	100.00	129	100.00
Interest on Real Estate	1000	140	100.00	130	100.00	140	100.00		

Item	Amount in Millions of Dollars		Percentage of Total Assets	
	1997	1998	1997	1998
Assets	100.0	100.0	100.0	100.0
Liabilities	25.0	25.0	25.0	25.0
Equity	75.0	75.0	75.0	75.0
Current Assets	40.0	40.0	40.0	40.0
Fixed Assets	60.0	60.0	60.0	60.0
Current Liabilities	10.0	10.0	10.0	10.0
Long-Term Liabilities	15.0	15.0	15.0	15.0
Equity	50.0	50.0	50.0	50.0
Total Assets	100.0	100.0	100.0	100.0

S. J. LEE—N. J. LEE: 1993b.

In that report we showed that the average price paid for street asphalt in present payments, in the years 1904, 1906 and 1907, was 34¢ per square yard, in the former City of New York.

In this report we showed that the average rates paid for street asphalt on present pavements in the years 1942, 1946, and 1950, was \$4.46 per square yard in the former City of New York.

APPENDIX

The results following the above mentioned analysis report are validated in our report on the Department of Highways and the branches of Marketing and The Bureau, having the same commercial duties, for the year 1987, were wholly accurate as follows: a, b, c

¹²In 1871 report, dated May 21, 1890, we were advised that there was lot in the year 1867, 17th of January for the smallest portion, 14th of July about one and a half square yards, of which number 20th of January was lot in the month of November and 21st in December.

²² There is the last stage of the formal administration: in 8 of the series constructed for groups α and γ a maximum had not yet been reached.

¹⁰ It is said that the low-landed shad, while the average price paid in 1895 was \$2.88 (the average price in that run up to \$3.11 per square foot), and in a table on page 10 of the report is shown when the average price for shad was \$2.30 (with the highest prices on present pavement, for 1895, \$2.90 and \$3.00, 1896 was \$2.97 per square foot).

¹¹ As we show on page 11, the average price paid in 1898 was only \$2.50¹⁰⁰, there was a saving in the average price in 1898 of \$5.50¹⁰⁰ as compared with the average price paid in 1897.

¹⁴ During the year, there were 127 tenders and let bids contracts for asphalt paving on several public, the average price being \$8.00 per square yard, as shown in the following table:

*Memor. Proc., Publ. for the Asst. Staff Policy on Personal Personnel in 1892, also several
Proc. Publ. for various years.*

	2006	2005	2004	2003	2002
Marine Mammal Commission	100	100	100	100	100
Marine Mammal Research Commission	100	100	100	100	100
Bureau of Ocean Energy Management	100	100	100	100	100
U.S. Coast Guard	100	100	100	100	100
National Oceanic and Atmospheric Administration	100	100	100	100	100
U.S. Fish and Wildlife Service	100	100	100	100	100
U.S. Environmental Protection Agency	100	100	100	100	100
U.S. Department of the Interior	100	100	100	100	100
U.S. Department of Justice	100	100	100	100	100
U.S. Department of State	100	100	100	100	100
U.S. Department of Transportation	100	100	100	100	100
U.S. Department of Veterans Affairs	100	100	100	100	100
U.S. Department of War	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100
U.S. Department of the Space Force	100	100	100	100	100
U.S. Department of the Coast Guard	100	100	100	100	100
U.S. Department of the Marine Corps	100	100	100	100	100
U.S. Department of the Navy	100	100	100	100	100
U.S. Department of the Air Force	100	100	100	100	100

* For comparison, we present for 1900 Hume's consideration a table showing the average company prices paid per square yard for asphalt-paving on present pavements, in 1897 and 1898, as follows:

Cowharying in *F. Breuer's* *Einwohner-Physik*, 1897–1898, and in the *Saßung des Senats*, Zürich, 1898

	1897.	1898.	SAVINGS IN 1898.
Barker Company.....	\$3,700	\$4,700	\$1,000
Warren-Schert Company.....	2,720	2,720	—
Julian Company.....	2,070	2,000	70
Wentworth Company.....	2,100	2,273	173
Total	\$10,690	\$11,693	\$1,043
Average	\$2,672	\$2,923	\$2,375

THE ADULT TRUCK

¹¹ From the foregoing it is plain that the efforts were taken from the beginning to this date.

* *firstly*, first, to obtain control of all available sources of supply; secondly, to employ men with
 * *knowledge and influence*; thirdly, to throw discredit on all those who showed a disposition to
 * *compromise the cause*; fourthly, to cast suspicion upon their materials, and fourthly, to buy up and

¹¹ We bring these laws forward to simply to point out the direction from which danger is in

¹¹² Such a combination, unlike many existing treaties, had to deal with the people not directly but through public officials, and the danger lies in the commission of acts by such officials, through ignorance or otherwise, which could result in minority's civil and racial loss.

¹¹ Under the conditions described above, which have developed since the late of our "Asphalt" "baiting" report, we are not surprised that no new competitors have presented themselves, as expected, for the purpose of being accepted by the firm.

Neither can we imagine that any genuine competition will materialize, and hence we are dealing with great interest the announcement of the contract prices, when this city will remain in the state of stagnation and of immovable prices of goods and services.

¹¹ In the year 1960 the city of its normal annual area of asphalt pavements.

In our examination, now in progress, of the Department of Highways for the year 1899, we find that there was advertised and laid 22,345 square yards of asphalt pavement; the average price paid for the same was \$1.25 per square yard, or \$27,931.25 for the whole.

[illegible]*Subject*—DEPARTMENT OF DOCKS AND FERRIES.

We beg to be permitted to refer to our report dated November 9, 1899, made of an examination of this Department for the year 1898.

In the course of our examinations we obtained the information made necessary to prepare a statement of the financial transactions of this Department with The City of New York, from its organization in 1870 to December 31, 1898.

While the expenditures include the amounts paid in acquiring property, neither the value of such property, nor of any other assets on December 31, 1908, is included, this statement being merely a financial statement, as is shown by the following table, viz.:

DETACHMENT OF ROCKS.

Financial Statement of Account with City of New York, from Organization to 1870 to December 31, 1895.
(Compiled by the Commissioners of Accounts of New York City. Reports of September 20 and November 1, 1896)

Year ending April 30	Notes Issued	Interest on Notes	Excesses on Accounts- Receivable Property	Revenue (Not Including the Excise)	Interest on Revenue	Payments on Notes	Interest on Payments	Balance Cash Fund	Interest on Cash Reserves
1871	\$5,000.00	\$21,700.00	\$48,448.44	\$115,594.84	\$7,000.00	\$12,000.00	\$100.00	.....	.....
1872	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1873	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1874	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1875	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1876	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1877	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1878	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1879	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1880	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1881	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1882	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1883	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1884	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1885	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1886	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1887	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1888	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1889	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1890	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1891	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1892	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1893	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1894	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1895	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1896	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1897	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
Eight months ending December 31, 1897	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
1898 to December 31	5,000.00	21,700.00	48,448.44	115,594.84	7,000.00	12,000.00	100.00	.....	.....
Total	\$5,768.00	\$21,700.00	\$48,448.44	\$115,594.84	\$7,000.00	\$12,000.00	\$100.00	.....	.....

DEPARTMENT OF DOCKS AND FERRIES *In Account with* THE CITY OF NEW YORK.
Excluding Ferries prior to January 1, 1898.

Debit		Credit	
To Interest on Bonds	\$17,000.00	By Revenue	\$17,000.00
To Expenditures	37,832.97	By Revenue from Penalties	17,000.00
		Interest on same	17,000.00
		Premium on Bonds	17,000.00
		Interest on same	17,000.00
		Balance, Apparent Loss	17,000.00
	\$54,832.97		\$54,832.97

Including *Ferris* prior to January 1, 1899

To Balance, Apparent Loss		By Revenues from Foreign in January 1, 1969	
	\$3,418,466.18		\$3,418,466.18
To Balance, Apparent Profit claimed by Department of Ducks	4,072,295.28	Interest on same	3,235,295.98
	\$7,490,761.46		\$7,490,761.46
		By Balance, Apparent Profit claimed by Department of Ducks	\$7,490,761.46

NOTE.—Up to January 1, 1878, which date marked the consolidation of the Department of Docks with that of the Ferries, the former made all repairs and maintained the plant of the latter. The revenue of the Department of Ferries up to January 1, 1868, amounted to \$2,367,44.14, on which interest would have accreted to the amount of \$9,735,082.95. The management of the Dock Department maintain that in view of the fact that they made all repairs, etc., they should have credit for these revenues and the interest thereon. And allowing this claim on behalf of the Department of Docks, an apparent profit of \$4,735,082.95 to the City would be shown, covering the period from May 1, 1870, to December 31, 1878, as per account above.

ADDITIONAL DUTIES IMPOSED UPON THE PRESENT COMMISSIONERS OF
ACCOUNTS:

EXAMINATION OF DEPARTMENTAL ESTIMATES.

Since January 1, 1898, your Honor has, for the first time in the history of this office, imposed upon it the additional duty of preparing for your use in the Board of Estimate and Apportionment a separate statement, or report, analyzing each of the annual Departmental Estimates, showing IN DETAIL a comparison of the amounts asked for, with the amounts allowed for the previous year including transfers, and giving the amounts, thus ascertained, of increases and decreases asked for.

This work, in 1899, involved the closest scrutiny of some twenty-five Departmental Estimates, as well as those of the courts, of several hundred charitable institutions and of other miscellaneous bureaus and offices, and required the preparation of 60 reports containing from 1 to 175 pages each, or 775 tabulated pages in all.

MONTHLY TRIAL BALANCES.

Another important duty which was required of this office, *for the first time*, by your Honor, is that of examining the monthly trial balance sheets received from the City Departments.

The form of these sheets was designed in this office early in January, 1895. The blank sheets are furnished by us to the Departments, whose duty it is, after filling in the amounts, to send them to your office by the 5th of each month.

They are then submitted to the Commissioners of Accounts, who collate the items upon specially prepared sheets, in such a manner as to show at a glance if a Department has exceeded in expenditure its monthly proportion of the amount of any item in its annual appropriation, or if the amount of its expenditures, together with the amount of its outstanding contracts, shall exceed the amount of any of its annual appropriations.

Thus each separate item of the annual appropriation is watched, and in case of the discovery of an over-expenditure, we at once make it the subject of a report to your Honor.

DAILY EXAMINATIONS AT THE MAYOR'S OFFICE.

Your Honor also for the first time requires the Commissioners of Accounts to make the following daily examinations of the books of your office, which were at your request recommended by this office, and in order to fully carry out your wishes we have designated our Examiners to devote part of each day to this work, and whose duties are described as follows, viz. :

WARRANT

One of these Examiners is detailed to make a daily examination of the record of all warrants countersigned by the Mayor, which are entered in the books of the Mayor's office. He makes a transcript of all the vouchers and checks the transcript with the books in the Comptroller's office.

SINKING FUND WARRANTS

When the paid Sinking Fund warrants are returned and canceled he checks them with the records in the Mayor's office.

BOND AND STONE TRANSFERS.

He also examines all bond and stock transfers by comparing the record in the Mayor's office with the schedules rendered by the Bond and Stock Clerk in the Comptroller's office.

EMERGENCY EXAMINATIONS OF THE DEPARTMENT OF EDUCATION.

Your Honor cannot have forgotten the emergency examination made by us of the Department of Education for the Board of Estimate and Apportionment in 1899, and again for the Comptroller in 1900, to ascertain the amount made necessary by the mandatory requirements of the Ahearn Law to pay the salaries of the teachers in the public schools.

The dates and numbers of our reports on this subject, made in 1899, are fully noted in the list presented herewith of reports submitted to your Honor.

The report made in January, 1960, as your Honor is aware, has been deemed by the Comptroller to be of enough importance to be issued in printed pamphlet form.

SPECIAL EXAMINATIONS MADE FOR THE CORPORATION COUNSEL.

Subject—REGISTER, COUNTY CLERKS AND COMMISSIONERS OF RECORD OF KING'S COUNTY.

We beg to remind your Honor of the exhaustive examination required of us of the indexing and reindexing by the Register and the County Clerk, City of Brooklyn, also recopying of mutilated libers under the supervision of the Commissioner of Records of Kings County, showing a wasteful extravagance of \$535,566.29 prior to January 1, 1898, and recommending as the amount to be allowed to complete the work the sum of \$119,214.44, our report of which was intended to be used by you and by the Corporation Counsel in the Board of Estimate and Apportionment.

We beg also to refer to our reports on the County Clerk of Kings County, all of which were made at the request of the Corporation Counsel, through your Honor, to verify the claim of the widow of Henry S. Saffien, who is suing the City for \$75,000 for services of deceased, in reeling papers during his incumbency.

This examination required a force of 13 Examiners from January 17, 1899, to April 27, 1899, when the final report of our results were, by your Honor, transmitted to the Corporation Council for his use and which information is being used in defense of said claim.

Subject—REGULATING AND GRADING NINTH AVENUE.

The examination made by our Engineering Bureau, at the request of the Corporation Counsel, in 1899, to determine the actual amount of sinkage in the contract work of regulating and grading Ninth avenue, from Two Hundred and First street to Kingsbridge road, Borough of Manhattan, has consumed considerable attention of this bureau of our office.

Said examination was commenced in November, 1898, and necessitated the employment of additional temporary Engineers and other employees, and was finally concluded in February, 1899.

RESULT.

After considerable office work had been done, a report was finally made to your Honor on August 31, 1899, which has been by you transmitted to the Corporation Council,

This examination was asked for by the Corporation Counsel, and a defense of the claim was by him instituted to finally establish the principle, and give notice to contractors that excessive claims for damage will hereafter in all cases be defended by the City.

This case has been by the Court submitted to a referee, is now being tried, and our Engineering Bureau is giving testimony on behalf of the City.

REASONS FOR REFERRING TO THE ADDITIONAL DUTIES IMPOSED UPON THE PRESENT COMMISSIONERS OF ACCOUNTS.

The additional duties imposed upon us, the numerous and exhaustive emergency examinations ordered by your Honor at the request of the Corporation Counsel, have been by us here enumerated for the purpose of reminding you how a great deal of the time, which would have been devoted to the regular examinations of the Departments and Bureaus, has been thus consumed, and to account for the delay in making some of our reports of Departments, the examinations of which were concluded too late in 1899 to be included in the work of that year.

We also beg to report that our Engineering Bureau has been greatly hampered by the resignation of several of our Engineers, who found more lucrative employment in the United States Government, and as the Civil Service regulations have included this position in the Competitive Class, we are unable to find suitable Engineers from their competitive lists.

NUMBER, CLASSIFICATION AND ASSIGNMENT OF THE EMPLOYEES OF THE COMMISSIONERS OF ACCOUNTS.

Chief Clerk.....	1
Examiners making Chief Clerk in making reports.....	3
Examiners making continuous examinations of the Comptroller's office.....	4
Examiners making continuous examinations of the Chamberlain's office.....	2
Examiners making up Departmental Estimates to be used by the Mayor in the Board of Estimate and Apportionment.....	1
Stenographers to Commissioners.....	2
Examiners making examinations in Mayor's office.....	1
Examiners making investigations of a defective nature.....	2
Examiners making investigations of the Courts.....	2

Examiners making examinations in—	
Department of Street Cleaning.....	0
Department of Sewers.....	5
Department of Public Buildings, Lighting and Supplies.....	7
Department of Parks and Fairs.....	0
Department of Public Charities, Manhattan.....	3
Department of Correction, Manhattan.....	3
Department of Public Charities, Brooklyn.....	5
Superior Court.....	4
Street Railroads.....	7
Commissioners of 1899.....	4

Examiners making analyses in Chemical Laboratory.....

Chief Engineer.....	1
Engineers.....	1
Examiners.....	1
Laborers.....	0

ENGINEERING BUREAU.

On page 34 of this report we have explained the cause which led to the creation of this bureau in our office, and its duties and responsibilities are fully described further on.

The nature of the work performed and the number of reports made have been described under the heading of "Special Examinations for the Corporation Counsel," and also in the list of reports made on "Departments, etc.," which will be found on pages 76-78.

The conditions developed by the continuous examination of the Comptroller's office, as described on pages 22-24, and in the course of our special examinations, and also those examinations made for the Corporation Counsel to assist him in defending suits brought against the City by contractors, demonstrated the necessity of having competent Engineers entirely separate and apart from the influence of any other Department of the City Government, and as a result we now have a staff of three Engineers and four Assistants.

CHEMICAL AND PHYSICAL LABORATORY.

Experiments likewise prompted us to provide, with your approval, a fully equipped Chemical and Physical Laboratory, for the purpose of examining all cements and materials intended to be used in the construction of concrete foundations and the asphalt coverings for same, and we now feel sure that if the plans so laid out by us after consultation with your Honor are carried out, it will result in the City's acquiring more lasting pavements.

As has already been explained, the time occupied in making special examinations made for the Corporation Counsel and the loss of several of our Engineers has greatly hampered us in carrying on our work as satisfactorily as we had hoped.

The force in this bureau consists of:

- 1 Chief Engineer,
- 2 Engineers,
- 1 Examiner of Asphalts or Chemist,
- 1 Examiner of Regulating and Grating,
- 2 Assistants.

While this number is by no means sufficient to entirely cover all the boroughs and every Department, still we feel certain, and we believe we voice the sentiment both of your Honor and of the Corporation Counsel, that this branch of our office has more than repaid the City by its work.

The nature of our work, necessarily more or less, involves the duty of criticizing the methods used or work performed by the various heads of Departments and employees connected with the City Government, and at adverse criticism, however justified, generally causes a feeling of resentment, if nothing more, we have frequently been, by those so criticized, severely rebuffed.

At the law, however, makes it mandatory, and as you also expressed the desire and gave positive instructions in addition, that all reports be by us made directly to you, and that you would be the judge as to their value, we have implicitly, and without fear or favor, complied with your wishes, and have, so far as it lay in our power, complied with the mandatory requirements of the law, thus advising you to keep an orderly and efficient administration of affairs.

We trust our duty has been satisfactorily performed, and hope to be able to increase our usefulness in 1900 over 1899, as much as we did in 1899 over 1898, as is indicated by the number of reports made.

We, therefore, again ask your moral support in our labors, the results of which at times would seem somewhat harsh to those criticized, and disagreeable to us, to the end that we may conduct the office of the Commissioners of Accounts, the appointment of which Commissioners and term of office is entirely at your Honor's pleasure, in such a manner, that our efforts will redound to the credit of the City's administration, over which you have the distinction of presiding.

Respectfully,
JOHN C. HERTLE,
EDWARD OWEN,
Commissioners of Accounts.

Recommendations as to Bookkeeping and Accounting Made by the Commissioners of Accounts in their Reports.

REPORT.	DEPARTMENT, BUREAU, OFFICE OR CLERK.	NATURE OF RECOMMENDATIONS.
No. Date.		
1788 Jan. 17	New East River Bridge Commission.	Filing of duplicate vouchers. Keeping of expense account. Division of furniture and fixtures account.
21 Feb. 21	Department of Parks.....	Eliminating account of "Acquired Property." Opening of "Suspended Accounts" for old and uncollectible rents, etc.
24 Mar. 14	Department of Health.....	Reduction of duties of clerk of "Accounts and Supplies." Bookkeeper to keep records of production and sale of laboratory products, etc.
25 " 15	Department of Parks.....	Eliminating account of "Acquired Property." Writing off the value of dining plant account. Opening an expense account.

REPORT.	DEPARTMENT, BUREAU, OFFICE OR CLERK.	NATURE OF RECOMMENDATIONS.
No. Date.		
258 Mar. 8	Department of Charities.....	Examiner's clerk held responsible for sale of ferry tickets.
259 " 10	Fire Department.....	Attn to interest of receiving for coal and lumber.
47 May 17	Division of the Intendant's Office.....	Adoption of uniform system of keeping books of record in all institutions.
5 June 24	City Clerk.....	Such system as will suit each case of case. Detailed monthly statement of completion. Daily detailed statement of case received. Manner of keeping duplicate books of record.
50 Aug. 24	Department of Health.....	Improvement and summary Policy to be known on books by number. "Card Catalogue" to take place of record of child sanitary inspection.
101 Nov. 28	Department of Health.....	New system of books to be kept by Assistant Sanitary Superintendent to guard the Health Department orders.
81 Sept. 1	Department of Water Supply, Queens.....	Necessary books to be kept. Manner of recording bills and filing vouchers.
95 " 10	Chief Engineer, Union Aqueduct.....	Manner of recording and resupplying for coal. As to manner of making up accounts.
119 Oct. 20	Bureau of Estimates.....	Systematic verification for each branch.
120 Dec. 8	Bureau of Water Rationing.....	Verification of advanced bills. Manner of making new party orders.
203 " 10	Public Buildings, Lighting and Supplies.....	Monthly pay rolls submitted for weekly pay rolls. Consolidation of pay rolls.
213 Jan. 21	Mayor's Office.....	Separate account registers for each borough.
247 May 12	Second District Magistrate's Office, Brooklyn.....	Court officers to make separate returns.
252 " 18	Public Charities.....	Books necessary to record income and disbursements.
253 May 1	Department of Sewers, Bronx.....	Keeping records of cost of cleaning basins and sewers.
254 " 2	Department of Sewers, Brooklyn.....	Keeping records of cost of cleaning basins and sewers.
255 " 3	Department of Sewers, Richmond.....	Books necessary to be kept. Detailed work performed and passed to cost of cleaning basins, etc.
256 " 4	Department of Sewers, Richmond.....	Change for permits to connect with sewers, etc.
257 " 5	Department of Sewers, Queens.....	System of keeping books and accounts. Daily record of work performed and amount of work employed.
258 " 6	Department of Sewers, Richmond.....	Books to be kept and necessary return at 100 yards. Uniform system.
259 Jan. 26	Fire Department.....	Manner of keeping property returns. Taking inventory and accounting for property of the Department.
260 July 26	Fire Department, Brooklyn.....	Registers of income to be kept. Manner of receiving and accounting for income. Registers for keep a long and running stable.
261 " 18	Mayor's Office.....	Change in making Find Warrant Returns.
262 " 19	Department of Health.....	Entry made book for Assistant Sanitary Superintendent.
263 Aug. 1	Public Buildings.....	Accounts of stock to be taken and stock to be opened with auxiliary books to be used.
264 Sept. 1	Public Buildings.....	Books of record to be kept in all institutions. Manner of recording bills to Comptroller.
265 " 10	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
266 " 11	Public Buildings, Lighting and Supplies, Brooklyn.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
267 " 12	Public Buildings, Lighting and Supplies, Richmond.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
268 " 13	Public Buildings, Lighting and Supplies, Queens.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
269 " 14	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
270 " 15	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
271 " 16	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
272 " 17	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
273 " 18	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
274 " 19	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
275 " 20	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
276 " 21	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
277 " 22	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
278 " 23	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
279 " 24	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
280 " 25	Public Buildings, Lighting and Supplies, Manhattan and The Bronx.....	Uniform system of bookkeeping in all boroughs. Uniform system of recording lighting accounts in all boroughs.
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REPORTS MADE ON DEPARTMENTS, ETC., OFFICE OF COMMISSIONERS OF ACCOUNTS.

1899.	
Jan. 28.	Report of work done for the year ending December 31, 1898, showing that 138,846 vouchers and warrants were examined and the number of reports made to his Honor the Mayor was as follows:
On departments and bureaus.....	80
On violations of specifications.....	55
Miscellaneous reports.....	77

1899.
Apr. 24. Report comparing the years 1895, 1896 and 1897 with the year 1898.
No. 273. Number of reports in 1895, 1896 and 1897 was 66; amount expended \$188,168 49
Number of reports in 1898 was 212; amount expended 113,512 52
—showing an increase in the number of reports equalled 321 per cent., and the decrease in the amount expended to produce the same was 39 per cent.

THE AGEDUCT COMMISSION.

Dec. 26. Report of an examination of the books and records; also an audit of the receipts and expenditures from January 1 to August 1, 1899.
No. 534.

DEPARTMENT OF CORRECTION.

Boroughs of Manhattan and The Bronx.

Oct. 4. Report of an analysis of the Departmental Estimate for supplies for the year 1900, recommending a cut of about \$57,000.
No. 391.
Oct. 27. Report asking that the Commissioner be requested by his Honor the Mayor, to have actual counts inventories taken on the 31st day of December of each year. (See also Department of Public Charities.)
No. 425.
Dec. 4. Report of an examination of the Blackwell's Island Bakery, from January 1, 1896, to January 1, 1899.
No. 511.
Dec. 8. Report of an examination of the sales of old materials, from January 1, 1895, to November 1, 1899; also showing receipts from that source from the Department of Charities and Corrections, from January 1, 1896, to January 1, 1898.
No. 515.
Dec. 21. Report of an examination of the books, records and accounts of the Central Office and Institutions; also an audit of receipts and expenditures, for the year 1898.
No. 535.

COUNTY CLERK OF KINGS COUNTY.

Jan. 17. Report of an examination at the request of the Corporation Counsel, of books and accounts of the late Henry S. Safflen, to verify the claim of the widow of said Henry S. Safflen, who is suing the City for \$75,000 for services of deceased in refiling papers during his incumbency.
No. 223.
Apr. 27. Report of an examination made at the request of the Corporation Counsel, to ascertain the number of papers refilled under and by virtue of chapter 739, Laws of 1895, to determine the correctness of the claim of Eliza A. Safflen, administratrix of Henry C. Safflen, late County Clerk of the County of Kings.
No. 277.
Apr. 27. Report of an examination, showing excessive extravagance of \$111,647.30 from November 1, 1896, to December 31, 1897.
No. 278.

DEPARTMENT OF DOCKS AND FERRIES.

May 22. Report of examination of the manner and system of keeping the books and accounts in the yard located at West Fifty-seventh street, North river; also inventory taken April 1, 1899, with recommendations.
No. 326.
Sept. 20. Financial statement, from its organization in 1870 to December 31, 1898.
No. 382.
Nov. 6. Report in answer to criticism by the Dock Board, in their communication dated November 3, 1899, addressed to his Honor the Mayor on the testimony given by Commissioner Herli before the Mass Committee, November 1, 1899.
No. 493.
Nov. 9. Report of an examination of the books, records and accounts for the year 1898, with 20 exhibits of statistical tables.
No. 494.

DEPARTMENT OF EDUCATION.

For all Boroughs.

Oct. 17. Report, at the request of the Mayor, of an investigation of the Records and Pay-rolls of all boroughs, to ascertain the increase in the amount to be appropriated for 1900, caused by the mandatory provisions of the Abarn Act.
No. 403.
Oct. 20. Report of a comparison of the increase in the amount to be appropriated for the year 1900, to meet the mandatory requirements of the Abarn Act, as estimated in our Report No. 403, dated October 17, 1899, with the amount estimated for the same purpose by the Board of Education in their report of same date to the Board of Estimate and Apportionment.
No. 404.

For the Borough of Richmond.

Dec. 18. Report of an examination to ascertain the amount necessary to be appropriated for the Borough of Richmond to comply with the mandatory requirements of chapter 417, Laws of 1899, known as the Abarn Law, for the year 1899, together with an analysis of a letter dated December 11, 1899, addressed to his Honor the Mayor, from the Borough Board of Richmond, so far as it relates to this subject.
No. 528.
Dec. 19. Report of an analysis, at the request of his Honor the Mayor, of a letter dated December 11, 1899, from the Borough School Board of Richmond, as to the requirements of the Abarn Law.
No. 529.

FINANCE DEPARTMENT.

Examinations of the Office of the Comptroller and City Chamberlain, as required by Sections 119 and 125 of the Charter.

Jan. 11. The third quarterly report for 1898 of our examination of the receipts and disbursements, showing balances September 30, 1898, in the City Treasury, Sinking Funds and Miscellaneous Accounts amounting to \$19,564,324.45.
No. 232.
Apr. 19. Fourth quarterly report for 1898 of our examination of the receipts and disbursements, showing balances December 31, 1898, in the City Treasury, Sinking Funds and Miscellaneous Accounts amounting to \$22,204,693.13.
No. 271.
June 22. First quarterly report for 1899 of our examination of the receipts and disbursements, showing balances March 31, 1899, in the City Treasury, Sinking Funds and Miscellaneous Accounts amounting to \$17,429,946.70.
No. 343.
Oct. 23. The second quarterly report for 1899 of our examination of the receipts and disbursements, showing balances June 30, 1899, in the City Treasury, Sinking Funds and Miscellaneous Accounts amounting to \$18,348,734.34.
No. 414.
Dec. 31. Report of a continuous examination of the Office of the City Chamberlain for the year 1899.
No. 544A.
Dec. 31. Report of a continuous examination of the Office of the Comptroller for the year 1899.
No. 544C.

ANNUAL REPORT ON THE CITY CHAMBERLAIN'S OFFICE, AS REQUIRED BY SECTION 164, CHAPTER 410, LAWS OF 1882 (THE CONSOLIDATION ACT).

Jan. 31. Annual report for 1898 of our examination of the receipts and disbursements.
No. 228.

FIRE DEPARTMENT.

All Boroughs.

June 29. Report on Property Accounts, recommending new system of accounts.
No. 347.
June 20. Report on the operations and conditions of the Fire Department Life Insurance and Relief Fund from May 31, 1896, to December 31, 1898.
No. 351.

Boroughs of Manhattan and The Bronx.

Dec. 22. Report of an examination of the accounts and methods; also an audit of the receipts and expenditures for the year 1898.
No. 532.

Boroughs of Brooklyn and Queens.

July 10. Report of an examination of the records of horses, with recommendations.
No. 359.

DEPARTMENT OF HEALTH.

Borough of Manhattan.

July 27. Report on the manner of keeping records in the Sanitary Bureau, supplementary to our report of November 28, 1898, with a new design for the second entry order book for the use of Assistant Sanitary Superintendent Frederick H. Dillingham.
No. 367.

DEPARTMENT OF HIGHWAYS.

Boroughs of Manhattan and The Bronx.

Jan. 3. Showing the amount of \$875,460.30 due the City from street railroad companies for the proper maintaining in repair of the space between and two feet without the rails.
No. 214.

Borough of Queens.

Nov. 9. Special report of an examination of the accounts of Chief Clerk J. M. Smyth for the year 1898 and to October 14, 1899, inclusive.
No. 495.

LAW DEPARTMENT.

Dec. 20. Report of an examination of the books, records and accounts of the Bureau for the Recovery of Penalties; also an audit of the accounts from January 1, 1898, to October 1, 1899, with recommendations as to making returns to the Comptroller and the manner of keeping the books and submitting forms for new books.
No. 531.

THE MAYORALTY.

Jan. 13. Report recommending change in "Warrant Register" in the Office of the Mayor.
No. 218.
July 18. Report recommending change in "Sinking Fund Warrant Register" in the Office of the Mayor, and submitting plan for a book to be made and used for the purpose.
No. 305.

THE BUREAU OF LICENCES.

Boroughs of Manhattan and The Bronx.

Jan. 5. Report made in reply to report of Chief Clerk of the Bureau of Licenses, answering our report submitted to his Honor the Mayor, October 20, 1898, on an examination covering the period from May 1 to September 30, 1898.
No. 216.
Feb. 23. Report of an examination of the Books and Accounts of the Cashier, from October 1, 1898, to January 31, 1899.
No. 231.
Oct. 25. Report of an examination of the Books and Accounts of the Cashier, from February 1 to July 31, 1899.
No. 418.
Borough of Brooklyn.
Mar. 6. Report of an examination of the Cashier's Accounts, from August 31, 1898, to January 31, 1899.
No. 258.
Oct. 27. Report of an examination of the Books and Accounts of the Cashier, from February 1, 1899, to July 31, 1899.
No. 421.

Borough of Queens.

Mar. 22. Report of an examination for the month of January, 1899.
No. 243.
Oct. 30. Report of an examination made of the Books and Accounts of the Cashier, from February 1 to July 31, 1899.
No. 487.

Borough of Richmond.

Oct. 30. Report of an examination of the Books and Accounts of the Cashier, from May 1 to July 31, 1899.
No. 488.

NEW EAST RIVER BRIDGE COMMISSION.

Dec. 29. Report of an examination of the books, records and accounts, with an audit of the accounts, for the year 1898.
No. 544A.

DEPARTMENT OF PARKS.

Boroughs of Manhattan and Richmond.

Nov. 10. Audit and report of an examination of the books and records for the year 1898, with sample forms attached for a new system of accounts.
No. 496.
Nov. 15. Audit and report of an examination of the books, records and accounts for the year 1898, with sample forms attached for a new system of accounts.
No. 498.
Borough of The Bronx.
Nov. 14. Audit and report of an examination of the books, records and accounts for the year 1898, with sample forms attached for a new system of accounts.
No. 497.
Jan. 30. Report of an examination of the restaurant in Museum of Art, Central Park, in compliance with a request of his Honor the Mayor.
No. 227.

DEPARTMENT OF PUBLIC BUILDINGS, LIGHTING AND SUPPLIES.

GENERAL REPAIRS AND LIGHTING.

Boroughs of Manhattan and The Bronx.

Sept. 20. Report of an examination of the books, records and accounts for the year 1898.
No. 383.

Borough of Brooklyn.

Sept. 20. Report of an examination of the books, records and accounts for the year 1898.
No. 381.

Borough of Queens.

Sept. 20. Report of an examination of the books, records and accounts for the year 1898.
No. 385.

Borough of Richmond.

Sept. 20. Report of an examination of the books, records and accounts for the year 1898.
No. 389.

BUREAU OF REPAIRS AND SUPPLIES.

Boroughs of Manhattan and The Bronx.

Dec. 27. Report of an examination of the books, records and accounts; also audit of accounts for the year 1898, with recommendations as to the manner of keeping books.
No. 530.

Borough of Brooklyn.

Dec. 27. Report of an examination of the books, records and accounts; also an audit of accounts for the year 1898, with recommendations as to the manner of keeping books.
No. 540.

Borough of Queens.

Dec. 27. Report of an examination of the books, records and accounts; also an audit of accounts for the year 1898, with recommendations as to the manner of keeping books.
No. 538.

Borough of Richmond.

Dec. 27. Report of an examination of the books, records and accounts; also audit of accounts for the year 1898, with recommendations as to the manner of keeping books.
No. 537.

THE ELECTRICAL BUREAU.

All Boroughs.

Sept. 26. Report of an examination of the books, records and accounts for the year 1898, together with a copy of Examiner's report of an examination for the period from the organization of the Bureau.
No. 387.

ANALYSIS OF APPROPRIATIONS FOR SALARIES FOR 1898.

All Boroughs.

Dec. 28. Report of an analysis of appropriations made for 1898 for "Salaries"; also, reference to our report made December 19, 1898, in which we recommended a reduction in the number of pay-rolls.
No. 541.

SPECIAL EXAMINATION.

Boroughs of Manhattan and The Bronx.

Dec. 27. Report of a special examination of the records and accounts of the specific appropriations, "For Fitting up and Alterations to Public Buildings" and "For Supplies and Purchases on Account of Sealers of Weights and Measures" for the year 1898.
No. 530.

SPECIAL APPROPRIATIONS AND FUND ACCOUNTS.

Boroughs of Manhattan and The Bronx.

Dec. 28. Report of an audit of the Special Appropriations and Fund Accounts disbursed for the year 1898.
No. 543.

DEPARTMENT OF PUBLIC CHARITIES.

All Boroughs.

Jan. 13. Report on trial balances for December, 1898, rendered to his Honor the Mayor by the Department and returned for correction.
No. 219.

Boroughs of Manhattan and The Bronx.

Mar. 18. Report on examination of the manner of taking the Census and of estimating the amount required for supplies for the year 1898.
No. 252.
Aug. 1. Report of an examination of the manner of accounting for supplies at Bellevue Hospital, with recommendations for a better system.
No. 374.
Oct. 4. Report of an analysis of the Departmental Estimate for Supplies for the year 1900, recommending a cut of about \$220,000.
No. 390.
Nov. 29. Report of an examination of the Out-door Poor Department as to the record of cases alleged to be proper charges against the City from March 3, 1897, to April 30, 1899, inclusive.
No. 506.
Dec. 1. Report of an examination of the Out-door Poor Department as to the administration of the "Court Fund," February 23, 1897, to August 16, 1899.
No. 507.
Dec. 4. Report of an examination of the sale of ferry tickets for the year 1898.
No. 509.

- Dec. 4. Report of an examination of the books, records and accounts of the Blackwell's Island Bakery from January 1, 1896, to January 1, 1899.
 Dec. 7. Report as to the inventory of supplies taken by the Department and submitted to the Board of Estimate and Apportionment on October 19, 1899.
 Dec. 8. Report of an examination of the sales of old materials, January 1, 1898, to November 1, 1899; also showing receipts from that source from the Department of Charities and Correction from January 1, 1896, to January 1, 1898.
 Dec. 11. Report of an examination of the books, records and accounts of the City Hospital, Blackwell's Island, for the year 1898.
 Dec. 12. Report of an examination of the disbursement of the appropriations for the year 1898, for Central Office Stables, Blackwell's Island Stables, Fire Department, Blackwell's Island Improvement, General Drug Department and General Storehouse.
 Dec. 14. Report of an examination of the books, records and accounts of the Metropolitan Hospital, Alms-house, Incurable Hospital, New York City Training School for Nurses, and Randall's Island Institutions, also Infant's Hospital, Asylum and School, for the year 1898, with recommendations.
 Dec. 15. Report of an audit of the books, records and accounts of Bellevue Hospital as to revenues collected from non-resident patients, also of an examination as to the care of money and valuables belonging to patients, for the year 1898.
 Dec. 16. Report showing per capita cost of maintenance by institutions, comparing 1898 and 1897.
 Dec. 17. Report of consolidated per capita cost of maintenance, also by separate institutions, as well as by classes of supplies and by salaries, for the year 1898.
 Dec. 18. Report of per capita cost of maintenance by class of supplies and by salaries, comparing 1898 with 1897, showing seven (7) tables.
 Dec. 19. Final report of an examination of the books and records of the Department of Public Charities for the boroughs of Manhattan and The Bronx; also audit of accounts for the year 1898.

Borough of Brooklyn.

- May 8. Report of an examination of the Appropriation for Supplies for the year 1898.
 No. 296.
 June 13. Report in reply to the criticism of our report No. 296 dated May 8, 1899, by A. Simin, Jr., Deputy Commissioner for the boroughs of Brooklyn and Queens, in his letter dated June 1, 1899, addressed to his Honor the Mayor.
 No. 306.
 Oct. 4. Report of an audit of the Departmental Estimate for supplies for the year 1900.
 No. 399.
 May 27. Report adding that the Commissioner has requested by his Honor the Mayor to have actual count inventories taken on the 31st day of December of each year. (See also Department of Correction).

DEPARTMENT OF SOCIAL

Borough of Manhattan.

- May 1. Report of an examination of the books, records and accounts for the year 1898.
 No. 281.

Borough of The Bronx.

- May 1. Report of an examination of the books, records and accounts for the year 1898.
 No. 280.

Borough of Brooklyn.

- May 2. Report of an examination of the books, records and accounts for the year 1898.
 No. 288.

Borough of Queens.

- May 2. Report of an examination of the books, records and accounts for the year 1898.
 No. 290.

Borough of Richmond.

- May 3. Report of an examination of the books, records and accounts for the year 1898.
 No. 286.

DEPARTMENT OF STREET CLEANING.

Boroughs of Manhattan and The Bronx.

- Feb. 21. Report of an examination, etc., for the year ending December 31, 1898.
 No. 240.
 May 24. Report of an examination as to the manner of making returns to the City Chamberlain by the Superintendent of the Bureau of Street Disposition.
 No. 245.

DEPARTMENT OF WATER SUPPLY.

Boroughs of Manhattan and The Bronx.

- Jan. 24. Report on manner of checking the weight of coal received at pump-out stations, with criticism on employment of extra help by the Department.
 No. 225.

MISCELLANEOUS REPORTS.

Unaudited Fund of Bonds not Acted Upon by the Municipal Assembly.

- Feb. 21. Report on bond issues authorized by the Board of Estimate and Apportionment but not acted upon by the Municipal Assembly, from July 1, 1898, to February 15, 1899, showing a total of \$18,410,889 not acted upon.

Chemical and Physical Laboratory.

- Mar. 7. Report offering to all City Departments to make analyses of materials used in public work. Laboratory being in charge of an efficient chemist and scientifically prepared for such work, we are in a position to sustain the results of our analysis in Court, should a legal controversy arise.

Notes of Wages for Mechanics and Laborers.

- Oct. 3. Report of an examination of Departmental Estimates for the year 1900 to ascertain the different rates proposed to be paid by the various Departments.

DEPARTMENTAL ESTIMATES FOR THE YEAR 1900.

- Oct. 3 to 30. Reports on the estimates of every Department, Board, Bureau, Court, Commission and Office in The City of New York, and also of all the County Offices within the City limits, showing in detail a comparison with the amounts allowed for 1899, including all transfers, giving the amounts of the increases and decreases asked for.

Report No.	Department.
426.	The Mayoralty.
427.	City Clerk.
428.	Taxes and Assessments.
429.	Finance.
430.	Municipal Assembly.
431.	Law.
432.	Borough Presidents.
433.	Public Charities.
434.	Fire.
435.	Correction.
436.	Health.
437.	Police.
438.	Buildings.
439.	Highways.
440.	Parks.
441.	Sewers.
442.	Board of Public Improvement.
443.	Water Supply.
444.	Public Buildings, Lighting and Supplies.
445.	Bridges.
446.	Street Cleaning.
447.	College of The City of New York.
448.	Brooklyn Disciplinary Training School.
449.	Board of Education.
474.	Charitable Institutions.
475.	
476.	All other public officers.
477.	
478.	The National Guard.
479.	Libraries.
480.	Miscellaneous items not included in the Departmental Estimates.

Report No.	Department.
450.	Normal College.
451.	Supreme Court.
452.	City Courts.
453.	Sarrogates' Courts.
454.	County Courts.
455.	Municipal Courts.
456.	Commissioners of Juries.
457.	Coroners.
458.	Court of General Sessions.
459.	Court of Special Sessions.
460.	City Magistrates' Courts.
461.	District Attorneys.
462.	Sheriff.
463.	Special Commissioners of Juries.
464.	Commissioners of Accounts.
465.	Registers.
466.	Board of Assessors.
467.	Board of City Record.
468.	Examining Board of Plumbers.
469.	County Clerks.
470.	Civil Service Commission.
471.	Public Administrator, New York County.
472.	Bureau of Municipal Statistics.
473.	Art Commission.
481.	Board of Infidelity.
482.	State Taxes and Rents.
483.	Departmental Appropriations showing net increase allowed for 1900.
484.	Statement relating to Budget for 1900.
485.	Changes made in Budget for 1900, before final adoption, with a list of supplemental reports.

RELATING TO THE COURTS.

- Jan. 12. Report of an examination of the jury-rolls of the Court of General Sessions of The City of New York, from October, 1884, to December 31, 1897, for the purpose of ascertaining the amount of earned jury fees remaining unclaimed, with the view of having the same turned into the General Fund of the City, in compliance with chapter 124, Laws of 1898. The number of unclaimed checks drawn in payment of these fees was found to be 4,803, amounting to \$25,760.

THE WARDEN OF THE WORKHOUSE, BLACKWELL'S ISLAND.

- May 17. Report of an examination of the accounts for the year ending December 31, 1898.
 No. 320.

SHERIFFS OF THE COUNTIES IN GREATER NEW YORK.

- May 25. Report of request for opinion from Corporation Counsel as to proper depository of fees collected by Sheriffs of the Counties of Greater New York.
 No. 327.

COURT OF GENERAL SESSIONS.

New York County.

- June 26. Report of an examination of the books, records and accounts of Clerk, from April 1, 1898, to May 31, 1899.
 No. 350.

CITY COURT.

Boroughs of Manhattan and The Bronx.

- June 26. Report of an examination of the books, records and accounts of the Clerk, from April 1, 1898, to March 31, 1899.
 No. 349.

COURT OF SPECIAL SESSIONS.

FIRST DIVISION.

Boroughs of Manhattan and The Bronx.

- June 26. Report of an examination of the books, records and accounts of the Clerk and of the Warden, for a period extending from March 16, 1898, to April 30, 1899.
 No. 348.

SECOND DIVISION.

Borough of Brooklyn.

- April 18. Report of an examination of the books, records and accounts of the Clerk, from February 1 to December 31, 1898.
 No. 268.

Borough of Richmond.

- June 7. Report of an examination of the books, records and accounts of the Clerk, from February 1 to December 31, 1898.
 No. 335.

MUNICIPAL COURTS.

Borough of Manhattan.

- REPORTS OF EXAMINATIONS OF THE BOOKS, RECORDS AND ACCOUNTS OF THE COURT CLERKS FOR THE YEAR 1898.

- May 9. First District Municipal Court.
 No. 301.

- Apr. 18. Second District Municipal Court.
 No. 297.

- Mar. 30. Third District Municipal Court.
 No. 253.

- Mar. 30. Fourth District Municipal Court.
 No. 256.

- Mar. 22. Fifth District Municipal Court.
 No. 244.

- May 2. Fifth District Municipal Court Supplementary Report.
 No. 291.

- May 10. Sixth District Municipal Court.
 No. 304.

- May 29. Seventh District Municipal Court.
 No. 329.

- Mar. 30. Eighth District Municipal Court.
 No. 257.

- Apr. 14. Ninth District Municipal Court.
 No. 303.

- Apr. 3. Tenth District Municipal Court.
 No. 259.

- Mar. 28. Eleventh District Municipal Court.
 No. 254.

REPORTS OF SPECIAL EXAMINATIONS OF MUNICIPAL COURTS.

Borough of Manhattan.

- July 24. Fifth District Municipal Court, special examination of the records and accounts of Jeremiah Hayes, deceased, late Clerk, from January 1 to June 30, 1899.
 No. 366.

- Dec. 12. Fifth District Municipal Court, special report of an examination of the books, records and accounts of Jeremiah Hayes, late Clerk of the Fifth District Municipal Court, from July 1 to December 9, 1899.
 No. 319.

Borough of The Bronx.

- May 5. First District Municipal Court.
 No. 305.

- Apr. 28. Second District Municipal Court, from November 15, 1897, to December 31, 1898.
 No. 283.

Borough of Brooklyn.

- Apr. 11. First District Municipal Court, from February 1 to December 31, 1898.
 No. 262.

- Apr. 17. Second District Municipal Court, from February 1 to December 31, 1898.
 No. 269.

- May 1. Third District Municipal Court, from February 1 to December 31, 1898.
 No. 285.

- Apr. 19. Fourth District Municipal Court, from February 1 to December 31, 1898.
 No. 272.

- May 13. Fifth District Municipal Court, from February 1 to December 31, 1898.
 No. 310.

Borough of Queens.

- May 13. First District Municipal Court.
 No. 302.

- May 10. Second District Municipal Court.
 No. 306.

- Apr. 3. Third District Municipal Court, from February 1 to December 31, 1898.
 No. 258.

Borough of Richmond.

- Apr. 25. First District Municipal Court, report of an examination of the books, records and accounts, from February 1 to December 31, 1898.
 No. 275.

- Apr. 25. Second District Municipal Court, report of an examination of the books, records and accounts, from February 1 to December 31, 1898.
 No. 276.

All Boroughs.

- June 7. Report, with summary tables, of fees collected by the Clerks of the twenty-three Municipal Courts of all boroughs.
 No. 333.

CITY MAGISTRATES' COURTS.

- REPORTS OF EXAMINATIONS OF THE BOOKS, RECORDS AND ACCOUNTS OF THE POLICE CLERKS AND WARDENS FOR THE YEAR 1898.

FIRST DIVISION.

Boroughs of Manhattan and The Bronx.

- Jan. 19. First District, City Magistrate's Court—Police Clerks' accounts only.
 No. 234.

- Feb. 24. First District, City Magistrate's Court—Accounts of Police Clerk and of Warden.
 No. 233.

- Feb. 27. Second District, City Magistrate's Court.
 No. 234.

- Feb. 27. Third District City Magistrate's Court.
No. 235.
Feb. 25. Fourth District City Magistrate's Court.
No. 236.
Mar. 24. Fifth District City Magistrate's Court.
No. 249.
Dec. 7. Sixth District City Magistrate's Court—From January 1 to November 28, 1899.
No. 514.
May 1. Seventh District City Magistrate's Court—From February 1 to May 31, 1898.
No. 792.

REPORTS OF SPECIAL EXAMINATIONS.

- July 7. First District City Magistrate's Court—Report of a special examination of the accounts of John S. Tibbitts, late Clerk, to and including June 30, 1899.
No. 357.
July 7. Fourth District City Magistrate's Court—Report of a special examination of the accounts of David M. Doremus, late Clerk, to and including June 30, 1899.
No. 358.

REPORTS OF EXAMINATIONS OF THE BOOKS, RECORDS AND ACCOUNTS OF THE POLICE CLERKS AND SHERIFFS.

SECOND DIVISION.

Borough of Brooklyn.

- Apr. 6. First District City Magistrate's Court.
No. 280.
Mar. 13. Second District City Magistrate's Court.
No. 241.
April 14. Third District City Magistrate's Court.
No. 265.
Apr. 17. Fourth District City Magistrate's Court.
No. 270.
Apr. 14. Fifth District City Magistrate's Court.
No. 264.
Apr. 20. Sixth District City Magistrate's Court.
No. 287.
Mar. 23. Seventh District City Magistrate's Court.
No. 247.
Apr. 27. Eighth District City Magistrate's Court.
No. 282.

Borough of Queens.

- Apr. 4. First District City Magistrate's Court, from February 1 to December 31, 1898.
No. 200.
Apr. 4. Second District City Magistrate's Court, from February 1 to December 31, 1898.
No. 201.
May 13. Third District City Magistrate's Court, from February 1 to December 31, 1898.
No. 311.

Borough of Richmond.

- Mar. 23. First District City Magistrate's Court, from February 1 to December 31, 1898.
No. 245.
Mar. 24. Second District City Magistrate's Court, from February 1 to December 31, 1898.
No. 248.

All Boroughs.

- May 19. Report of the amount of fines collected by the Clerk of the twenty City Magistrates' Courts, and by the Wardens of Prisons (inclosed herewith, comparing the years 1896, 1897 and 1898).
No. 322.
May 19. Report, with summary tables, showing amounts collected by Police Clerks and Wardens or Sheriffs, of the twenty City Magistrates' Courts for the year 1898.
No. 323.

REPORTS OF EXAMINATIONS OF THE BOOKS AND ACCOUNTS OF PRIVATE CHARITABLE ASYLUMS AND INSTITUTIONS.

Borough of Manhattan.

1899.
Mar. 24. New York Institution for the Instruction of the Deaf and Dumb, West One Hundred and Sixty-third street and Broadway, for the year 1898.
No. 250.
Mar. 24. New York Institution for the Blind, West Thirty-fourth street and Ninth avenue, for the period from January 1 to September 30, 1898, inclusive.
No. 251.
April 18. Mount Sinai Hospital, Sixty-sixth street and Lexington avenue, for the year 1898.
No. 260.
April 27. New York Polytechnic Medical School and Hospital, No. 214 East Thirty-fourth street, for the year 1898, with recommendations.
No. 270.
April 28. New York Post-Graduate Medical School and Hospital, Second avenue and Twentieth street, for the year 1898.
No. 284.
May 22. New York Homoeopathic Medical College and Hospital, Sixty-third street and Avenue A, for the year 1898.
No. 324.
June 16. Children's Aid Society, Twenty-second street and Fourth avenue, for the year 1898.
No. 338.
June 20. American Female Guardian Society and Home for the Friendless, No. 29 East Twenty-ninth street and No. 30 East Thirtieth street, for the year 1898.
No. 341.
June 20. Request made to the Corporation Counsel for an opinion on the question: "Are children who are committed to charitable institutions proper charges against the City after being 16 years of age?"
No. 342.
June 22. In reply to a request of the Comptroller, dated June 20, 1899, for us to co-operate in devising a system of bookkeeping for private charitable institutions.
No. 344.
June 30. New York Homoeopathic Medical College and Hospital, Sixty-third street and Avenue A, in reply to a communication dated June 22, 1899, in connection with our report of May 22, 1899.
No. 354.
July 5. Children's Aid Society, Twenty-second street and Fourth avenue, report in reply to a communication dated June 28, 1899, in connection with our report of June 16, 1899.
No. 355.
July 11. Society of Lying-in Hospital of the City of New York, No. 7 Livingston place and No. 320 East Sixteenth street, for the year 1898.
No. 361.
July 13. Sanitarium for Hebrew Children, of the City of New York; office, No. 60 Broadway; Sanitarium at Rockaway Park, Borough of Queens, for the year 1898.
No. 363.
July 15. St. John's Guild of the City of New York; office, No. 501 Fifth avenue; Seaside Hospital at New Deep, Borough of Richmond, for the year 1898.
No. 364.
Sept. 6. Report of an investigation of private charitable institutions for the purpose of devising a system of bookkeeping, as requested by the Comptroller in his communication dated June 20, 1899, addressed to his Honor the Mayor, with recommendation and submitting forms for rendering bills.
No. 378.
Oct. 4. Five Points House of Industry, No. 155 Worth street, for the year 1898.
No. 393.
Oct. 6. Hebrew Benevolent and Orphan Asylum Society, Amsterdam avenue and One Hundred and Thirty-eighth street, for the year 1898.
No. 395.
Oct. 11. Twenty-nine private charitable institutions which receive money from the City of New York and which are located at only twelve addresses.
No. 400.
Oct. 19. Showing comparison and inequalities in the conditions of the law under which the private charitable institutions receive aid from the City.
No. 401.
Oct. 19. Alphabetical index of private institutions which receive moneys from The City of New York, and the distribution of the appropriation for 1899.
No. 402.
Oct. 19. In reply to two communications from the Sanitarium for Hebrew Children, dated respectively October 13 and 16, 1899, one claiming errors in our Report No. 363, made July 13, 1899, the other acknowledging that our report was correct.
No. 413.
Oct. 24. Hebrew Sheltering Guardian Society, Broadway, One Hundred and Fiftieth and One Hundred and Fifty-first streets, for the year 1898.
No. 417.
Oct. 26. Institution of Mercy, Madison avenue and Eighty-first street, for the year 1898.
No. 420.

1899.
Nov. 17. Missionary Sisters Third Order of St. Francis, No. 12 West One Hundred and Twenty-ninth street, and Peekskill, N. Y., for the year 1898.
No. 499.
Nov. 23. Hebrew Benevolent and Orphan Asylum Society, Amsterdam avenue and One Hundred and Thirty-eighth street, answering a communication and as by the Comptroller November 3, 1899, in reply to our Report No. 393 of October 9, 1899, in connection with the above Society.
No. 503.
Nov. 29. Asylum of the Sisters of St. Dominic, No. 461 East Fifty-seventh street, and Ossawego, Rockland, N. Y., for the year 1898.
No. 504.
Nov. 29. St. Michael's Home, No. 383 Ninth avenue, and Green Ridge, Borough of Richmond, for the year 1898.
No. 505.
Dec. 4. St. Ann's Home, Ninetieth street and Avenue A, and Mount Pleasant, Peekskill, N. Y., for the year 1898.
No. 512.
Nov. 29. St. Agatha's Home for Children, No. 175 East Sixty-eighth street, and Nanuet, Rockland County, N. Y., for the year 1898.
No. 508.
Dec. 14. Protestant Episcopal House of Mercy, Inwood, for the year 1898.
No. 523.
Dec. 14. Roman Catholic House of Good Shepherd, Ninetieth street and Avenue A, for the year 1898.
No. 524.
Dec. 14. New York Magdalen Benevolent Society, One Hundred and Thirty-ninth street and Hudson river, for the year 1898.
No. 525.
Dec. 28. Nursery and Child's Hospital, Lexington avenue and Fifty-first street, for the year 1898.
No. 542.

Borough of The Bronx.

- Oct. 3. New York Catholic Protectory, Borough of The Bronx, situated at Van Ness station, for the year 1898.
No. 392.
Dec. 26. New York Catholic Protectory. Report of a communication from the Hon. Bird S. Coler, Comptroller, in reference to our Report No. 392, dated October 3, 1899.
No. 535.

THE ENGINEERING DEPARTMENT AND CHEMICAL AND PHYSICAL LABORATORY.

REVIEWS OF VIOLATIONS OF SPECIFICATIONS OF STREET PAVING CONTRACTS EXECUTED UNDER THE SUPERVISION OF THE DEPARTMENT OF HIGHWAYS.

Borough of Manhattan.

- Jan. 5. Amount of sinkage on Academy street, from Seaman avenue to the Harlem river.
No. 215.
Feb. 7. Block asphalt pavement in East One Hundredth street, between First and Second avenues.
No. 229.
May 4. Asphalt block pavement in One Hundred and Eighty-third street, from Amsterdam avenue to Kingsbridge road.
No. 205.
May 12. Asphalt block pavement in One Hundred and Thirty-eighth street, from Seventh to Lenox avenue.
No. 312.
May 12. Analysis of asphalt binder for sheet asphalt pavement, Nineteenth street, from Eighth to Ninth avenue.
No. 314.
May 22. Chemical analysis made by request of the Corporation Counsel of asphalt paving blocks used in paving One Hundredth street, from Park to Lexington avenue.
No. 325.
May 27. Report of a violation of the specifications in paving with asphalt Full street, from Bowery to Mott street.
No. 331.
May 27. Report of a violation of the specifications in paving with asphalt Nineteenth street, from Fourth to Fifth avenue.
No. 332.
May 29. Analysis of sheet asphalt and of the asphalt binder used for paving Oliver street, from Cherry to Madison street.
No. 334.
June 16. Analysis of binder used under the sheet asphalt pavement on Seventy-second street, from Fifth to Madison avenue, showing lack of bituminous material.
No. 339.
June 14. Report on analysis of sheet asphalt surface mixture and binder used on Astor place and Eighth street, from Broadway to Fourth avenue.
No. 340.
July 10. Analysis of sheet asphalt used for paving Seventy-second street, from Fifth to Madison avenue.
No. 360.
Sept. 13. Regulating and grading Emerson street, from Seaman to Tenth avenue.
No. 386.
Oct. 18. Analysis of asphalt block used in paving West One Hundred and Fifty-fourth street, from Eighth to Bradhurst avenue.
No. 407.
Oct. 18. Analysis of asphalt block used in paving West One Hundred and Forty-eighth street, from Eighth to Bradhurst avenue.
No. 408.
Oct. 18. Chemical analysis of asphalt blocks used in paving East Twenty-fourth street, from Madison to First avenue.
No. 411.
Oct. 27. Analysis of asphalt block on concrete foundation used on Macomb's Dam road, from Eighth avenue to Central bridge.
No. 423.
Oct. 27. Analysis of asphalt block on concrete foundation used on Edgerwood avenue, from West One Hundred and Forty-fifth to One Hundred and Fiftieth street.
No. 424.
Nov. 4. Test of cement used in concrete foundation for asphalt block pavement on Edgerwood avenue, from One Hundred and Forty-fifth to One Hundred and Fiftieth street.
No. 491.

Borough of The Bronx.

- Jan. 10. Regulating and grading One Hundred and Fifty-ninth street, from Walton to Sheridan avenue.
No. 221.
Mar. 15. Reply to Commissioner of the Department of Highways in the matter of regulating and grading La Fontaine avenue. (Illustrated with 9 photographs.)
No. 242.
Apr. 26. Regulating and grading Corona avenue, from Boston road to Southern Boulevard; Marion avenue, from One Hundred and Eighty-fourth street to Mosholu parkway. Illustrated with 13 photographs. (See, also, Report No. 301, dated November 24, 1899.)
No. 293.
Apr. 29. Additional report on regulating and grading Marion avenue, from One Hundred and Eighty-fourth street to Mosholu parkway.
No. 394.
May 2. Regulating and grading Tremont avenue, from Jerome to Aqueduct avenue. Illustrated with 3 photographs.
No. 297.
May 2. Regulating and grading Aqueduct avenue, from Lind to Kingsbridge avenue. Illustrated with 3 photographs.
No. 298.
May 2. Regulating and grading St. Joseph's street, from Robbins to Whitlock avenue. Illustrated with 8 photographs.
No. 299.
May 10. Regulating and grading Brook avenue, from One Hundred and Sixty-fifth street to Wendover avenue. Illustrated with 3 photographs.
No. 307.
May 12. Regulating and paving with granite-block pavement Home street, from Boston road to Intervale avenue.
No. 315.
June 23. Answer, illustrated with 8 photographs, to the letter of Josiah A. Briggs, Chief Engineer, in relation to our reports of June 21, 1898, October 14, 1898, and May 2, 1899 (No. 297, illustrated with 3 photographs), on the violations of the specifications in regulating and grading Tremont avenue, from Jerome to Aqueduct avenue, Borough of The Bronx.
No. 352.
June 26. Many violations of contract specifications. Illustrated with photographs.
No. 353.
Aug. 9. Chemical analysis of binder used for sheet asphalt paving in One Hundred and Fortieth street, from Third to Brook avenue.
No. 369.
Aug. 9. Chemical analysis of binder used for sheet asphalt in paving Barretto street, from One Hundred and Sixty-fifth street to Intervale avenue.
No. 370.

- Aug. 19. Chemical analysis of binder used for sheet asphalt in paving Union avenue, from Southern Boulevard to Washington Bridge.
No. 371.
- Aug. 21. Regulating and grading One Hundred and Sixty-ninth street, from Jerome to Hamilton avenues. Curb rough and joints poor.
No. 373.
- Regulating and grading Bowdoin avenue, from Jerome avenue to Washington Bridge. Curb rough and joints poor.
- Regulating and grading Sheridan avenue, from One Hundred and Fifty-third to One Hundred and Sixty-ninth street. Large stones within fourteen feet of grade.
- Nov. 2. Regulating and grading Sheridan avenue, from One Hundred and Fifty-third to One Hundred and Sixty-ninth street.
- Nov. 24. Regulating and grading Creston avenue, from Boston road to Southern Boulevard.
No. 391. (See, also, Report No. 393, dated April 26, 1899.)

Borough of Brooklyn.

- Jan. 2. On work done on concrete foundation for asphalt pavement on Gates avenue, between No. 241.
- Jan. 16. Analysis of binder taken from pavement in Mason street, from Stuyvesant to Reel avenue.
No. 220.
- May 3. Regulating and macadamizing West Seventeenth street, from Surf to Canal avenues.
No. 347.
- Aug. 10. Regulating and grading and macadamizing Utica avenue, from Twenty-fourth to Twenty-ninth Ward lines to Twenty-ninth and Thirtysixth Ward lines.
No. 368.
- Sept. 5. Filling used on West Seventeenth street, between Surf and Canal avenues.
No. 377.

REPORTS ON MATERIALS SUBJECTS CONNECTED WITH THE DEPARTMENT OF HIGHWAYS.

- Mar. 2. Letter to Corporation Counsel, asking opinion as to use of asphalt blocks.
No. 337.
- Mar. 2. Answer to report of Engineer of the Department of Highways, criticizing our report of December 26, 1898, in which we gave a number of analyses of sheet and block asphalt used for street pavements.
- Mar. 27. On a communication dated March 24, 1899, from the Commissioner of the Department of Highways, asking us to furnish him with figures of the amount of stockage procured by our Engineers on the current work of regulating and grading Academy street, from Saranac avenue to Harlem River, Borough of Manhattan.
- May 8. Macadamizing Jerome Avenue, from One Hundred and Sixty-second street to City line, Borough of Bronx.
No. 398.
- May 10. Letter transmitting asphalt report made in connection with the examination of the Department of Public Works, 1893, 1896 and 1897, showing that 14,000,000 square yards of paving has been laid by two companies alone in various American cities, aggregating about \$36,000,000, with a cost liberally estimated at about \$24,000,000; these figures show a profit of about 60 per cent.
- May 16. Report on an investigation of asphalt paving, made in connection with the examination of the Department of Public Works, 1895, 1896 and 1897, showing 50 different failures.
- June 16. Sample of natural asphalt, showing by analysis 100 per cent. pure bitumen, taken from a mine which can be purchased by The City of New York.
No. 347.
- July 17. Report of examination with the Department of Highways to furnish to our Engineer samples of materials for tests and analyses, also asking that the Commissioner of Highways cause a general order that our Engineers be supplied with samples of materials as they may require.
No. 370.
- Aug. 11. Examination at the request of the Corporation Counsel to determine the actual stockage of macadamizing in contract for regulating and grading Ninth avenue, from Two Hundred and First street to Kingsbridge road.
- Sept. 3. Reply to two reports received from the Commissioner of the Department of Highways and transmitted to him from the Mayor for our consideration, in answer to our report of the chemical analysis of asphalt blocks used in paving West One Hundred and Eighty-third street, and also in our report of the analysis of "Chinder" used on Oliver street, from Cherry street to Madison street, Borough of Manhattan.
- Sept. 3. Regulating and paving with asphalt, Central Park, West, or Eighth avenue, from Fifty-ninth street to One Hundred and Tenth street, showing that in consequence of our report dated September 30, 1898, the Mayor desired to sign a warrant for \$5,444.75, in payment of an unpaid claim due the contractor.
- Oct. 18. Report on contract specifications for concrete foundations for asphalt pavements, it being discovered that certain provisions which, upon our recommendation, had been eliminated from the specifications, were again presented to be used.
No. 312.
- Oct. 26. Showing that the requirements, as advertised, for bids for furnishing cement to the Department of Water Supply, Borough of Brooklyn, are entirely below those of the customary specifications.
- Oct. 27. Test of cement made on Portland cement, used in contract for regulating and paving East Twenty-fourth street, from Madison to First avenue, Borough of Manhattan, showing that it is of good quality and serviceable for the purpose for which it is to be used.
- Oct. 27. Examination to ascertain why the contract for regulating and grading Nineteenth street, from Eleventh to Twelfth avenue, Borough of Manhattan, had exceeded the preliminary estimate by \$1,226.75, also showing that by reason of carelessness of City Surveyors said street was at official grade.
- Oct. 28. Reply to Highway Commissioner on difference in cement tests, suggesting that samples be exchanged. The cement was used on Court street, from Johnson street to Atlantic avenue, Borough of Brooklyn.

REPORTS OF TESTS SHOWING IMPROPER CEMENT USED IN CONCRETE FOUNDATIONS FOR LAYING STREET PAVEMENTS.

Borough of Manhattan.

- May 18. Improper cement used in concrete foundation of asphalt block pavement, One Hundred and Forty-seventh street, between Seventh and Eighth avenues.
No. 313.
- May 18. Improper cement used in concrete foundation of One Hundred and Sixty-second street, from Eleventh avenue to Kingsbridge road, with recommendation.
- May 11. Improper cement used in concrete foundation for asphalt block pavement, One Hundred and Sixty-second street, from Eleventh avenue to Kingsbridge road, with recommendation.
No. 319.
- May 17. Improper cement used in concrete foundation for asphalt blocks on One Hundred and Eighty-third street, Amsterdam avenue to Kingsbridge road.
No. 334.
- May 24. Inspection of cement used in concrete foundation for asphalt blocks on One Hundred and Forty-seventh street, from Seventh to Eighth avenues, and withdrawal of our objections made in Report No. 313 of May 12, 1899.
- June 26. Concrete foundation of the asphalt block pavement in One Hundred and Sixty-sixth street, from Edgemont avenue to Amsterdam avenue and One Hundred and Seventy-fifth street, from Amsterdam to Eleventh avenue. On November 28, 1898, we called his Honor's attention to this poor cement, and we understood that the Department of Highways had held up the "payment of acceptance" on these two contracts.
- June 26. Concrete foundation of the asphalt block pavement on One Hundred and Eighty-third street, from Amsterdam avenue to Kingsbridge road, Borough of Manhattan. On May 24, 1899, the contractor was ordered to discontinue work until an examination would prove that the concrete would take a proper set, and on June 8, 1899, our Engineers made another inspection of cement, which showed better results, and we now recommend that the contractor be permitted to resume his work.
- Oct. 16. Improper cement used in concrete foundation for asphalt block pavement on East No. 419.
- Oct. 18. On the action of the contractor in covering with asphalt blocks the improperly set concrete foundation laid in East Twenty-fourth street, between First and Second avenues, as described in our Report No. 419, dated October 16, 1899.
No. 409.

- Oct. 24. Improper cement used in concrete foundation for asphalt block pavement in West No. 419.
- One Hundred and Forty-seventh and West One Hundred and Fifty-fourth streets, from Eighth to Madison avenues.

- Nov. 24. Improper cement used in McComb's Dam road, from Eighth avenue to Central Bridge.
No. 302.

Borough of Brooklyn.

- May 12. Improper cement used in concrete foundation of an asphalt pavement in South (Kilmer) No. 310.
- place, from Atlantic avenue to Hanson place.
- Oct. 13. Improper cement used in concrete foundation for granite block pavement in Court No. 397.
- street, from Jerusalem street to Atlantic avenue.
- Nov. 6. Improper cement used in concrete foundation for granite block pavement in Court No. 402.
- street, from Jerusalem street to Atlantic avenue.

REPORTS ON ANALYSES AND TESTS MADE AT THE REQUEST OF CITY DEPARTMENTS.

Department of Sewers.

- Apr. 24. Chemical analysis of the bottom of Gowanus Canal, as requested, in a communication No. 274.
- dated March 29, 1899, by Deputy Commissioner of Sewers, Borough of Brooklyn, to ascertain the amount of deposits of sewage and deposits from gas manufactories.

Department of Water Supply.

- Aug. 12. Test of cement used for repairs of aqueduct at Sing Sing, N. Y., made at the request No. 362.
- of the Chief Engineer.
- Aug. 21. Test of a sample of cement to be used for repairs on aqueduct at Sing Sing, N. Y.
No. 370.
- Sept. 26. Test of a sample of cement to be used on Croton Aqueduct, Sing Sing, N. Y.
No. 388.
- Oct. 18. Test of a sample of cement used on Croton Aqueduct at Sing Sing.
No. 406.

Department of Bridges.

- Sept. 13. Chemical analysis of a sample of paint submitted.
No. 381.

Department of Public Buildings, Lighting and Sanitation.

- Oct. 7. Test of a sample of cement
No. 394.
- Oct. 16. Test of a sample of cement.
No. 395.
- Oct. 18. Test of a sample of cement.
No. 405.
- Oct. 24. Test of a sample of cement.
No. 415.

HISTORY OF THE OFFICE OF THE COMMISSIONERS OF ACCOUNTS, THE NECESSITY WHICH CREATED IT, AND ITS DUTIES DEFINED.

Some thirty years ago, when Tweed and his cohorts looted the City Treasury and saddled an enormous debt upon the taxpayers which they are still carrying, there was need for an effective check upon the expenditures of the City.

These facts were not fully realized until the exposure of that "Corrupt of Crime" by the aroused public, through their "Committee of Seventy" under the leadership of Samuel J. Tilden and Charles O'Connor.

The looting of the City Treasury at that time could not have been accomplished by any one city official outside of the offices of the Comptroller and City Chamberlain, if both of these officials had been competent, alert and honest.

We all remember, however, the sudden disappearance from the city of the then incumbents in the offices of Comptroller and Chamberlain and the appointment of new officials in their stead, which gave the taxpayers temporary relief.

Public sentiment then demanded that the work of reform should not stop with the removal from office and punishment of those officials who were found guilty of this enormous crime, but also that further protection should be made by formulating legislation that would throw such checks around officials having control of municipal expenditures as would prevent a repetition of a similar crime in the future.

In order to prevent another combination of the Comptroller and Chamberlain, or either of them, with an unscrupulous lawyer of the City Treasury, the then leaders of the aroused public sentiment deemed it wise to create a new public office, to be filled from time to time by the Mayor, and, *with all other city officers*, the officials to be removable at his pleasure, and to be entirely independent of every other Department of the City Government.

It was then decided, in order to keep a check upon the offices of the Comptroller and Chamberlain, to have these two passed making it the duty of this new public office, to go into and examine at stated times the accounts of these two offices, the results of such examinations to be published in the official paper of the City.

It was then decided that during such an examination there should be found from the vouchers, evidence of corruption or extravagance in any of the other City Departments, whose vouchers are audited and paid by the Comptroller. It was also decided to enact such legislation as would empower this new public office to enter into and examine the offices of all such City Departments.

The results of these examinations, so made, it was decided, should be reported to the Board of Estimate and Apportionment, consisting of the Mayor, Comptroller, President of the Board of Aldermen, and President of the Department of Taxes and Assessments.

The above plan and suggestions were finally in 1873 incorporated into the laws of the State, known as chapter 315, through the efforts of Tilden and O'Connor, who were the leaders of the aroused public sentiment. We quote below the section referring to this new public office:

THE DUTIES AND AUTHORITY OF THE OFFICE OF COMMISSIONERS OF ACCOUNTS (ENACTED).

Chapter 315, Laws of 1873.

In response to the public demand, the framers of the Charter of 1873 inserted section 106 of chapter 315, Laws of 1873, which reads as follows:

Sec. 106. "The Mayor shall from time to time, appoint and remove at pleasure two persons, who, together with the president of the department of taxes and assessments, shall be commissioners of accounts. It shall be their duty, once in three months, and oftener if they deem it proper, to examine all vouchers and accounts in the offices of the comptroller and chamberlain, and to make and publish in the city record, a detailed statement of the financial condition of the city, showing the amount of its funded and floating debt, the amount received and expended since the last preceding report, with a classification of the sources of revenue and expenditure, and such other information as they shall deem proper. They shall from time to time make an examination of the expenses of the several departments and officers, and make such recommendations to the board of apportionment, and other officers, with reference thereto, and particularly with reference to salaries and duties, as they deem advisable. Any one of such commissioners shall have authority at any time to make such examination, and such two appointed commissioners shall be paid a reasonable compensation, to be fixed as other expenditures by the board of apportionment, not exceeding three thousand dollars each annually."

In practice this measure was found inadequate, from a lack of sufficient authority to enable the Commissioners of Accounts to arrive at any definite method of examination, and it was not until 1884 that a satisfactory amendment could be secured, when the following law was passed:

Chapter 316, Laws of 1884.

In that year chapter 410, Laws of 1882, known as the "Consolidation Act," was amended by chapter 316, Laws of 1884, eliminating the President of the Department of Taxes as one of the Commissioners of Accounts, thereby reducing the number of Commissioners to two.

The salary of each Commissioner was increased from \$3,000 to \$5,000 per annum.

But by far the most important change effected by this amendment was the insertion of the following provision:

"For the purpose of ascertaining facts in connection with these examinations they shall have full power to compel the attendance of witnesses, to administer oaths and to examine such persons as they may deem necessary."

Opposition to the enactment of chapter 316, Laws of 1884, was encountered; some persons believing that the grant of power was too liberal, but the amendments contained therein were championed by the most influential members of the Assembly, among whom were the present Governor of the State, and the present Postmaster of New York City.

From this time dates the real usefulness of the Office of Commissioners of Accounts. The grant of the extraordinary power conferred upon the Commissioners has been justified by experience, and the repetition of the crime of the Tweed Ring has been made impossible.

MAYOR W. L. STRONG'S OPINION OF THE VALUE OF THE OFFICE OF THE COMMISSIONERS OF ACCOUNTS.

(Quotation from his Annual Message, January 3, 1895, to the Board of Aldermen.)

"OFFICE OF THE COMMISSIONERS OF ACCOUNTS.

"I desire to touch upon but one more subject at this time, and that of the Department of Commissioners of Accounts, both of which positions I immediately filled upon my installation.

"Under the statute creating these positions, the Commissioners are required to see not only that the accounts of the City are properly kept, but that the departments are conducted according to law, and for this purpose are given the power of subpoena.

"I am convinced that in the proper conduct of this department according to the letter of the statute, not only can many improper practices be prevented, but where there has been a violation of the law the offenders can speedily be forced from the City's service and, if necessary, punished.

"(Signed) W. L. STRONG, Mayor."

So satisfactory has this new public office been found that the new Charter adapted for the Greater New York continued the office just as it was, and extended its powers to all the boroughs of the present city. No opposition was expressed to this step, and the office has now attained a prominence and importance which was the purpose of its advocates at the time it was created.

The Greater New York Charter.

The law under which the duties and authority of the Commissioners of Accounts are now defined, and in pursuance of which the Board of Estimate and Apportionment and the Municipal Assembly annually appropriate their salaries and a sum sufficient to enable them to employ the necessary assistance to carry out the provisions of the law, is set forth in sections 119 and 195 of the Greater New York Charter.

Section 119 of the Greater New York Charter.

"The mayor shall appoint and remove at pleasure two persons who shall be commissioners of accounts."

QUARTERLY REPORTS OF THE OFFICES OF THE COMPTROLLER AND CHAMBERLAIN.

"It shall be their duty, once in three months, to make an examination of the receipts and disbursements in the offices of the comptroller and chamberlain, in connection with those of all the departments and offices making returns thereto, and report to the mayor a detailed and classified statement of the financial condition of the city as shown by such examinations.

"They shall also make such special examinations of the accounts and methods of the departments and offices of the city and of the counties of New York, Richmond and Kings, as the mayor may from time to time direct, and such other examinations as the said commissioners may deem for the best interests of the city, and report to the mayor and the municipal assembly the results thereof.

"For the purpose of ascertaining the facts in connection with these examinations they shall have full power to compel the attendance of witnesses, to administer oaths and to examine such persons as they may deem necessary.

"Such commissioners shall each be paid the sum of five thousand dollars per year, 7% board of estimate and apportionment and the municipal assembly shall annually appropriate a sum sufficient to pay the salaries of said commissioners, and in the discretion of the said board and municipal assembly a sum sufficient to enable them to employ the necessary assistance to carry out the provisions of this Act."

YEARLY REPORTS ON THE ACCOUNTS OF THE CHAMBERLAIN.

Section 195 of the Greater New York Charter.

"* * * The accounts of the chamberlain shall be annually closed on the last day of November, and shall be examined in the month of December in each year by the commissioners of accounts.

"Such commissioners shall examine the accounts and vouchers of all moneys received into and paid out of the city treasury during the year ending on the last day of November next preceding such examination, and shall certify and report to the mayor and municipal assembly in the following month of January:

"1st. The amount of moneys received into the treasury during such year.
"2d. The amount of moneys paid out during the same period, by virtue of warrants drawn on the treasury by the comptroller.

"3d. The amount of moneys received by the chamberlain who shall be in office at the time of such examination.

"4th. The balance in the treasury on the last day of November preceding such examination.

"5th. The amount of moneys borrowed for or on the credit of the city during such year.

"6th. The amount of the bonds of the city issued during such year, with the purposes for which and the authority under which such bonds were issued.

"The commissioners of accounts shall also compare the warrants drawn by the comptroller on the treasury during the year ending on the last day of November preceding such examination, with the several laws and ordinances under which the same shall purport to have been drawn, and shall in like manner certify and report whether the comptroller had power to draw such warrants; and if any shall be found which, in their opinion, he had no power to draw, they shall specify the same in their report, with their reasons for such opinion."

CARRYING OUT THE PROVISIONS OF THE CHARTER.

For the purpose of carrying out the provisions of the two sections of the Charter quoted above, it was necessary to set apart from the regular force six Examiners for the purpose of making continuous examinations during the entire year in the Comptroller's and City Chamberlain's offices.

These Examiners are divided into two forces, as follows, viz:

1. Examiners of the Chamberlain's office.
2. Examiners of the Comptroller's office.

Examiners of the Chamberlain's Office.

The duties of the two (2) Examiners of the office of the City Chamberlain are explained as follows, viz.:

CHECKING THE CITY REVENUES DEPOSITED BY DEPARTMENTS WITH THE CITY CHAMBERLAIN.

All sworn returns of money deposited with the City Chamberlain, from every Department and Bureau of the City Government deriving revenues, are examined by them, verifying the figures and checking the distributions, if any errors are discovered the Chamberlain and Comptroller are notified. These errors are recorded by the Examiners in a special book, ruled in this purpose, and are followed up by them till the corrections are made.

CHECKING THE SCHEDULES OF PAYMENTS.

For the purpose of proving the distribution of the payments, all schedules on which are listed the payments made by the Chamberlain for each department, and for any other purpose authorized by law, are compared and checked by these Examiners with the weekly account current which the City Chamberlain renders to the Mayor and to the Comptroller.

From this and from such other sources as they are able, from time to time, to procure data from the offices of the Comptroller and Chamberlain, these Examiners are constantly at work making up their cash ledgers.

BOOKS KEPT.

These Examiners are also required to keep three cash ledgers, in which are entered the amounts received into and paid out of the following accounts, as taken from the weekly account current rendered by the City Chamberlain to the Mayor and to the Comptroller:

1. Special and Trust Accounts.
2. General Fund, Taxes and Appropriation Accounts.
3. Sinking Fund Accounts.

The two general ledgers of the Chamberlain's office are examined and checked and copied into two duplicate ledgers, making seven ledgers in all.

The cash items of the duplicate ledger are checked with the three cash ledgers mentioned above, and all transfers as ordered by the Board of Estimate and Apportionment or by the Comptroller's letters, are checked by the original papers.

QUARTERLY REPORTS.

These Examiners also make up from the above-mentioned ledgers the quarterly reports as required by section 119 and the yearly reports as required by section 195.

The quarterly reports contain the following tables:

- "A." Receipts and Payments—Special and Trust Accounts.
- "B." Receipts and Payments—Appropriations, General Fund and Tax Accounts.
- "C." Receipts and Payments—Sinking Fund, Redemption Accounts.
- "D." Receipts and Payments—Sinking Fund, Redemption Accounts, No. 2.
- "E." Receipts and Payments—Sinking Fund, Interest Accounts.
- "F." Receipts and Payments—Sinking Fund, Borough of Brooklyn.
- "G." Receipts and Payments—Registered Interest, Witness and Jury Fees, etc.
- "H." Registered Interest Checks remaining unpaid in the hands of the Chamberlain.
- "I." Amounts and Depositories of City Money.
- "K." All accounts upon the City Chamberlain's Ledgers, showing balances over from the preceding quarter, Receipts and Payments during the quarter, Transfer Entries, with the authority for the same, and balances carried forward.

"L." Trial Balance of the Chamberlain's Ledger.

All the items in the above tables are examined and verified.

The cash balances in the City Treasury, Sinking Funds and Miscellaneous Accounts are agreed with the balances as stated in the Chamberlain's books, and also with the certificates of the officers of the several depository banks of concurrent date. And finally, our cash ledgers and also the Chamberlain's trial balances are checked with our general ledgers, and thus the correctness of every item is proven.

YEARLY REPORTS.

The yearly report as required by law is made up from the same books and in the same manner as the quarterly reports, except that the yearly report ends with November 30, instead of December 31.

DAILY EXAMINATIONS AT THE MAYOR'S OFFICE.

For the first time in the history of the office, the Commissioners of Accounts were required in 1895, by the Mayor, to make a daily examination of the books of records in his office, which were also designed by them, and in order to fully carry out these instructions, we designated an Examiner to devote part of each day to this work, and whose duties are described as follows, viz.:

WARRANTS.

One of these Examiners is detailed to make a daily examination of the records of all warrants countersigned by the Mayor, which are entered in the books of the Mayor's office. He makes a transcript of all the vouchers and checks the transcript with the books in the Comptroller's office.

SINKING FUND WARRANTS.

When the paid Sinking Fund Warrants are returned and cancelled, he checks them with the record in the Mayor's office.

BOND AND STOCK TRANSFERS.

He also examines all bond and stock transfers by comparing the record in the Mayor's office with the vouchers rendered by the Bond and Stock Clerk in the Comptroller's office.

Examiners of the Comptroller's Office.

The duties of the four (4) Examiners of the Comptroller's office are as follows:

CHECKING VOUCHERS, PAYROLLS AND WARRANTS.

Vouchers and payrolls which have been paid by warrants which correspond in number and amount are passed from the Comptroller's office to the Record Room and there filed and brought to the Commissioners of Accounts' office, where the warrants are checked as to the various laws and ordinances under which they are drawn, and they are all examined as to footing, extensions, certifications, audit, affidavits and receipts of the amount, and then entered into books as stated below.

Warrants paid by the bank and returned to the Chamberlain's office are there scheduled according to the departments against which they are charged and are returned weekly to the Comptroller's office, from where they are brought to the office of the Commissioners of Accounts for examination, and are there compared with the schedules, and the additions of the schedules proved. Each warrant is then examined as to authorization, signatures and endorsements, after which they are entered in the books opposite the corresponding vouchers related to above which bear the same number.

The amount of labor necessary to perform these requirements is perhaps best understood by the presentation of the following table:

Vouchers and Warrants Examined and Checked by the Four Examiners, Years 1898 and 1899.

	1898.	1899.
"A." vouchers examined, P. R. vouchers included in 1899	37,730	66,648
"A." warrants examined, P. R. vouchers included in 1899	37,830	66,648
"B." vouchers examined	20,804	22,764
"B." warrants examined	20,804	22,764
"C." vouchers examined	1,180	1,340
"C." warrants examined	1,180	1,340
P. R. vouchers examined	16,200	
P. R. warrants examined	16,200	
Total for the year	158,540	181,510

BOOKS KEPT.

Two books are kept for each of the five boroughs, one book for the entry of all vouchers and payrolls drawn against Appropriations, and designated "A" vouchers; the other for those drawn against Bond, Special and Trust Accounts, and designated "B" vouchers.

An additional book is kept for the entry of all vouchers and payrolls drawn against bond issues for the New Croton Aqueduct, and designated "C" vouchers.

All vouchers and payrolls for each of the four counties are entered in a separate book for each county.

Making a total of 15 books.

CHECKING PAYMENTS ON CONTRACTS.

All contracts made and entered into by the City for construction are entered in numerical order in a book called the contract ledger, showing the name of department making the contract, the name of contractor, the location and kind of work and the estimated amount of the contract.

In the examinations of vouchers as described above, if any are on account of any of the above-mentioned contracts, the number of the voucher is entered in a blotter with number of the contract, amount and date of audit, and at the proper time these are posted in this contract ledger.

NECESSITY FOR ENGINEERING DEPARTMENT.

After completed contracts are deposited in the Record Room, they are brought to the office of the Commissioners of Accounts for examination. The number of payments and the amounts in the several payments are compared with the Commissioners of Accounts' ledger, with which they have to agree, thus showing at a glance if any payments have been made in excess of the estimated contract price, and if such overpayment has been made it is referred for investigation to the Engineering Department, which was added to the staff of the Commissioners of Accounts for this purpose, and which will be fully described further on.

DUTIES OF SPECIAL EXAMINERS.

We have shown how the Examiners, designated to make continuous examinations of the Chamberlain's and Comptroller's offices, keep a check on the moneys acknowledged as having been received.

The Examiners who are sent to make Special Examinations are required to make an "Audit of all Receipts and Expenditures," and to report specifically that all the revenues to which the City is entitled have been collected, and have been properly deposited with the City Chamberlain.

In other words, the Commissioners of Accounts, in making the special examinations of departments, require their Examiners to certify to the following facts:

AS TO REVENUES.

First—That the revenues due the City are collected.

Second—That the amounts collected are paid into the City Chamberlain.

AS TO EXPENDITURES.

That in making an "Audit of the Expenditures," they find that the vouchers are charged against the proper appropriations or bond accounts, and that the amounts authorized to be expended have not been exceeded.

QUALITY OR PRICE OF ARTICLES NOT CONSIDERED.

In making our examinations of departments, bureaus, etc., our "Audit of the Expenditures," unless specially instructed by the Mayor, does not include the question of quality or price of articles purchased, for the reason that the Comptroller's office, by virtue of section 151 of the Charter, has, in his Auditing Bureau, a force of experienced examiners and inspectors of the various articles, whom he requires to certify to the quantity, quality and price of the articles purchased, before he pays the claim.

THE CITY'S INTERESTS WELL PROTECTED.

As the Examiner's duties are to see that all moneys are paid out and collected according to law, there is scarcely a doubt that the City is reasonably well protected from dishonest officials if the Examiners of the Commissioners of Accounts are held to a strict accountability and made to honestly perform their duties.

MONTHLY TRIAL BALANCES.

Since January 1, 1898, the additional duty has by the Mayor been imposed upon the Commissioners of Accounts of tabulating upon specially prepared sheets the entries in the monthly trial balances, the forms of which were designed by them, and which are rendered to the Mayor by the various City Departments before the fifth of each month.

The entries are tabulated in such a manner as to show at a glance if the expenditures exceed the monthly proportion of any item of the annual appropriation, and also to show if the sum of the expenditures, together with the amount of outstanding contract liabilities, exceeds the amount of any annual appropriation.

In this manner his Honor is enabled to keep a check upon the expenditures of all the departments, and thereby prevent a loud clamor for deficiency appropriations at the end of the year.

DEPARTMENTAL ESTIMATES.

The Mayor required in 1898, and also for the first time for the use of the Board of Estimate and Apportionment, an examination of the Departmental Estimates, the preparation of which in 1899 involved the analysis and tabulation of the estimates of some 25 departments, bureaus, etc., of all the courts, of several hundred private charitable institutions, libraries and of the various county offices, and the preparation of some 60 reports containing from 1 to 175 tabulated pages, making 775 pages in all.

As the law requires the Board of Estimate and Apportionment to pass the Budget for the following year before the 1st of November, and as the Departmental Estimates are not received until late in August, the time for the preparation of these reports is so short that it requires the special detail of a large number of our best examiners.

SUBJECTS FOR SPECIAL EXAMINATION.

These special examinations, made under our direction by our Engineers, Chemists and Examiners, include, for example—

The investigation of complaints of various natures made by citizens against public officials.

The investigation of a department when its trial balance, submitted to the Mayor, discloses the fact that the department has exceeded its appropriation.

The investigation of a department when the Mayor has reason to suspect or believe that there exists gross extravagance, a lax system or mismanagement, or that the accounts are inaccurately kept.

The investigation of a department when the continuous examinations of its vouchers by this office disclose the fact that an officer of the government is transgressing the law by making purchases without contract for amounts exceeding \$1,000.

The investigation of a department when the Mayor has reason to believe from information obtained, either from a private citizen, the Comptroller, the City Chamberlain, or from any other officer of the City Government, that an employee of a department is not turning into the City Treasury the moneys received by him for revenues.

The investigation of a department by our Examiners and Engineers in order to furnish the Corporation Counsel the necessary information he may require to enable him to defend actions brought against the City.

The investigation of a department by our Engineers and Examiners to ascertain why violations of the contract specification are permitted.

The following is a partial list of the departments, offices and courts in all the boroughs examined by the Commissioners of Accounts during the year 1899:

- Department of Highways.
- Department of Public Buildings, Lighting and Supplies.
- Department of Sewers.
- Department of Buildings.
- Department of Public Charities.
- Department of Correction.
- Department of Docks and Ferries.
- Department of Fire.
- Department of Health.
- Department of Parks.
- Department of Police.
- Department of Street Cleaning.
- Department of Taxes and Assessments.
- Department of Water Supply.
- Board of Education.
- Board of City Record.
- Bureau of Licenses in the Mayor's office.
- Department of Bridges.
- Charitable Institutions.
- Bureau for the Recovery of Penalties.
- Commissioners of Jurors.

The accounts and records of the Clerks of the twenty Magistrates' Courts and of the twenty-three Municipal Courts of the boroughs of Manhattan, Brooklyn, Queens and Richmond, and of the Wardens of the prisons attached thereto, showing the amount of fines collected by the Clerks and Wardens, and the amount turned in to the City Chamberlain.

The accounts of the Clerk of the Court of General Sessions, showing the amount collected by the Clerk and the Warden of the Penitentiary, and the amounts paid over to the Chamberlain and to the Commissioner of Excise respectively.

The accounts of the Clerk of the Court of Special Sessions and Warden of the City Prison, showing the amount of fines collected by the Clerk and Warden of the Workhouse, and the amount turned over to the City Chamberlain.

The accounts of the Clerk of the City Court, showing the amount collected by the Clerk and the amount turned over to the City Chamberlain.

Having some 74 employees to direct, most of whom are delving and plodding through the records of the different departments and bureaus collecting the necessary data which must go through the scrutiny of the Commissioners of Accounts personally, and by them be made into reports and signed before they are submitted to his Honor the Mayor, it will be seen that these Commissioners are in a position of great responsibility.

The force of 74 men employed in 1899 was distributed as follows:

Chief Clerk.....	1
Examiners Assisting Chief Clerk.....	3
Examiners making examinations of a detective nature in all departments of the different boroughs.....	2
Stenographers.....	2
	8
Examiners detailed to make continuous examinations during the entire year in the Comptroller's, Chamberlain's and Mayor's offices.....	6
Engineers, Examiners and Assistants employed in Engineering Department and Chemical and Physical Laboratory of the Commissioners of Accounts.....	6
Examiners making examinations for the year 1898, in all the departments and bureaus of the City Government of Greater New York and in the various Magistrates' Courts of all the boroughs.....	54
Total.....	74

ENGINEERING BUREAU.

DUTIES OF ENGINEERS AND EXAMINERS.

In the course of the special examinations constantly being made by the Examiners of the Commissioners of Accounts as directed by his Honor the Mayor, and for the Corporation Counsel to assist him in defending suits brought against the City by contractors, it was found necessary to have a corps of competent Engineers and Examiners, WHO WOULD BE FREE FROM THE INFLUENCE OF ANY OTHER DEPARTMENT. They now have a staff of Engineers and Examiners in charge of an experienced Engineer, and while the number at present employed is by no means sufficient to entirely cover all of the boroughs and every department, still the knowledge that these Engineers may at any time overlook their work, assures much better work being done by the contractors than heretofore.

The work accomplished by this bureau has met with the approval of the Mayor and the Corporation Counsel.

The office of the Commissioners of Accounts is notified by the Department of Highways of any work of regulating and grading, paving, or of asphaltting, which has been ordered to be done, upon the receipt of which the Engineers and Examiners are at once sent to see that the various supplies and the work done are according to specifications.

EXAMINATIONS OF SAMPLES OF CEMENT.

PHYSICAL TESTS.

Samples of the cement proposed to be used by the contractor are brought to the office of the Commissioners of Accounts by their Engineers and Examiners.

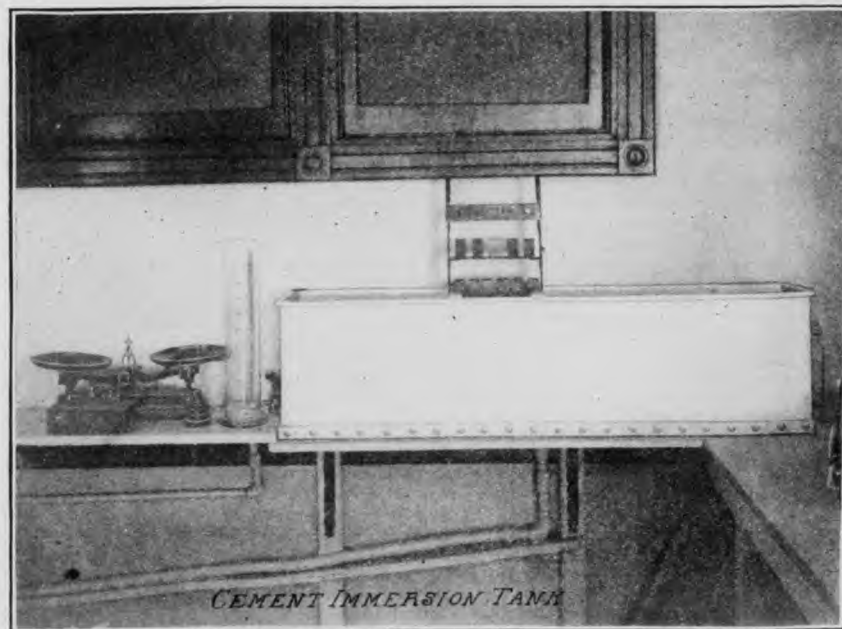
This cement is then moulded into briquettes, the shape being so formed that the smallest cross-section contains an area of one square inch.

These briquettes are of two classes, viz.:

First-class—Being a mixture composed of the cement mixed with water only, and which are known as "neat briquettes."

Second-class—Being a mixture of cement and crushed quartz in the proportions of one to two, or one to three, according to the requirements of the specifications.

These briquettes are then immersed in water in a tank, of which the following is an illustration:



Some of these briquettes are allowed to remain therein only twenty-four hours, while others remain seven days.

When taken out of the water, they are then subjected to a test as to their tensile strength by means of the most modern cement-testing machine, which is illustrated in the following three cuts, viz.:





Cut No. 1—Represents the machine with the briquette in the clamps ready to be broken.
Cut No. 2—Represents the briquette after it has been broken by being subjected to the test in its tensile strength.
Cut No. 3—Represents the machine so arranged as to record the number of pounds necessary to cause said briquette to break.
The number of pounds so recorded represents the tensile strength of the cement, which is compared with the requirements in the specifications, which are as follows:

Portland Cement.	
Test briquettes immersed 24 hours in water	150
Test briquettes immersed 7 days in water	400
1 part of cement and 3 of sand, immersed 7 days in water	130

WORKING TIME.

All cements are by a process of the test which determines the time required for the initial and final set, by means of the Vicat's needle apparatus, which is herewith illustrated:



TEST AS TO CHANGE OF VOLUME.

The infirmity of a cement is at times due to its changing its volume by expansion or contraction while hardening. For the purpose of determining the amount of contraction or expansion, which at times is due to an excessive amount of quick-lime, the Dauschinger apparatus is used.

The mold in which the test bars of cement are formed is seen on one side. It is an instrument of great delicacy, by means of which the most minute changes of volume are determined with the greatest accuracy. This apparatus is herewith illustrated:



CHANGING TEMPERATURE.

Where cement is being used on works which is in progress, and it becomes necessary to quickly determine the quality of a cement, we make use of the Falfa test.
This test consists of aging the cement past by means of the Falfa's cement tank in which the temperature is kept at a uniform degree by means of a thermostat. Said tank and its accessories are herewith illustrated:



If, from the above-described physical tests of a cement, we are convinced that its inferiority is well established, a report is filed in at once made to the Mayor, who transmits same in turn to the respective departments interested.

CONFIRMATION BY CHEMICAL ANALYSIS AND OPTICAL EXAMINATION.

If the results of the physical tests, however, are not fully convincing, the cement in question is then subjected to a chemical analysis and optical examination, of which subjects we have made a close study, and we are now prepared to demonstrate beyond a question if the inferiority of a cement is due to its manufacture or its manipulation.

VIOLATION OF SPECIFICATIONS AS TO LEAKAGE AND SINKAGE.

Any defects found by our Engineers and Examiners in the quality of the curbs or flagstones, or in any work performed in a manner not in accordance with the specifications, are likewise reported to the Mayor.

Results of Violation.

In case of any violation of the specifications where the City's interests would be affected, the Commissioners of Accounts at once ask the Comptroller to withhold payment, and in case the contractor sues the City, the Engineers give such testimony and assistance to the Corporation Counsel as he requires to successfully defend the suit.

EXAMINATIONS AS TO ACTUAL AMOUNT OF CLAIMS FOR SINKAGE.

In suits against the City for sinkage, where the embankments have been built on swampy ground, the Engineering Bureau of this office has been of great assistance to the Corporation Counsel. It has a specially constructed boring machine, designed and built under the direction of the Engineer in charge, which takes the place of expensive test pits heretofore required to arrive at the exact amount of sinkage.

The testimony given by the engineering force has rendered the Corporation Counsel valuable aid in successfully defending three important suits for sinkage brought unjustly against the City by contractors.

Heretofore such claims for sinkage were usually decided against the City on account of insufficient methods of examination and of defective testimony.

The suit brought by Dean against the City is a practical illustration of the efficiency of this Bureau.

In this case the contractor had been allowed by the Department of Public Works and paid by the Comptroller for 165,000 cubic yards of filling a sinkage, representing in amount \$74,493, and upon investigation by our Engineering Bureau it was found that there should have been allowed the contractor but 80,000 cubic yards, and that the balance of \$4,000 cubic yards represented an overpayment. It finally resulted in the Court accepting the figures and approving of the methods of examination of the Commissioners of Accounts, and instead of Dean recovering his claim of \$738,000, a verdict was rendered in favor of the City for \$18,000, with interest.

The Commissioners of Accounts, in compliance with a request from the Corporation Counsel, have just completed an examination of a similar nature, and are now rendering testimony in a suit brought by a contractor against the City.

CHEMICAL AND PHYSICAL LABORATORY.

The City of New York expends several million dollars annually for asphalt pavements, and as the life of a pavement depends not only upon the manipulation of the ingredients and the manner of laying the same, but also upon the quantity of bitumen the paving mixture contains, experience prompted the Commissioners of Accounts to add to their Engineering Bureau a *Complete Chemical and Physical Laboratory*, for the examination of all materials intended for the binder and wearing surface of an asphalt pavement.

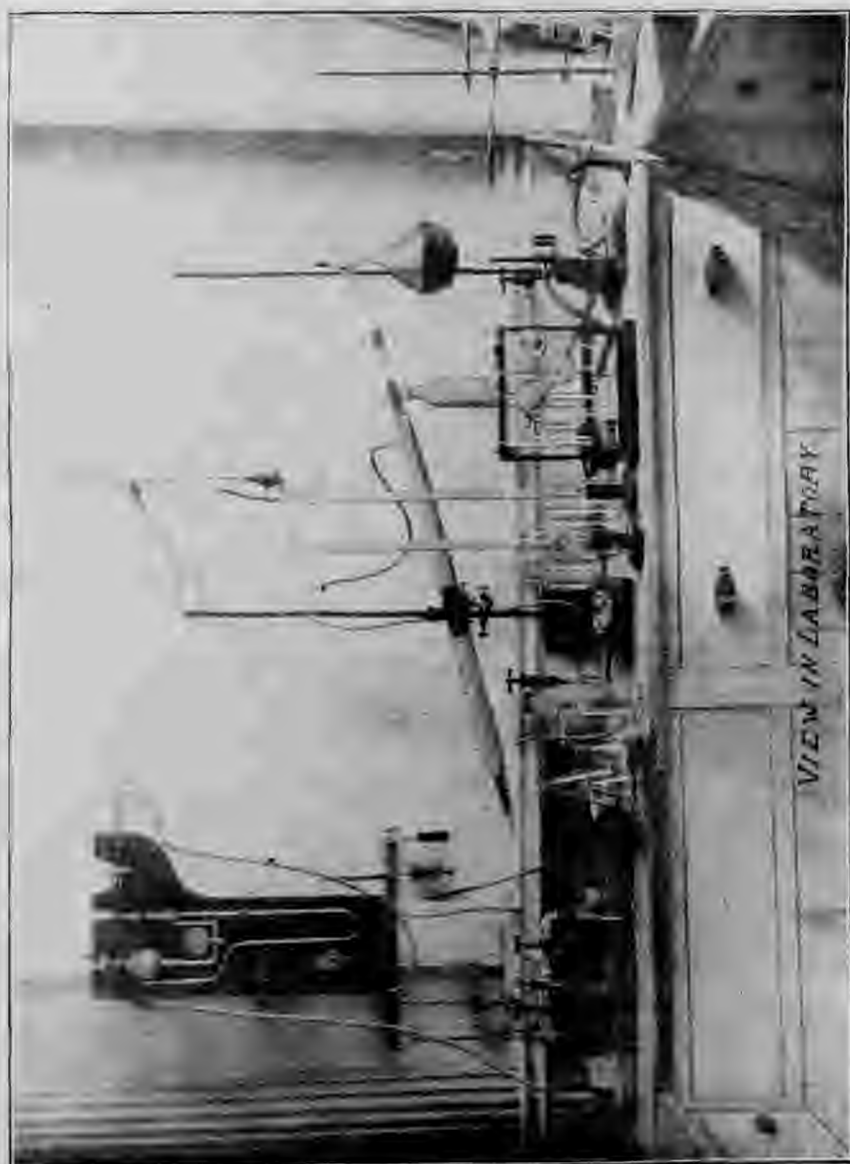
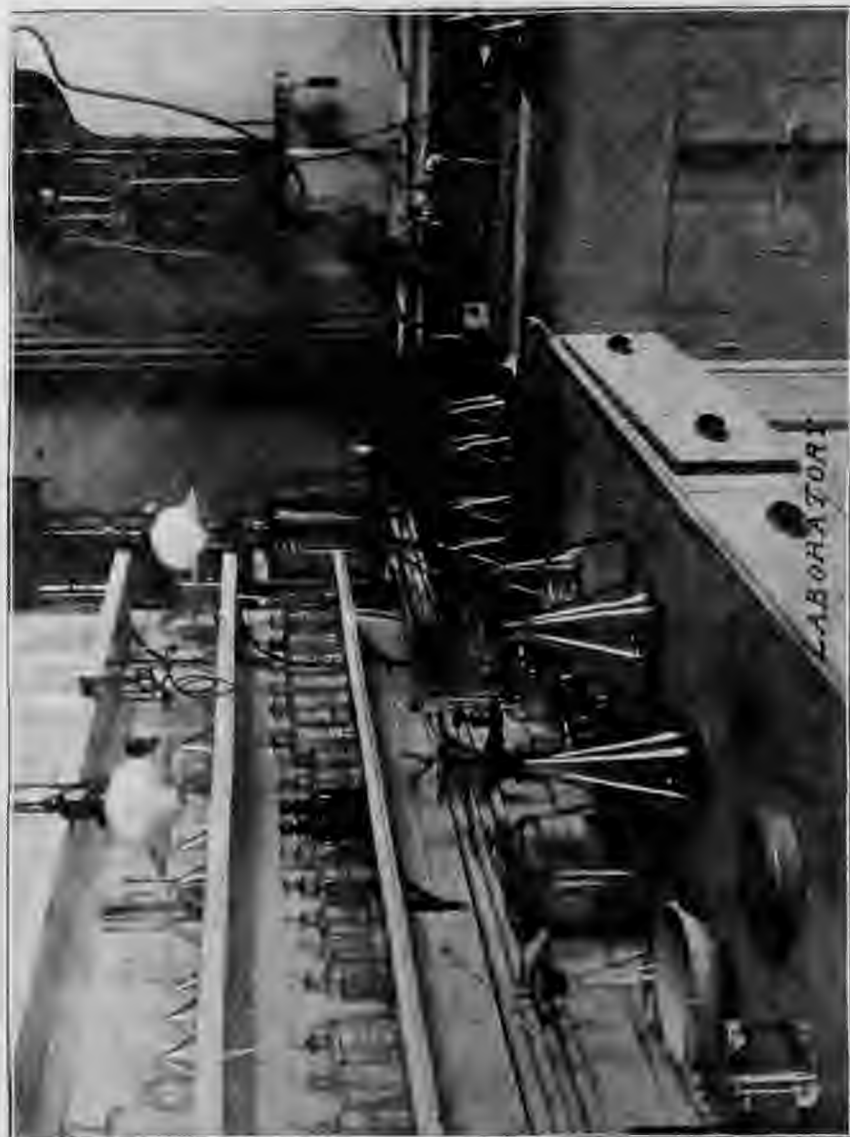
This laboratory is in charge of an experienced Examiner and Professor of Chemistry who has made the examination of asphalt a special subject, and whenever he reports that the analysis shows that the component parts of the material examined by him do not come up to the require-

ments of the specifications, it is immediately required to duplicate, by the Commissioner of Accounts, to his Honor the Mayor, who in turn sends one of the copies to the Commissioner of Highways for his action.

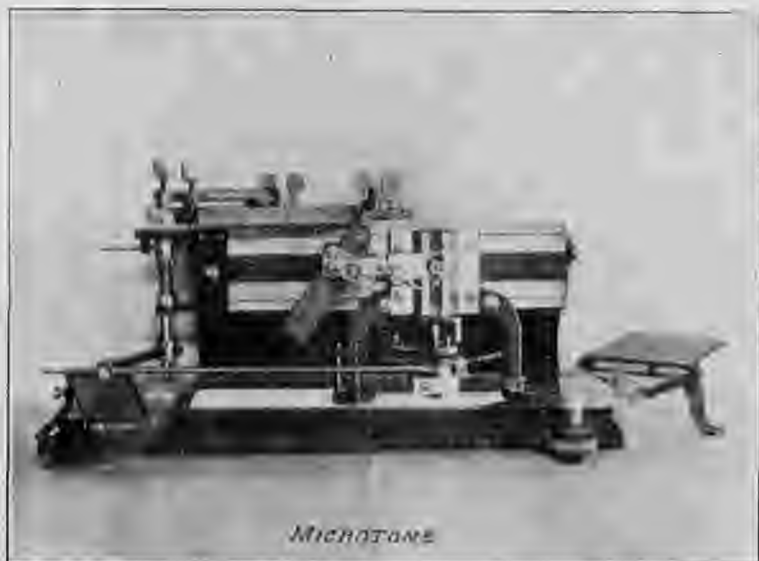
This laboratory has been fitted up with the latest and most approved instruments and apparatus, including:

A Zeiss Mineralogical Microscope, A Photo Micro Camera,
A Large Microtome, A Spectroscope,
A Polariscopes, A Binocular Stereoscopic Microscope,
and such other implements as are required in a well-equipped laboratory.

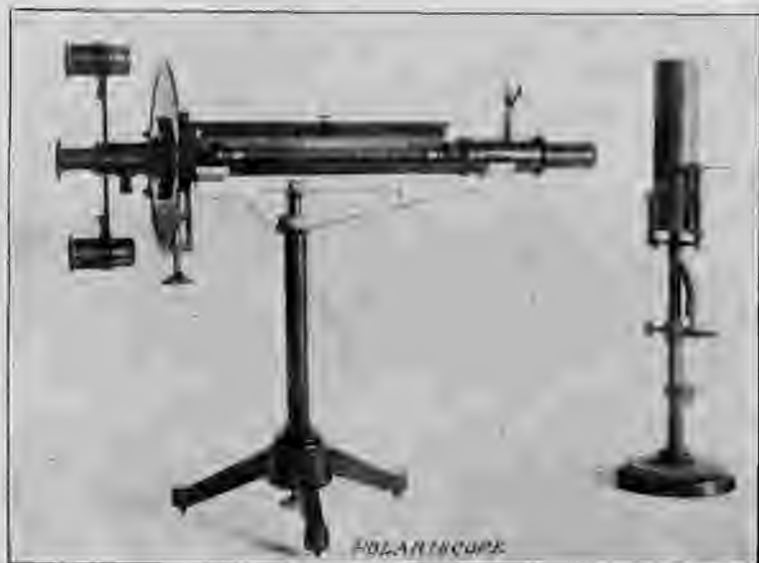
The following cuts represent some of our laboratory and the above-described instruments and apparatus:



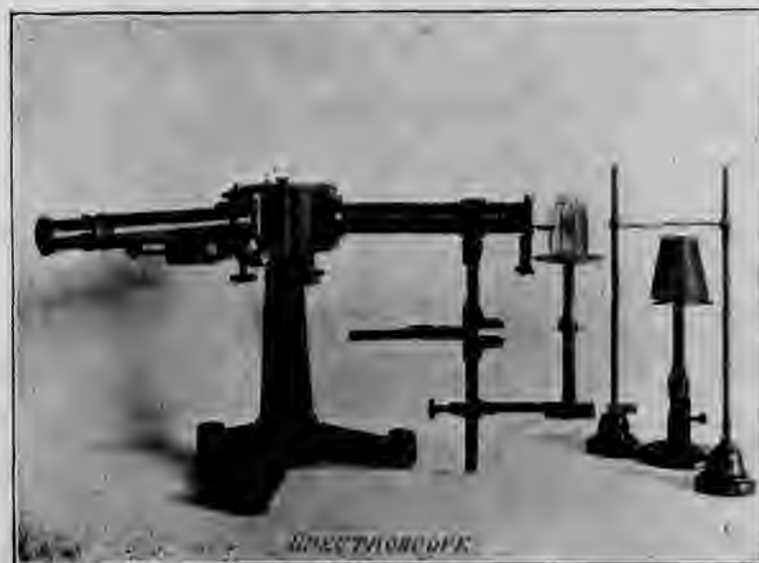
ZEISS MINERALOGICAL MICROSCOPE



MICROTOME



POLARISCOPE



SPECTROSCOPE



RELATIONS BETWEEN THE MAYOR AND THE COMMISSIONERS OF ACCOUNTS.

The relations between the Commissioners of Accounts and the Mayor are therefore distinctly different from those between the Mayor and any other departmental officer of the City, as they are based on personal confidence.

The examination of accounts and collection of evidence on any point by the Commissioners and their subordinates is really of minor importance in considering the proper discharge of their duties. It is of the highest importance that the evidence obtained should be kept secret and undisclosed, not alone until submitted to the Mayor, but until, in his judgment, the public interest require that it shall be made known.

The functions of the Commissioners and of every subordinate through whom they act require the qualities of trustworthiness, discretion and honesty. Their positions are, therefore, essentially

confidential, not only as between themselves, but as between themselves and the Mayor, and this is distinctly evidenced in the Charter by the power to remove the Commissioners at pleasure, which is not transferred upon him with reference to any other department in the City Government.

DUTIES OF EMPLOYEES.

The duties of the Chief Clerk are to represent the Commissioners in their absence and to supervise and direct, under their instructions, the entire work of the office, and he is the executive officer of the Commission.

His duties are, therefore, particularly confidential and his relations to the Commissioners should be of such a character as would call for absolute confidence.

The duties of the Examiners and Engineers are the gathering of facts, which are discovered by them in making the SPECIAL EXAMINATIONS called for by the Mayor, and which, owing to the immense volume of business, the Commissioners cannot make in person in all their details.

The duties of the Stenographer to the Commissioner are the taking of testimony before the Commissioners in investigations, many of which are private and confidential, and the typewriting of such testimony, as well as of the reports made by the Examiners in the special examinations called for by the Mayor.

The above in a general way outlines the work of the Commissioners of Accounts, who are the Mayor's confidential officers and accountants.

Number and Classification of Employees in December, 1899.

The total number of permanent employees in the office of the Commissioners of Accounts, in December, 1899, was as follows:	
Chief Clerk.....	1
Examiners, assisting Chief Clerk.....	3
Examiners making examinations of a detective nature in all of the departments of the different boroughs.....	2
Stenographers to Commissioners.....	2
8	
Examiners detailed to make continuous examinations during the entire year in the Comptroller's, Chamberlain's and Mayor's offices and bureaus.....	9
Engineers, Examiners and Assistants employed in engineering department and chemical and physical laboratory of the Commissioners of Accounts.....	6
Examiners making examinations for the year 1898 in departments and bureaus of the City Government of Greater New York, and in the various Magistrates' and Municipal Courts.....	54
74	

A Complete List of the Incumbents of the Office of Commissioners of Accounts, from its Origin in 1873 to and Including December 31, 1899.

No.	NAME.	SALARY.	MAYOR WHO APPOINTED.	DATE APPOINTED.	TERM OF OFFICE.	DATE OF REMOVAL OR EXPIRATION OF TERM.	MAYOR WHO REAPPOINTED.
1	George Bowland.....	\$3,000.00	William F. Havemeyer.....	July 15, 1873	1873-1874	Jan. 31, 1874	William H. Wickham.
2	Emory L. Howe.....	3,000.00	"	" 18. "	"	Reappointed.	"
3	"	3,000.00	William H. Wickham.....	Reappointed Jan. 1, 1877	1877-1878	"	"
4	John James Westray.....	3,000.00	"	Jan. 1, 1877	"	"	"
5	Emory L. Howe.....	3,000.00	Smith Ely, Jr.....	Reappointed Jan. 1, 1877	1877-1878	Jan. 17, 1878	Edward Cooper.
6	John James Westray.....	3,000.00	"	Reappointed Jan. 1, 1877	"	Jan. 1, 1878	Smith Ely, Jr.
7	John H. Montoye.....	3,000.00	"	Aug. 31, 1877	"	Jan. 31, 1878	Edward Cooper.
8	William F. Havemeyer.....	3,000.00	Edward Cooper.....	Jan. 18, 1878	1878-1880	Reappointed.	"
9	Robert C. Hatfield.....	3,000.00	"	" 27. "	"	Sept. 24, 1878	"
10	John W. Barlow.....	3,000.00	"	Oct. 1, 78	"	Reappointed.	"
11	William F. Havemeyer.....	3,000.00	William R. Beach.....	Reappointed Jan. 1, 1881	1881-1882	"	"
12	John W. Barlow.....	3,000.00	"	Reappointed Jan. 1, 1881	"	"	"
13	William F. Havemeyer.....	3,000.00	Franklin Eason.....	Reappointed Jan. 1, 1881	1881-1884	Oct. 17, 1881	Franklin Eason.
14	John W. Barlow.....	3,000.00	"	Reappointed Jan. 1, 1881	"	Sept. 27. "	"
15	George E. Hill.....	3,000.00	"	Feb. 27, 1881	"	Jan. 1, 1881	William R. Beach.
16	Andrew B. Martin.....	3,000.00	"	Oct. 27. "	"	"	"
17	William F. Havemeyer.....	3,000.00	William R. Beach.....	Jan. 1, 1881	1881-1882	Reappointed.	"
18	Joseph B. Adams.....	3,000.00	"	" 18. "	"	"	"
19	William F. Havemeyer.....	3,000.00	Abram S. Horvath.....	Reappointed Jan. 1, 1887	1887-1888	Jan. 16, 1888	Hugh T. Loomis.
20	Joseph B. Adams.....	3,000.00	"	Reappointed Jan. 1, 1887	"	May 1, 1887	"
21	James Doherty.....	3,000.00	"	May 1, 1888	"	May 1, 1888	"
22	Marion P. Holahan.....	3,000.00	"	"	"	May 1, 1888	"
23	Edward P. Barker.....	3,000.00	"	"	"	May 1, 1888	"
24	C. G. F. Wallbridge.....	3,000.00	"	May 1, 1888	1888-1890	Reappointed.	"
25	Michael T. Dolan.....	3,000.00	"	"	"	Jan. 1, 1890	Thomas F. Gilroy.
26	C. G. F. Wallbridge.....	3,000.00	Thomas F. Gilroy.....	Reappointed Jan. 1, 1890	1890-1891	" 1, 1890	William L. Strong.
27	Edward Walsh.....	3,000.00	"	Jan. 1, 1891	"	Term expired Jan. 1, 1892	"
28	Seib Sprague (1891).....	3,000.00	William L. Strong.....	" 1, 1891	1891-1892	Jan. 1, 1892	Robert A. Van Wyck.
29	Robert S. Dunham.....	3,000.00	"	Aug. 1, 92	"	" 1, 92	"
30	John C. Hartley.....	3,000.00	Robert A. Van Wyck.....	Jan. 1, 1893	1893-1894	Present incumbent.	"
31	Edward Owen.....	3,000.00	"	" 1, 93	1893-1894	Present incumbent.	"

* From February 15, 1881, to July, 1881.
† From July 1, 1884, to January 1, 1885.

‡ From October 27, 1881, to July, 1884.
§ From July, 1884, to January 1, 1885.

DEPARTMENT OF WATER SUPPLY.

DEPARTMENT OF WATER SUPPLY—COMMISSIONER'S OFFICE,
Nos. 13 TO 21 PARK ROW,
NEW YORK, JUNE 21, 1900.

In compliance with section 1546 of the Greater New York Charter, the Department of Water Supply makes the following report of its transactions for the week ending June 2, 1900:

PUBLIC MONIES RECEIVED AND DEPOSITED,
Boroughs of Manhattan and The Bronx.

Receipts for water rents.....	\$119,801 86
" penalties on water rents.....	131 25
" permits to tap water-mains.....	353 00
\$120,286 11	

Borough of Brooklyn.

Receipts for water rents.....	\$77,219 34
" arrears of water rents.....	1,485 57
" permits to tap water-mains.....	210 75
" water for building purposes.....	506 80
\$79,448 46	

Borough of Queens.

Receipts for water rents.....	\$1,772 35
" penalties on water rents.....	2 00
" permits to tap water-mains.....	45 00
\$1,819 35	

Borough of Richmond.

Receipts for water rents.....	\$37 00
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CHANGES IN THE WORKING FORCE.

Boroughs of Manhattan and The Bronx.

Appointed—Fred W. Wiegale, Junior Clerk, \$600 per annum; George W. Keane, Junior Clerk, \$600 per annum; William Meehan, Junior Clerk, \$600 per annum.

Reinstated—1 Mason.

Borough of Brooklyn.

Increased—James Farrell, Keeper of Pipe Yard, from \$1,200 to \$1,500 per annum.

Appointed—3 Bricklayers (temporary).

Removed—3 Masons (temporary).

One Laborer, title changed to Driver, increased from \$2 to \$2.50 per day.

WILLIAM DALTON, Commissioner of Water Supply.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION—ROOM 58, NO. 96 BROADWAY, }
NEW YORK, WEDNESDAY, April 18, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson, and Oscar S. Bailey, Commissioners.
Of Counsel—Robert C. Beatty, Esq., representing the Corporation Counsel; Thomas S. Bassford, Esq., representing numerous claimants.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
The Commissioners then proceeded with the trial of the following claims: No. 912 (Margaret Shea and others), No. 581 (Agnes Nolan), No. 583 (Hansch de la Mare), No. 612 (Thomas O'Brien) and No. 591 (Margaret A. Walsh).
The Commission then adjourned to Friday, April 20, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION, ROOM 58, NO. 96 BROADWAY, }
NEW YORK, FRIDAY, April 20, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
Of Counsel—Robert C. Beatty, Esq., representing the Corporation Counsel; Thomas S. Bassford, Esq., representing numerous claimants.
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The Commission then adjourned to Monday, April 23, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION, ROOM 58, NO. 96 BROADWAY, }
NEW YORK, MONDAY, April 23, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
The Commission then, in executive session, examined, discussed and considered the depositions, testimony, photographs and other evidence in certain claims heretofore submitted.
The Commission then adjourned to Wednesday, April 25, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION—ROOM 58, NO. 96 BROADWAY, }
NEW YORK, WEDNESDAY, April 25, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
Of Counsel—Robert C. Beatty, Esq., representing the Corporation Counsel; Messrs. McCarthy & Baldwin, representing numerous claimants.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
The Commission then proceeded with the trial of the following claims: No. 839 (Gustav Kidel), No. 840 (Willie W. Carey) and No. 426 (May J. Sullivan).
The Commission then adjourned to Monday, April 30, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION—ROOM 58, NO. 96 BROADWAY, }
NEW YORK, MONDAY, April 30, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
Commissioner Stillings laid before the Commission a writ of reformation received from the Corporation Counsel in claim No. 314 (Corporation Seal).
The Commissioners then, in executive session, examined, discussed and considered the depositions, testimony, photographs and other evidence in certain claims heretofore submitted.
The Commission then adjourned to Wednesday, May 3, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION, ROOM 58, NO. 96 BROADWAY, }
NEW YORK, WEDNESDAY, May 3, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
Of Counsel—Thomas Nolan, Esq., representing claim No. 370. Mr. Beatty, representing the Corporation Counsel, having sent word that he would like to be heard in the matter of claim No. 370 (Frank Siers) and No. 314 (Corporation Seal), in reference to which Mr. Nolan desired to address the Commission, and as Mr. Beatty would not be present on day, the matter was adjourned in the meeting to be held on Friday, May 4, 1900, at 2 o'clock P. M.
The Commissioners then, in executive session, examined, discussed and considered the depositions, testimony, photographs and other evidence in certain claims heretofore submitted.
The Commission then adjourned to May 4, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION, ROOM 58, NO. 96 BROADWAY, }
NEW YORK, FRIDAY, May 4, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
Of Counsel—Robert C. Beatty, Esq., representing the Corporation Counsel; Thomas Nolan, Esq., representing claim No. 370; Messrs. Porter & Kilvert, representing numerous claimants; Herbert A. Shipman, Esq., claimant in claim No. 913.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
The Commissioners signed a corrected certificate in claim No. 837 (Gustav Kidel) and instructed the Clerk to file the same in the Comptroller's office, the previous certificate which had been filed having been returned by the Comptroller to the Commission, at the suggestion of the claimant's attorney, who desired to prove a deviation of title.
The Commissioners then proceeded with the trial of the following claims: No. 913 (Herbert A. Shipman) and No. 370 (Frank Siers).
The Commission then adjourned to Monday, May 7, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION, ROOM 58, NO. 96 BROADWAY, }
NEW YORK, MONDAY, May 7, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
The Commissioners then, in executive session, examined, discussed and considered the depositions, testimony, photographs and other evidence in certain claims heretofore submitted.
The Commission then adjourned to Wednesday, May 9, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION, ROOM 58, NO. 96 BROADWAY, }
NEW YORK, WEDNESDAY, MAY 9, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson, and Oscar S. Bailey, Commissioners.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
The Commissioners then, in executive session, examined, discussed and considered the depositions, testimony, photographs and other evidence in certain claims heretofore submitted.
The Commission then adjourned to Friday, May 11, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION, ROOM 58, NO. 96 BROADWAY, }
NEW YORK, FRIDAY, May 11, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
Of Counsel—Thomas S. Bassford, representing numerous claimants; Thomas Nolan, Esq., representing claim No. 570.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
The Commissioners announced the following decisions:
Claim No. 685 (Josephine L. Peyton); six claims in one; Twenty-third and Twenty-fourth Wards—Block 1221, Ward Nos. 68 and 1; Block 1320, Ward No. 1; Block 1246, Ward Nos. 16, 17 and 18; Block 1221, Ward No. 8; Block 1221, Ward Nos. 64, 65 and 66, and Block 1220, Ward No. 16; One Hundred and Seventieth street and Brook and Webster avenues; One Hundred and Sixty-second and One Hundred and Sixty-third streets and Teller avenue; Webster and Brook avenues, between One Hundred and Sixty-ninth street and Anna place; Webster and Brook avenues, near One Hundred and Seventieth street; Brook avenue, near One Hundred and Seventieth street; Webster avenue, near Wendover avenue; award, \$21,350; counsel fee, \$100.
Claim No. 514 (John Faulkner and another); amount claimed, \$2,000; Twenty-fourth Ward—Block 1175, Ward No. 7; No. 1740 Webster avenue; award, \$400; counsel fee, \$25.
Claim No. 674 (Thomas Coughlin); amount claimed, \$2,000; Twenty-fourth Ward—Block 1048, Ward No. 37; No. 2470 Webster avenue; award, \$1,500; counsel fee, \$50.
Claim No. 675 (John Fitzpatrick); amount claimed, \$1,500; Twenty-fourth Ward; Block 1021; Ward No. 9; east side of Webster avenue, between Welch street and Kingsbridge road; award, \$1,500; counsel fee, \$50.
Claim No. 576 (John Fitzpatrick); amount claimed, \$1,000; Twenty-fourth Ward; Block 1021; Ward No. 2; Webster avenue, between Welch street and Kingsbridge road; award, \$1,000; counsel fee, \$50.
Claim No. 555 (Michael J. Becker and another); Twenty-third Ward; Block 1342; Ward No. 42; west side of Elton avenue, between One Hundred and Sixty-first and One Hundred and Sixty-second streets; award, \$500; counsel fee, \$40.—(Motion to dismiss claim denied—exception to Corporation Counsel.)

The return to the writ of certiorari in claim No. 370 (Frank Siers) was duly signed by the Commissioners on the 7th of May, and the same was so-day delivered to Mr. Nolan for the purpose of permitting him to make a copy thereof, the original to be returned to the Commission by Wednesday next.
Mr. Beatty being unable to be present on account of sickness, the hearing of claim No. 913 (Herbert A. Shipman) was adjourned to Monday, May 14, 1900.
The Commission then adjourned to Monday, May 14, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION—ROOM 58, NO. 96 BROADWAY, }
NEW YORK, MONDAY, May 14, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
Of Counsel—Thomas S. Bassford, Esq., representing numerous claimants.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
Word having been received that Mr. Beatty was still sick, the hearing in claim No. 913 (Herbert A. Shipman) was adjourned to Wednesday, May 16, 1900, at 2 o'clock P. M.
The Commission then adjourned to Wednesday, May 16, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION—ROOM 58, NO. 96 BROADWAY, }
NEW YORK, WEDNESDAY, May 16, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
Mr. Beatty's sickness still continuing, the Commission adjourned to Friday, May 18, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION—ROOM 58, NO. 96 BROADWAY, }
NEW YORK, FRIDAY, May 18, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
Mr. Beatty still being sick, the Commission adjourned to Monday, May 21, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE DAMAGE COMMISSION.

OFFICE OF THE COMMISSION—ROOM 58, NO. 96 BROADWAY, }
NEW YORK, MONDAY, May 21, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
Mr. Beatty's illness still continuing, the Commission adjourned to Wednesday, May 23, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

CHANGE OF GRADE-DRAINAGE COMMISSION.

OFFICE OF THE COMMISSION—ROOM 58, NO. 96 BROADWAY, }
NEW YORK, WEDNESDAY, May 23, 1900, at 2 o'clock P. M. }

The Commission met pursuant to adjournment.
Present—William E. Stillings (Chairman), Charles A. Jackson and Oscar S. Bailey, Commissioners.
Of Counsel—Messrs. Porter & Kilvert, representing numerous claimants; Messrs. McCarthy & Baldwin, representing numerous claimants.
The reading of the minutes of the proceedings of the previous meeting was dispensed with.
Mr. Beatty still being sick and not able to attend, the Commission adjourned to Friday, May 25, 1900, at 2 o'clock P. M.
LAMONT McLOUGHLIN, Clerk.

DEPARTMENT OF PUBLIC CHARITIES.

BOROUGH OF RICHMOND.

REPORT OF TREASURER FOR THE WEEK ENDING JUNE 26, 1900.

DEPARTMENT OF PUBLIC CHARITIES—BOROUGH OF RICHMOND,
COMMISSIONER'S OFFICE, STAPLETON,
NEW YORK, June 26, 1900.Report of the Superintendent of Almshouse, later, census, Hospital, etc., and report of the Superintendent of Out-door Poor, approved and placed on file;
Approved weekly requisitions for Almshouse.

June 20.

Approved the following bills, and transmitted same to Comptroller:

Supplies	\$807 62
New York Catholic Proseatory	57 26

June 26.

Approved the following bills, and transmitted same to Comptroller:

Institution for the Improved Instruction of Deaf Mutes	\$103 54
Syracuse State Institution for Feeble Minded Children (clothing)	110 00
Burial of Veterans	70 00

The following is the report for the week ending June 26:

Order for abandonment warrant	1
Convictions in abandonment proceedings	2
Conviction in bastardy proceedings	1
Committed to Almshouse	1
Discharged from Almshouse	2
Ambulance calls	2
Burial permit	1

JAMES FEENEY, Commissioner.

BOARD OF ASSESSORS.

OFFICE BOARD OF ASSESSORS, No. 320 BROADWAY,
NEW YORK, June 20, 1900.Meeting of the Board of Assessors held June 19, 1900, at 11 A. M.
Present—Assessors Edward McCue (President), Edward Cahill, John B. Meyersburg and P. M. Haverly.

The following communications were received and placed on file:

From Department of Sewers, dated June 12, 1900—Transmitting assessment list for sewers, Borough of Queens.

From the Securities Advertising Agency, dated June 12, 1900—Including bills, dividends, etc., for advertisement in Queens Borough newspapers.

From the Department of Sewers, dated June 14, 1900—Transmitting assessment list for sewers, Borough of the Bronx.

The assessment lists heretofore named, having been duly advertised and no objections received, were, on motion, declared confirmed and the lists ordered transmitted to the Comptroller for entry and collection.

Borough of The Bronx.

Regulating, grading, curbing, flagging, laying crosswalks and paving, with granite-block pavement Oyster avenue, from Jerome avenue to One Hundred and Sixty-fourth street, together with a list of awards for damages caused by a change of grade.

Regulating, grading, curbing, flagging and laying crosswalks in Plimpton avenue, from Orchard street to Roscoe street.

The assessment list for grading and paving Sackman street, from Eastern parkway to Livonia avenue, Borough of Brooklyn, which was confirmed by the Board of Assessors of the former City of Brooklyn upon an estimated cost, was revised to conform to the actual cost and the list ordered transmitted to the Comptroller for entry and collection.

In the matter of the assessment for sewer in Prospect avenue, between East One Hundred and Sixty-ninth and East One Hundred and Sixty-seventh streets, etc., H. H. Sherman, attorney, introduced testimony in support of the objections filed by him. The Board overruled said objections and ordered the list transmitted to the Board of Revision of Assessments for confirmation.

In the matter of the change of grade of Roscoe street, from Jerome avenue to Washington Bridge, Borough of The Bronx, Gumbelton & Hotsenroth and Mr. Henschel, attorneys, were granted until June 22, 1900, to file claims.

Mary J. Wilkin presented a statement claiming damages to her property caused by the change of grade of Spencer place, from East One Hundred and Forty-fourth to East One Hundred and Fiftyth street, alleging that the damage consisted of the destruction of the fence in front of said property by the workmen engaged on the work. Consideration was laid over.

In the matter of the communication from the Department of Sewers in relation to the assessment for sewers in Ashford street, Borough of Brooklyn, the Secretary was directed to refer the whole matter to the Corporation Counsel for an opinion as to the course to be pursued by the Board of Assessors.

Gumbelton & Hotsenroth, attorneys, filed notice of withdrawal of claim for damages to Block 2804, Lots Nos. 11 and 15, caused by the change of grade of Tremont avenue.

W. H. Pearce, attorney, was present, and asked that he be given a hearing and an opportunity to produce proof of the claim of Mrs. Lester for damages caused by the change of grade of St. Joseph's street. Hearing was set down for June 26, 1900, at 11 A. M.

The assessment list for private sewer in New York avenue, between Eastern parkway and President street, Borough of Brooklyn, was duly apportioned in accordance with section 366, chapter 378 of the Laws of 1897, and ordered transmitted to the Department of Sewers.

Adjourned.

WM. H. JASPER, Secretary.

BOARD OF ASSESSORS.

OFFICE BOARD OF ASSESSORS, No. 320 BROADWAY,
NEW YORK, June 23, 1900.Meeting of the Board of Assessors held June 22, 1900.
Present—Assessors Edward McCue (President), Edward Cahill and John B. Meyersburg.
Minutes of meeting of June 19, 1900, were read and approved.

The following communications were received and placed on file:

From the Department of Highways, dated June 18, 1900—Transmitting assessment list for grading and paving Richmond street, Borough of Brooklyn.

From the Department of Sewers, dated June 18, 1900—Transmitting assessment list for receiving basin, Borough of The Bronx.

From the Department of Sewers, dated June 19, 1900—Transmitting assessment list for sewers, Borough of Manhattan.

From the Department of Bridges, dated June 21, 1900—Replying to communication relating to change of grade of approach to Third Avenue Bridge.

From the Board of Revision of Assessments, dated June 20, 1900—Returning assessment list for sewer in University place, between Waverley place and Eighth street, Borough of Manhattan, "for further consideration of the apportionment of the assessment." The Secretary was directed to request from the Department of Sewers a report on said matter.

From the Board of Revision of Assessments, dated June 20, 1900—Referring back assessment for paving Boston road, Borough of The Bronx, with request to "obtain the advice of the Corporation Counsel, with reference to charging against the Union Railway Company that portion of the expense of paving the street between, and one foot outside, of the railroad tracks of the said company." The Secretary was directed to so refer it.

From the Board of Revision of Assessments, dated June 20, 1900—Referring back assessment for constructing sewer in East One Hundred and Sixty-ninth street, from Intervale avenue to Boston road, "for further consideration of the apportionment of the assessment." The Secretary was directed to notify all objectors that said list would be considered at a meeting to be held on June 26, 1900.

From the Board of Revision of Assessments, dated June 20, 1900—Referring back assessment for paving Third avenue, from One Hundred and Seventy-seventh to One Hundred and Eighty-ninth street, with request to "obtain the advice of the Corporation Counsel in regard to assessing a portion of the cost of the paving against the railway company." The Secretary was directed to so refer it.

From the Board of Revision of Assessments, dated June 20, 1900—Referring back assessment for paving Webster avenue, from Kingsbridge road to the Southern Boulevard, with direction to "reduce the amounts charged against the property twenty-five per cent. and to apportion the assessment in accordance with such reduction." The Secretary was directed to make such reduction and to notify counsel for all objectors that said list, as reduced, would be before the Board for confirmation on June 26, 1900.

From the Board of Revision of Assessments, dated June 20, 1900—Referring back assessment for sewer in One Hundred and Twenty-fifth street, between Lenox and Eighth avenues, Borough of Manhattan, to "obtain the advice of the Corporation Counsel with reference to assessing the railway the expense of the work, it being claimed by the objectors that the construction of the sewers was solely to meet the necessities of the street railway company in the said street, incident to its change of power." The Secretary was directed to so refer it.

In the matter of the communication from the Department of Bridges in relation to the claim filed by Catherine Schell for damages caused by the change of grade of the Third Avenue Bridge approach, the Secretary was directed to notify counsel for claimant that there would be a hearing in said matter on Monday, July 9, 1900, at 11 A. M., when he would be expected to substantiate said claim.

On motion, the following resolution was adopted:

Whereas, The following persons have been certified as having passed the required examinations and therefore entitled to promotion:

Resolved, That in accordance with such certification, the following promotions and designations of compensation of clerks in the office of the Board of Assessors be and they hereby are made: M. J. Maffian, James M. Clancy and H. A. Farn, at eighteen hundred dollars; George E. Hindmarsh and William M. Bostwick, at sixteen hundred dollars; E. H. Cahill, George C. Sutton and Thomas J. Higgins, at fifteen hundred dollars; James C. Dinty, at twelve hundred dollars; and that the salaries of William H. Jasper, Secretary, and Thomas J. Shelley, Chief Clerk, be fixed respectively at five thousand and two thousand.

Adjourned.

WM. H. JASPER, Secretary.

BOARD OF PUBLIC IMPROVEMENTS.

BOARD OF PUBLIC IMPROVEMENTS,
CITY OF NEW YORK,
No. 31 PARK ROW,
BOROUGH OF MANHATTAN,
NEW YORK, June 28, 1900.

Supervisor of the City Record:

DEAR SIR—The Rapid Transit Railroad Commission having made requests to this office for the transfer to the Commission of the below-named employees in the Topographical Bureau, I hereby notify you that said requests were severally approved by the Board of Public Improvements on the dates stated, viz.:

James O. Shipman, Transmittal, May 23, 1900.
Wayley Hipkies, Draughtsman, May 23, 1900.
Arthur E. Wenige, Draughtsman, June 6, 1900.

Very respectfully,

JOHN H. MOONEY,
Secretary.

DEPARTMENT OF PARKS.

THE CITY OF NEW YORK,
DEPARTMENT OF PARKS,
OFFICE OF COMMISSIONER FOR THE
BOROUGH OF THE BRONX,
ZBROWSKI MANSION, CLAREMONT PARK,
June 27, 1900.

Supervisor of the City Record:

DEAR SIR—Pursuant to section 1546, chapter 378, Laws of 1897, I hereby notify you, for publication in the City Record, that I have this day appointed William A. Canfield, Webster avenue, Bedford Park, Engineer of Steam Roller, at a compensation of \$3.50 per day.

Respectfully yours,

AUGUST MOERUS,

Commissioner of Parks, Borough of The Bronx.

THE CITY OF NEW YORK,
DEPARTMENT OF PARKS,
BOROUGH OF MANHATTAN AND RICHMOND,
THE ARSENAL, CENTRAL PARK,
June 27, 1900.

Supervisor of the City Record:

SIR—I beg to report the following action taken in connection with employees of this Department, boroughs of Manhattan and Richmond:

Appointed,

LABORERS.

William C. Van Ohlen, No. 491 Greenwich street.

Rafaelo Marsico, No. 123 Baxter street.

Patrick J. Keenan, No. 357 West Fifty-eighth street.

Michael Daine, No. 350 East Seventeenth street.

Respectfully,

CLINTON N. SMITH,
Assistant Secretary, Park Board.

DEPARTMENT OF PUBLIC CHARITIES.

DEPARTMENT OF PUBLIC CHARITIES,
BOROUGH OF BROOKLYN AND QUEENS,
No. 126 AND 128 LIVINGSTON STREET,
BOROUGH OF BROOKLYN,
NEW YORK CITY, June 27, 1900.

Changes in Pay-roll of the Department of Public Charities for the boroughs of Brooklyn and Queens, from June 12, 1900.

Appointments.

John H. Tierney, Hospital Helper, June 12, at \$144 per annum (Schedule A).

John McGuire, Hospital Helper, June 12, at \$144 per annum (Schedule A).

Michael Dowling, Hospital Helper, June 12, at \$144 per annum (Schedule A).

Robert Sullivan, Orderly, resigned June 20.

A. SMITH, JR.,

Commissioner, Public Charities, for the boroughs of Brooklyn and Queens.

BOROUGH OF MANHATTAN.

OFFICE OF THE
PRESIDENT OF THE BOROUGH OF MANHATTAN,
NEW YORK, June 28, 1900.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 400 of the Charter of The City of New York, that a communication from the Department of Highways in reference to the following:

Flagging, reflagging, etc., sidewalks opposite vacant lots on the north side of One Hundred and Thirty-fifth street, commencing opposite Nos. 34 and extending east thereon for a distance of about 100 feet. Flagging, reflagging, etc., sidewalks opposite vacant lots at the southwest corner of One Hundred and Forty-ninth street and Broadway.

Flagging, reflagging, etc., sidewalks opposite vacant lots at the northeast corner of One Hundred and Forty-eighth street and Amsterdam avenue.

Flagging, reflagging, etc., sidewalks opposite vacant lots on the north side of One Hundred and Thirty-seventh street, from Convent avenue to Amsterdam avenue.

—has been filed in this office, and is now ready for public inspection, and that a meeting of the Local Board of the Twenty-ninth District for Local Improvements will be held in the Borough Office, City Hall, on the 10th day of July, 1900, at 12:30 P. M., at which meeting said communication will be submitted to the Board.

JAMES J. COOGAN,

President.

I. E. RINEW,

Secretary.

OFFICE PRESIDENT OF THE BOROUGH OF MANHATTAN,
NEW YORK, June 28, 1900.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 400 of the Charter of The City of New York, that a communication from the Department of Highways in reference to the following:

Flagging, reflagging, etc., sidewalks opposite vacant lots between First avenue and Avenue A—also flagging, reflagging, etc., sidewalks opposite vacant lots at the northwest corner of Ninety-fifth street and Madison avenue, and on the north side of Ninety-ninth street, from west line of No. 12 to 6th avenue, has been filed in this office, and is now ready for public inspection, and that a meeting of the Local Board of the Twenty-third District for Local Improvements will be held in the Borough Office, City Hall, on the 10th day of July, 1900, at 12:30 P. M., at which meeting said communication will be submitted to the Board.

JAMES J. COOGAN,

President.

I. E. RINEW,

Secretary.

OFFICE PRESIDENT OF THE BOROUGH OF MANHATTAN,
NEW YORK, June 28, 1900.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 400 of the Charter of The City of New York, that a communication from the Department of Highways in reference to the following:

Flagging, reflagging, etc., sidewalks opposite vacant lots at the southwest corner of One Hundred and Thirty-fourth street and Park avenue, has been filed in this office, and is now ready for public inspection, and that a meeting of the Local Board of the Twenty-first District for Local Improvements will be held in the Borough Office, City Hall, on the 10th day of July, 1900, at 12:30 P. M., at which meeting said communication will be submitted to the Board.

JAMES J. COOGAN,

President.

I. E. RINEW,

Secretary.

OFFICE PRESIDENT OF THE BOROUGH OF MANHATTAN,
NEW YORK, June 27, 1900.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 400 of the Charter of The City of New York, that a communication from the Department of Highways in reference to the following:

Flagging, reflagging, etc., sidewalks opposite vacant lots on the north side of One Hundred and Twenty-third street, from Pleasant avenue and running west to the east line of No. 417, also flagging, reflagging, etc., sidewalks in front of vacant lots at the northeast corner of One Hundred and Twenty-second street and Pleasant avenue, has been filed in this office, and is now ready for public inspection, and that a meeting of the Local Board of the Twenty-first District for Local Improvements will be held in the Borough Office, City Hall, on the 10th day of July, 1900, at 12:30 P. M., at which meeting said communication will be submitted to the Board.

JAMES J. COOGAN,

President.

I. E. RINEW,

Secretary.

OFFICE PRESIDENT OF THE BOROUGH OF MANHATTAN,
NEW YORK, June 24, 1900.

NOTICE IS HEREBY GIVEN, IN ACCORDANCE with section 400 of the Charter of The City of New York, that a communication from the Department of Highways in reference to the following:

Reflagging the sidewalks opposite Nos. 246 and 248 Mott street, and erecting a light board, under six feet high, has been filed in this office, and is now ready for public inspection, and that a meeting of the Local Board of the Tenth District for Local Improvements will be held in the Borough Office, City Hall, on the 10th day of July, 1900, at 12:30 P. M., at which meeting said communication will be submitted to the Board.

JAMES J. COOGAN,

President.

I. E. RINEW,

Secretary.

OFFICIAL DIRECTORY.

STATEMENT OF THE HOURS DURING which the Public Offices in the City are open for business, and at which the Courts regularly open and adjourn, as well as of the places where such offices are kept and such Courts are held; together with the heads of Departments and Courts:

EXECUTIVE DEPARTMENT.

Mayor's Office.

No. 6 City Hall, 9 A. M. to 5 P. M.; Saturdays, 10 A. M. to 12 M.

ROBERT A. VAN WYCK, Mayor.

ALFRED M. DOWNS, Private Secretary.

Bureau of Licenses.

9 A. M. to 5 P. M.; Saturdays, 9 A. M. to 12 M.

DAVID J. RUTEN, Chief of Bureau.

Principal Office, Room 2, City Hall. GEORGE W. BROWN, JR., Deputy Chief in Boroughs of Manhattan and The Bronx.

Branch Office, Room 18, Borough Hall, Brooklyn: WILLIAM H. JORDAN, Deputy Chief in Borough of Brooklyn.

Office hours, April 1 to October 2, 8 a. m. to 5 p. m.; October 3 to April 1, 9 a. m. to 3 p. m.—Saturdays, 10 to 12.

County and Supreme Court held at the Florence County Courthouse, Long Island City. Court opens 10 a. m., to adjourn 5 p. m.

JOHN H. BUTLER, County Clerk.
CHARLES DUNNING, Deputy County Clerk.

RICHMOND COUNTY CLERK'S OFFICE.
County Office Building, Richmond, N. Y., 9 A. M. to 4 P. M.
EDWARD M. MOORE, County Clerk.
CHARLES M. CLARK, Deputy County Clerk.

NEW EAST RIVER BRIDGE COMMISSION.
Commissioners' Office, No. 22 Broadway, Borough of Manhattan, New York, 9 A. M. to 4 P. M.
LEWIS NICHOLS, President; JAMES W. BOWEN, Vice-President; JAMES D. BELL, Secretary; JULIAN D. FALCONE, Treasurer; JOHN W. WEAVER, SMITH E. LANE and THE MARION, Commissioners.
Chief Engineer's Office, No. 34 Broadway, Brooklyn, N. Y., 9 A. M. to 5 P. M.

DISTRICT ATTORNEY.
New Criminal Court Building, Centre street, 9 A. M. to 4 P. M.
ASA HEN GARDNER, District Attorney; WILLIAM J. McKENNA, Chief Law Clerk.

KINGS COUNTY DISTRICT ATTORNEY.
Office, County Court-house, Borough of Brooklyn, Hours, 9 A. M. to 5 P. M.
JOHN F. CLARK, District Attorney.

QUEENS COUNTY DISTRICT ATTORNEY.
Office, Queens County Court-house, Long Island City, 9 A. M. to 4 P. M.
JOHN H. MURPHY, District Attorney.
CLARENCE A. FINEY, Chief Clerk.

RICHMOND COUNTY DISTRICT ATTORNEY.
Port Richmond, S. I.
EDWARD S. KATZ, District Attorney.

CORONERS.
Borough of Manhattan.
Office, New Criminal Court Building. Open at all hours of day and night.
EDWARD L. FITZPATRICK, JACOB E. BAUGH, EDWARD W. HART, ANTONIO ZUCCA.

Borough of The Bronx.
No. 70 East 104th Street and Sixty-sixth street. Open from 9 A. M. to 7 P. M. daily.
ANTHONY DELMONTE, Justice of the Peace.

Borough of Brooklyn.
Office, Room 17, Borough Hall. Open all hours of day and night, except between the hours of 12 M. and 1 P. M. on Sundays and holidays.
ANTHONY J. BURKE, Justice of the Peace.

Borough of Queens.
Office, Borough Hall, Flushing street, Jamaica, L. I.
PHILIP T. CROSBY, JACOB H. ROBERT, JR., and SAMUEL S. GUY, Jr.
CHARLES J. SCHWARTZ, Clerk.

Borough of Richmond.
No. 24 New York Avenue, Rosetonk.
Open for the transaction of business all hours of the day and night.
JOHN BURKE, Justice of the Peace.

CHANGE OF GRADE DAMAGE COMMISSION.
TWENTY-THIRD AND TWENTY-FOURTH WARD.
Room 21, Schermerhorn Building, No. 96 Broadway. Meetings, Mondays, Wednesdays and Fridays, at 3 P. M.
WILLIAM E. STALLING, Chairman; CHARLES A. JACKSON, THOMAS S. FALLEN, Commissioners.
LEAHY McLEOD, Clerk.

SURROGATE COURT.
New County Court-house. Court open from 9 A. M. to 4 P. M., except Saturdays, when it closes at 12 M.
FRANK T. FITZGERALD, ALICE C. THOMAS, Surrogates; WILLIAM V. LEARY, Chief Clerk.

CITY MAGISTRATES' COURTS.
Clerks open from 9 A. M. until 4 P. M.
City Magistrate.—BENNY A. BRADY, ROBERT C. CONNELL, LEWIS B. CHASE, JOSEPH M. DUNN, CHARLES A. FLANNERY, LOUIS ZIEGLER, CLARENCE W. MEADE, JOHN D. MOYER, JOSEPH POOL, JOHN R. MAYN, EDWARD HUGHES, WILLIAM H. BLUMBERG.
First District—Criminal Court Building.
Second District—Jefferson Market.
Third District—No. 60 Essex street.
Fourth District—Fifty-seventh street, near Lexington avenue.
Fifth District—One Hundred and Twenty-first street, south-east corner of Sylvan place.
Sixth District—One Hundred and Fifty-eighth street and Third avenue.
Seventh District—Fifty-fourth street, west of Eighth avenue.

Second Division.
Borough of Brooklyn.
First District—No. 38 Adams street. JACOB BARNES, Magistrate.
Second District—Court and Butler streets. HENRY BARNES, Magistrate.
Third District—Myrtle and Vanderbilt avenues. CHARLES K. TRALE, Magistrate.
Fourth District—Nos. 6 and 8 Lee avenues. WILLIAM KEARNEY, Magistrate.
Fifth District—Evan and Powers streets. ARTHUR LEON, Magistrate.
Sixth District—Gates and Reid avenues. LAWRENCE WORTH, Magistrate.
Seventh District—No. 31 Grant street, Flatbush. ALBERT E. STUBBS, Magistrate.
Eighth District—Coney Island—ALBERT VAN BUREN VOORHIES, Jr., Magistrate.

Borough of Queens.
First District—Nos. 21 and 23 Jackson avenue, Long Island City. MARTIN J. SMITH, Magistrate.
Second District—Flushing, Long Island. LUKE J. CONWAY, Magistrate.
Third District—Far Rockaway, Long Island. EDWARD J. HEALY, Magistrate.

Borough of Richmond.
First District—New Brighton, Staten Island. JOHN COOK, Magistrate.
Second District—Stapleton, Staten Island. NATHANIEL HALE, Magistrate.
Secretary to the Board, JAMES J. CHAMBERLAIN, Myrtle and Vanderbilt avenues, Borough of Brooklyn.

KINGS COUNTY SURROGATE'S COURT.
Hall of Records, Brooklyn.
GEORGE B. ADAMS, Surrogate.
MICHAEL P. McDONALD, Chief Clerk.
Court opens 10 A. M. Office hours, 9 A. M. to 4 P. M.

THE COMMISSIONER OF RECORDS, KINGS COUNTY.
Room 1, Hall of Records. Office hours, 9 A. M. to 4 P. M.
GEORGE F. WALDO, Commissioner.
FRANK M. THOMPSON, Deputy Commissioner.
THOMAS D. MOSCOW, Superintendent.
JOSEPH H. CANNELL, Secretary.

COUNTY JUDGE AND SURROGATE.
County Office Building, Richmond, N. Y.
STEPHEN D. STEVENS, County Judge.

KINGS COUNTY TREASURER.
Court-house, Room 14.
JAMES W. KIMBALL, Treasurer; THOMAS F. FARRALL, Deputy Treasurer.

EXAMINING BOARD OF PLUMBERS.
Rooms 14, 15 and 16 Nos. 139 to 151 Church street.
President, JOHN REINHART, Secretary, JAMES H. MCGOWAN; Treasurer, EDWARD HALEY, HORACE LEONARD, P. J. ANDREWS, ex-officio.
Office open during business hours every day in the year, except legal holidays. Examinations are held on Monday, Wednesday and Friday after 1 P. M.

SUPREME COURT.
County Court-house, 10, 12, 14, 16, 18, 20, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, 44, 46, 48, 50, 52, 54, 56, 58, 60, 62, 64, 66, 68, 70, 72, 74, 76, 78, 80, 82, 84, 86, 88, 90, 92, 94, 96, 98, 100, 102, 104, 106, 108, 110, 112, 114, 116, 118, 120, 122, 124, 126, 128, 130, 132, 134, 136, 138, 140, 142, 144, 146, 148, 150, 152, 154, 156, 158, 160, 162, 164, 166, 168, 170, 172, 174, 176, 178, 180, 182, 184, 186, 188, 190, 192, 194, 196, 198, 200, 202, 204, 206, 208, 210, 212, 214, 216, 218, 220, 222, 224, 226, 228, 230, 232, 234, 236, 238, 240, 242, 244, 246, 248, 250, 252, 254, 256, 258, 260, 262, 264, 266, 268, 270, 272, 274, 276, 278, 280, 282, 284, 286, 288, 290, 292, 294, 296, 298, 300, 302, 304, 306, 308, 310, 312, 314, 316, 318, 320, 322, 324, 326, 328, 330, 332, 334, 336, 338, 340, 342, 344, 346, 348, 350, 352, 354, 356, 358, 360, 362, 364, 366, 368, 370, 372, 374, 376, 378, 380, 382, 384, 386, 388, 390, 392, 394, 396, 398, 400, 402, 404, 406, 408, 410, 412, 414, 416, 418, 420, 422, 424, 426, 428, 430, 432, 434, 436, 438, 440, 442, 444, 446, 448, 450, 452, 454, 456, 458, 460, 462, 464, 466, 468, 470, 472, 474, 476, 478, 480, 482, 484, 486, 488, 490, 492, 494, 496, 498, 500, 502, 504, 506, 508, 510, 512, 514, 516, 518, 520, 522, 524, 526, 528, 530, 532, 534, 536, 538, 540, 542, 544, 546, 548, 550, 552, 554, 556, 558, 560, 562, 564, 566, 568, 570, 572, 574, 576, 578, 580, 582, 584, 586, 588, 590, 592, 594, 596, 598, 600, 602, 604, 606, 608, 610, 612, 614, 616, 618, 620, 622, 624, 626, 628, 630, 632, 634, 636, 638, 640, 642, 644, 646, 648, 650, 652, 654, 656, 658, 660, 662, 664, 666, 668, 670, 672, 674, 676, 678, 680, 682, 684, 686, 688, 690, 692, 694, 696, 698, 700, 702, 704, 706, 708, 710, 712, 714, 716, 718, 720, 722, 724, 726, 728, 730, 732, 734, 736, 738, 740, 742, 744, 746, 748, 750, 752, 754, 756, 758, 760, 762, 764, 766, 768, 770, 772, 774, 776, 778, 780, 782, 784, 786, 788, 790, 792, 794, 796, 798, 800, 802, 804, 806, 808, 810, 812, 814, 816, 818, 820, 822, 824, 826, 828, 830, 832, 834, 836, 838, 840, 842, 844, 846, 848, 850, 852, 854, 856, 858, 860, 862, 864, 866, 868, 870, 872, 874, 876, 878, 880, 882, 884, 886, 888, 890, 892, 894, 896, 898, 900, 902, 904, 906, 908, 910, 912, 914, 916, 918, 920, 922, 924, 926, 928, 930, 932, 934, 936, 938, 940, 942, 944, 946, 948, 950, 952, 954, 956, 958, 960, 962, 964, 966, 968, 970, 972, 974, 976, 978, 980, 982, 984, 986, 988, 990, 992, 994, 996, 998, 1000.

CRIMINAL DIVISION, SUPREME COURT.
New Criminal Court Building, Centre street. Court open at 10:30 o'clock A. M.
EDWARD R. CANNILL, Clerk. Hours from 10 A. M. to 4 P. M.

APPELLATE DIVISION, SUPREME COURT.
Court-house, Madison avenue, corner Twenty-fifth street. Court open at 1 P. M.
CHARLES H. VAN HUNT, Presiding Justice; GEORGE B. McLAUGHLIN, EDWARD PATTERSON, MURRAY J. O'BRYEN, GEORGE L. DUGAN, WILLIAM RUMSEY, EDWARD W. HAYES, Justices. ALBERT WAGGARE, Clerk; WILLIAM LAMB, Jr., Deputy Clerk.

COUNTY COURT, KINGS COUNTY.
County Court-house, Brooklyn, Rooms 10, 22, 24, 26, 28, 30, 32, 34, 36, 38, 40, 42, 44, 46, 48, 50, 52, 54, 56, 58, 60, 62, 64, 66, 68, 70, 72, 74, 76, 78, 80, 82, 84, 86, 88, 90, 92, 94, 96, 98, 100, 102, 104, 106, 108, 110, 112, 114, 116, 118, 120, 122, 124, 126, 128, 130, 132, 134, 136, 138, 140, 142, 144, 146, 148, 150, 152, 154, 156, 158, 160, 162, 164, 166, 168, 170, 172, 174, 176, 178, 180, 182, 184, 186, 188, 190, 192, 194, 196, 198, 200, 202, 204, 206, 208, 210, 212, 214, 216, 218, 220, 222, 224, 226, 228, 230, 232, 234, 236, 238, 240, 242, 244, 246, 248, 250, 252, 254, 256, 258, 260, 262, 264, 266, 268, 270, 272, 274, 276, 278, 280, 282, 284, 286, 288, 290, 292, 294, 296, 298, 300, 302, 304, 306, 308, 310, 312, 314, 316, 318, 320, 322, 324, 326, 328, 330, 332, 334, 336, 338, 340, 342, 344, 346, 348, 350, 352, 354, 356, 358, 360, 362, 364, 366, 368, 370, 372, 374, 376, 378, 380, 382, 384, 386, 388, 390, 392, 394, 396, 398, 400, 402, 404, 406, 408, 410, 412, 414, 416, 418, 420, 422, 424, 426, 428, 430, 432, 434, 436, 438, 440, 442, 444, 446, 448, 450, 452, 454, 456, 458, 460, 462, 464, 466, 468, 470, 472, 474, 476, 478, 480, 482, 484, 486, 488, 490, 492, 494, 496, 498, 500, 502, 504, 506, 508, 510, 512, 514, 516, 518, 520, 522, 524, 526, 528, 530, 532, 534, 536, 538, 540, 542, 544, 546, 548, 550, 552, 554, 556, 558, 560, 562, 564, 566, 568, 570, 572, 574, 576, 578, 580, 582, 584, 586, 588, 590, 592, 594, 596, 598, 600, 602, 604, 606, 608, 610, 612, 614, 616, 618, 620, 622, 624, 626, 628, 630, 632, 634, 636, 638, 640, 642, 644, 646, 648, 650, 652, 654, 656, 658, 660, 662, 664, 666, 668, 670, 672, 674, 676, 678, 680, 682, 684, 686, 688, 690, 692, 694, 696, 698, 700, 702, 704, 706, 708, 710, 712, 714, 716, 718, 720, 722, 724, 726, 728, 730, 732, 734, 736, 738, 740, 742, 744, 746, 748, 750, 752, 754, 756, 758, 760, 762, 764, 766, 768, 770, 772, 774, 776, 778, 780, 782, 784, 786, 788, 790, 792, 794, 796, 798, 800, 802, 804, 806, 808, 810, 812, 814, 816, 818, 820, 822, 824, 826, 828, 830, 832, 834, 836, 838, 840, 842, 844, 846, 848, 850, 852, 854, 856, 858, 860, 862, 864, 866, 868, 870, 872, 874, 876, 878, 880, 882, 884, 886, 888, 890, 892, 894, 896, 898, 900, 902, 904, 906, 908, 910, 912, 914, 916, 918, 920, 922, 924, 926, 928, 930, 932, 934, 936, 938, 940, 942, 944, 946, 948, 950, 952, 954, 956, 958, 960, 962, 964, 966, 968, 970, 972, 974, 976, 978, 980, 982, 984, 986, 988, 990, 992, 994, 996, 998, 1000.

QUEENS COUNTY COURT.
County Court-house, Long Island City.
County Court opens at 10 A. M.; adjourns at 5 P. M.
County Judge's office always open at Flushing, N. Y.
HARRISON S. MOORE, County Judge.

CITY COURT OF THE CITY OF NEW YORK.
No. 12 Chambers street, Brownstone Building, City Hall Park, from 9 A. M. to 4 P. M.
General Term.
First Term, Part I.
Part II.
Part III.
Part IV.
Special Term Chambers will be held 10 A. M. to 4 P. M.
Clerk's Office, from 9 A. M. to 4 P. M.
JAMES M. FRYERMAN, Chief Justice; JOHN H. MCCARTHY, LEWIS J. CONLAN, JOHN P. SCHUCHMAN, EDWARD F. O'BRYEN and THOMAS F. HANCOCK, Justices. THOMAS F. SMITH, Clerk.

COURT OF GENERAL SESSIONS.
Held in the building for Criminal Courts, Centre street, White and Franklin streets. Court opens at half-past 10 o'clock.
RUFUS B. CORNWELL, City Judge; JOHN W. GORE, Recorder; JOSEPH E. NEWSOMER, MARTIN T. McMAHON and WARREN W. FORTNA, Judges of the Court of General Sessions. EDWARD R. CANNILL, Clerk.
Clerk's office open from 9 A. M. to 4 P. M.

COURT OF SPECIAL SESSIONS.
Building for Criminal Courts, Centre street, between Franklin and White streets, Borough of Manhattan. Court opens at 10 A. M.
Justices, First Division.—ELIZABETH B. HENNING, WILLIAM THOMAS JEROME, EPHRAIM A. JACOB, JOHN B. MCKEAG, WILLIAM C. HOLANDER, WILLIAM M. FULLER, Clerk; JOSEPH H. JONES, Deputy Clerk.
Clerk's office open from 9 A. M. to 4 P. M.
Second Division.—Trial days—Borough Hall, Brooklyn, Mondays, Wednesdays and Fridays, at 10 o'clock; Town Hall, Jamaica, Borough of Queens, Tuesdays, at 10 o'clock; Town Hall, New Brighton, Borough of Richmond, Thursdays, at 10 o'clock.
Justices.—JOHN COURTESY, EDWARD J. FORKES, PATRICK KEADY, JOHN FLEMING, THOMAS W. FITZGERALD, JOSEPH L. KERRIGAN, Clerk; CHARLES F. WOLF, Deputy Clerk.
Clerk's office, Borough Hall, Borough of Brooklyn, open from 9 A. M. to 4 P. M.

MUNICIPAL COURTS.
Borough of Manhattan.
First District.—Third, Fifth and Eighth Wards, and all that part of the First Ward lying west of Broadway and Whitehall street, including Governor's Island, Bedloe's Island, Ellis Island and the Oyster Islands, New Court-house, No. 123 Prince street, corner of Wooster street.
DANIEL E. FINN, Justice. FRANK L. BACON, Clerk.
Clerk's office open from 9 A. M. to 4 P. M.
Second District.—Second, Fourth, Sixth and Tenth Wards, and all that portion of the First Ward lying south and east of Broadway and Whitehall street. Court-room, corner of Grand and Centre streets.
BERNARD BUREY, Justice. FRANCIS MANUEL, Clerk.
Clerk's office open from 9 A. M. to 4 P. M.
Court opens daily at 10 A. M., and remains open until daily calendar is disposed of and close of the daily business, except on Sundays and legal holidays.

Third District.—Ninth and Eleventh Wards. Court-room, southwest corner Sixth avenue and West Tenth street. Court open daily (Sundays and legal holidays excepted) from 9 A. M. to 4 P. M.
Wm. E. MORRIS, Justice. DANIEL WILLIAMS, Clerk.

Fourth District.—Tenth and Twelfth Wards. Court-room, 50, 52 First street, corner Second avenue. Court open 9 A. M. daily, and remains open to close of business.
GEORGE F. RUSSELL, Justice. JOHN R. LYONS, Clerk.

Fifth District.—Seventh, Eleventh and Thirteenth Wards. Court-room, No. 134 Clinton street.
BENJAMIN HOFFMAN, Justice. THOMAS FITZPATRICK, Clerk.

Sixth District.—Eighteenth and Twenty-first Wards. Court-room, southwest corner Twenty-third street and Second avenue. Court open 9 A. M. daily, and remains open to close of business.
DANIEL F. MARTIN, Justice. ARTHUR BRIDGEMAN, Clerk.

Seventh District.—Nineteenth Ward. Court-room, No. 132 East Fifty-seventh street. Court open every morning at 9 o'clock (except Sundays and legal holidays), and continues open to close of business.
HERSCHEL JACOBSON, Justice. PATRICK McDAVER, Clerk.

Eighth District.—Sixteenth and Twentieth Wards. Court-room, southwest corner of Twenty-third street and Eighth avenue. Court open at 10 A. M., and continues open to close of business.
Clerk's office open from 9 A. M. to 4 P. M., each Court day.
JACOB H. STRAUSS, Justice. THOMAS CORRIHAN, Clerk.

Ninth District.—Twelfth Ward, except that portion thereof which lies west of the centre line of Levesque or Sixth avenue, and all the Eastern river north of the terminus of Levesque avenue. Court-room, No. 77 East One Hundred and Twenty-first street, southeast corner of Sylvan place. Court open every morning at 9 o'clock (except Sundays and legal holidays), and continues open to close of business.
JOSEPH P. FALLON, Justice. WILLIAM J. KENNEDY, Clerk.
Clerk's office open daily from 9 A. M. to 4 P. M.

Tenth District.—Twenty-second Ward, and all that portion of the Twelfth Ward which is bounded on the north by the centre line of One Hundred and Tenth street, on the south by the centre line of Eighty-fourth street, on the east by the centre line of Sixth avenue, and on the west by the North river. Court-room, No. 314 West Fifty-fourth street. Court open daily (Sundays and legal holidays excepted) from 9 A. M. to 4 P. M.
THOMAS D. MURRAY, Justice. HUGH GRANT, Clerk.

Eleventh District.—That portion of the Twelfth Ward which lies north of the centre line of West One Hundred and Tenth street and west of the centre line of Levesque or Sixth avenue, and of the Eastern river north of the terminus of Levesque or Sixth avenue. Court-room, corner of One Hundred and Twenty-third street and Columbus avenue. Court open daily (Sundays and legal holidays excepted) from 9 A. M. to 4 P. M.
FRANCIS J. WACHSBERG, Justice. ARTHUR S. BERNHART, Clerk.

Borough of The Bronx.
First District.—All that part of the Twenty-fourth Ward which was lastly returned to the City and County of New York by chapter 1024 of the Laws of 1895, comprising all of the late Town of Westchester and part of the Towns of Westchester and Pelham, including the Villages of Westchester and Williamsburgh. Court-room, Town Hall, Main street, Westchester Village. Court opens daily (Sundays and legal holidays excepted) from 9 A. M. to 4 P. M. Trial days are Tuesday and Friday of each week.
WILLIAM W. PETERLIN, Justice. JOHN N. STEWART, Clerk.

Second District.—Twenty-third and Twenty-fourth Wards. Court-room, corner of Third avenue and One Hundred and Fifty-eighth street. Office hours from 9 A. M. to 4 P. M. Court open at 10 A. M.
JOHN M. THOMAS, Justice. HENRY SPENCER, Clerk.

Borough of Brooklyn.
First District.—Commencing First, Second, Third, Fourth, Fifth, Sixth, Tenth and Twelfth Wards of the Borough of Brooklyn. Court-room, southeast corner State and Court streets.
JOHN J. WALSH, Justice. EDWARD MURRAY, Clerk.
Clerk's office open from 9 A. M. to 4 P. M.
Second District.—Seventh, Eighth, Ninth, Eleventh, Twelfth, Twenty-first, Twenty-second and Twenty-third Wards. Court-room located at No. 794 Broadway, Brooklyn.
GEORGE E. VAN WART, Justice. WILLIAM H. ADAMS, Clerk.
Clerk's office open from 9 A. M. to 4 P. M.
Third District.—Includes the Thirteenth, Fourteenth, Fifteenth, Sixteenth, Seventeenth, Eighteenth and Nineteenth Wards. Court-house, Nos. 6 and 8 Lee avenue, Brooklyn.
WILLIAM J. LYNCH, Justice. JOHN W. CARPENTER, Clerk.
Clerk's office open from 9 A. M. until 4 P. M. Court open at 10 o'clock.

Fourth District.—Twenty-fourth, Twenty-fifth, Twenty-sixth, Twenty-seventh and Twenty-eighth Wards. Court-room, No. 21 Howard avenue.
THOMAS H. WILLIAMS, Justice. HERMAN GUTENBERG, Clerk; JAMES P. SHURT, Assistant Clerk.
Clerk's office open from 9 A. M. to 4 P. M.
Fifth District.—Twenty-ninth, Thirtieth, Thirty-first and Thirty-second Wards. Court-room on Bath avenue and Bay Twenty-second street, Bath Beach.
CONRADUS FREUNDLICH, Justice. JEREMIAH J. O'LEARY, Clerk.
Clerk's office open from 9 A. M. to 4 P. M.

Borough of Queens.
First District.—First Ward (all of Long Island City, formerly comprising Five Wards). Court-room, Queens County Court-house (located temporarily).
THOMAS C. KAHAN, Justice. THOMAS F. KENNEDY, Clerk.
Clerk's office open from 9 A. M. to 4 P. M., each week day. Court held each day, except Saturday.
Second District.—Second and Third Wards, which includes the territory of the late Towns of Newburg and Flushing. Court-room in Court-house of late Town of Newburgh, corner of Broadway and Court street, Elmhurst, New York. P. O. address, Elmhurst, New York.
WILLIAM RABOIN, Jr., Justice. HENRY WALTER, Jr., Clerk.
Clerk's office open from 9 A. M. to 4 P. M.

Third District.—JAMES F. McLAUGHLIN, Justice. GEORGE W. DAWSON, Clerk.
Court-house, Town Hall, Jamaica.
Clerk's office open from 9 A. M. to 4 P. M. Court held on Mondays, Wednesdays and Fridays, at 10 A. M.

Borough of Richmond.
First District.—First and Third Wards (Towns of Castleton and Northfield). Court-room, former Village Hall, Lafayette avenue and Second street, New Brighton.
JOHN J. KENNEDY, Justice. FRANCIS F. LEWIS, Clerk.
Court office open from 9 A. M. to 4 P. M. Court held each day, except Saturday, from 10 A. M.
Second District.—Second, Fourth and Fifth Wards (Towns of Middleburgh, Southfield and Westfield). Court-room, former Village Hall, Village Hall, Stapleton.
GEORGE W. STACY, Justice. PETER THORNTON, Clerk.
Court office open from 9 A. M. to 4 P. M. Court held each day from 10 A. M., and continues until close of business.

DEPARTMENT OF SEWERS.
DEPARTMENT OF SEWERS—COMMISSIONER'S OFFICE,
Nos. 13 to 21 FINEY BUILDING,
NEW YORK, June 29, 1900.
TO CONTRACTORS.

BIDS OR ESTIMATES, INCLOSED IN A
sealed envelope, with the top of the work and the name of the bidder inclosed therein, will be received at this office until

WEDNESDAY, JULY 11, 1900,
at 12 o'clock M., at which time they will be publicly opened by the head of the Department and read.
For the following works to be done:

Borough of The Bronx.
No. 1. SEWER AND APPURTENANCES IN EAST ONE HUNDRED AND SEVENTY-THIRD STREET AND SUBURBAN PLACE, from Boston road to Crotona Park, East, from station west of Crotona place to station east of East One Hundred and Seventy-third street.

Borough of Brooklyn.
No. 2. SEWER IN SEVENTY-FIFTH STREET, between Second avenue and Third avenue, and in SECOND AVENUE, between Sevent

Each estimate shall be accompanied by the consent, in writing, of two householders or freeholders in the

Each bid or estimate shall contain and state the name and place of residence of each of the persons making the same, the names of all persons interested with him or

York, with their respective places of business in residence, to the effect that if the contract is awarded to the person making the estimate they will, on its being awarded, become bound as follows:

The award of the contract will be made as soon as practicable after the opening of the bids.

3. Bidders will be required to complete the entire work to the satisfaction of the Department of Docks and Ferries, and in substantial accordance with the specifications of the contract. No extra compensation beyond the amount payable for the work before men-

5. *Hobbes must justify themselves by personal examination of the foundation of the proposed definition of the universal and by such other means as they may prefer, as to the accuracy of the foregoing English's definition, and shall not, at any time after the publication of my sentence, dispute or contradict of the above statement of quantities, nor assert that there was any misunderstanding in regard to the nature or amount of the work to be done.*

10. Bidders will be required to complete the entire work to the satisfaction of the Board of Books, and in substantial accordance with the specifications of the contract. No extra compensation, beyond the amount payable for the work before mentioned, which shall be actually performed, at the price therefor per thousand feet, board measure, to be specified by the Board of Books, shall be due or payable for the entire work.

At least two hundred thousand feet, board measure, of the timber is to be delivered within thirty days from the date of receipt of notice from the Engineer—a fact that the deliveries may be begun. The timber is to be delivered at the rate of at least 200,000 feet per month (thereafter), and all the timber to be delivered under this contract is to be delivered within six calendar months from the date of receipt of the call notice from the Engineer. It is further stipulated that the deliveries may be begun, and the payments to be paid by the contractor on each day that the contract may be performed after the time when the calendar year has expired, and, in addition, in the contract, a statement was made and signed by the Engineer, that the

THE RIGHT TO REJECT ALL THE AIDS IS
RESERVED IF DEEMED FOR THE INTEREST
OF THE CITY OF NEW YORK.

Bidders are requested, in making their bids or estimates, to use the blank prepared for that purpose by the Board, a copy of which, with the appropriate certificate in which to endorse the same, together with the form of the agreement, including specifications, approved as to form by the Corporate Counsel, and showing the manner of payment for the work, can be obtained upon application therefor at the office of the Board.

David New York, born in 1902:
J. SHERMAN GRAM,
CHARLES F. MURPHY,
PETER F. MEYER.
Condolences expressed the Board of Directors.

OFFICIAL PAPERS.

MORNING—"MORNING JOURNAL," "THE
Graphic,"
Knowledge—"Daily News," "Commercial Advertiser,"
Weekly—"Weekly Union,"
Semi-weekly—"Harlem Local Reporter,"
Quarterly—"American, Economic."

WILLIAM A. BUTLER,
Supervising City Engineer.

POLICE DEPARTMENT.

POLICE Department—City of New York, 1897.
 NUMBER ASSIGNED BY THE BOARD OF

Chief of the Police Department of the City of New York, No. 100 Mulberry street, Room No. 9, for the following property, over in his custody, without claim:

year: Books, tape, vinyl, CD, sale and sample clothing, shoes, bags, blankets, diamonds, cash, goods, jewelry, etc.; also small amount money taken from customers and found by the police and the District Attorney.

ANDREW J. LALON,
Property Clerk.

POLICE DEPARTMENT—CITY OF NEW YORK,
Borough of Brooklyn.

OWNERS WANTED BY THE DEPUTY PROP.
 erte Clerk of the Police Department of The City
 of New York—Office, Municipal Building, Borough of

basically you'd be the following property now in his custody
w/above signs, age 11, boots, pipe, gun, land, male and
female clothing, boots, shoes, wine, blankets, diamonds,
diamond jewelry, flowers, etc. - also small amount of money

CHARLES D. BLATCHFORD,

THE CITY RECORD.

THE CITY RECORD IS PUBLISHED DAILY,
Sundays and legal holidays excepted, at No. 2

City Hall, New York City. Annual subscription, \$2.50
postage prepaid.

DEPARTMENT OF WATER

DEPARTMENT OF WATER
SUPPLY.

COMMISSIONER'S OFFICE, SMO, 1500 W. PARK BLVD.,
CITY OF SAN VICENTE, MAY 5, 1972.

When it may concern that, pursuant to the provisions of the several laws of this State relative to the collection of taxes, water assessments, rents and other

2000. On the Government's side, and early action was
 needed in the First Ward of the Borough of Queens
 (formerly Long Island City). For the year beginning
 May 1, 1901, and ending April 30, 1902, with respect to

and payable on and after May 15, 1900, and must be paid to the Deputy Commissioner of Water Supply at his office in the Markon Building on Jackson Avenue, New York, before 1 o'clock (p.m.) through a

Queen; that she never may be paid with an increase charge within the period beginning May 16 and ending June 21, next; that an all-hall remonstrance against

after June 29, and for thirty (30) days next following, interest will be added at the rate of two-thirds of one per cent, and that all such assessments, water rents and taxes, shall be paid in full within the time herein specified.

after May 16, 1965, will be tested and collected in the manner provided by law, together with interest thereon, at the rate of eight per cent, per annum, from and after

The office hours for receiving money are from 9 A.M. to 5 P.M., and on Sundays until 12 noon.

Employees with junior titles under the old discipline system are responsible for their respective jobs, in order to avoid delays or the payment of rates on the wrong property.

(Signed) WILLIAM DALTON,
Commissioner of Water Supply.

FIRE DEPARTMENT.

SEALED BIDS OR PROPOSALS FOR PUR-

Specimens of the Department with the first-class below specified will be received by the Fire Commissioners, at the office of the Fire Department, No. 127 and 129 East Fifty-seventh street, Borough of Manhattan, in

WEDNESDAY, JULY 11, 1990,
at which time and place they will be publicly sworn

Boroughs of Brooklyn and Queens.
Ten Hundred (open), ten Rubber and Duck Wares.

3 1/2-inch Face-lugs, "White Star" brand as input thereon.

