



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

March 5, 1896.

HON. WILLIAM L. STRONG,

Mayor,

Dear Sir:

I transmit herewith for your consideration a copy of a communication addressed by me to Hon. Albert A. Wray, Chairman of the Senate Committee on Public Instruction, in relation to Senate Bill No. 328 introduced by Senator Page.

Very respectfully,

Comptroller.

1704.

*City of New York,
Finance Department
Comptroller's Office.*

March 5, 1896.

Hon. Albert A. Wray,
Chairman, Committee on Public Education,
Senate Chamber,
Albany, N. Y.,

Dear Sir:

Senate Bill No. 328 introduced by Mr. Page and entitled "An Act in relation to the common schools and public education in the city of New York" has been referred to the committee on public education of which you are chairman.

It is not my purpose to address you concerning the respective merits of this bill and the measure on the same subject introduced by Senator Pavey, but there is one feature of Senator Page's bill, which in my judgment calls for the strongest condemnation; and as it can be amended without affecting the salient or essential features of the measure, I hope that your committee will not make a favorable report thereon until such an amendment has been made.

Section 4 provides as follows:

"The board of estimate and apportionment of the city and county of New York shall, in the year eighteen hundred and ninety-six, and in each and every year thereafter, raise and collect by tax, on the estate, real and personal, liable to taxation in said city and county, such sum of money as may be necessary to provide for the

payment of the salaries established by the said board pursuant to the provisions of this act; and until such provisions shall be made such salaries, or such portion thereof as it may be necessary to provide for, shall be paid by the comptroller out of any unexpended balances or moneys not otherwise appropriated in the city treasury, or by the issue of revenue bonds for that purpose."

The effect of such a provision of law would be to nullify in part the provisions of section 189 of the Consolidation Act and to make the Board of Education almost entirely independent of the Board of Estimate and Apportionment. The control which the last named Board exercises over the expenditures of the various city Boards and Departments would be lost and, in so far as the very important item of salaries of the Board of Education is concerned, the responsibility which now attaches to each administration for the amount of the annual budget would be wholly removed.

Such a law would be the entering wedge for irresponsible municipal government. After the Board of Education might come the Police Board, the Department of Public Works, and other city departments, each claiming an equal right to regulate and establish its own expenditures. It certainly does not need extended argument to show that such a result would be deplorable and would destroy what has been for the last twenty-five years the most admirable feature of the charter of this city--administrative control over and responsibility for expenditures of money raised by taxation.

I earnestly urge the elimination from Senator Page's bill of this most objectionable feature, and remain,

With great respect,

Very truly yours,

(Signed)

Ashbel P. Fitch,

Comptroller.

121



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

March 17, 1896.

HON. WILLIAM L. STRONG,

M a y o r,

S i r.:

You are hereby informed that pursuant to the provisions of Section 124 of the New York City Consolidation Act of 1882, for the reason that I shall be absent from the Comptroller's office, I have designated and authorized Richard A. Storrs, Deputy Comptroller, to act as Comptroller of the City of New York, on Tuesday, March 17, 1896.

A copy of the authorization is herewith enclosed.

Respectfully,

Ashbel P. Fitch
Comptroller.



ASHBEL P. FITCH,
Comptroller

CITY OF NEW YORK.

Finance Department.

March 17, 1896.

Pursuant to the provisions of Section 124 of the New York City Consolidation Act of 1882, I hereby designate and authorize Richard A. Storrs, Deputy Comptroller, to possess every power and perform all and every duty belonging to the office of Comptroller of the City of New York, on Tuesday, March 17, 1896, for the reason that on that day I shall be absent from the Comptroller's office.

A handwritten signature in cursive script, appearing to read "Ashbel P. Fitch".

Comptroller.



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

March 20, 1896.

HON. WILLIAM L. STRONG,

Mayor,

Sir :

You are hereby informed that pursuant to the provisions of Section 124 of the New York City Consolidation Act of 1882, for the reason that I shall be absent from the Comptroller's office, I have designated and authorized Richard A. Storrs, Deputy Comptroller, to act as Comptroller of the City of New York, on Friday, March 20, 1896.

A copy of the authorization is herewith enclosed.

Respectfully,

Comptroller.



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

March 20, 1896.

Pursuant to the provisions of Section 124 of the New York City Consolidation Act of 1882, I hereby designate and authorize Richard A. Storrs, Deputy Comptroller, to possess every power and perform all and every duty belonging to the office of Comptroller of the City of New York, on Friday, March 20, 1896, for the reason that on that day I shall be absent from the Comptroller's office.

Comptroller.

*City of New York,
Finance Department
Comptroller's Office*

MARCH 20, 1896

HON. WILLIAM L. STRONG,

M a y o r ,

S i r :

You are hereby informed that, pursuant to the provisions of section 124 of the New York City Consolidation Act of 1882, for the reason that I shall be absent from the Comptroller's Office, I have designated and authorized Richard A. Storrs, Deputy Comptroller, to act as Comptroller of the City of New York, on Saturday, March 21, 1896.

A copy of the authorization is herewith enclosed.

Respect fully,

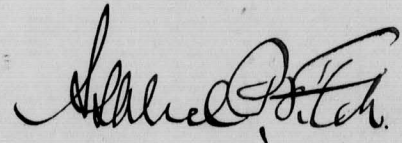


Comptroller.

*City of New York,
Finance Department
Comptroller's Office*

MARCH 20, 1896

Pursuant to the provisions of section 124 of the New York City Consolidation Act of 1882, I hereby designate and authorize Richard A. Storrs, Deputy Comptroller, to possess every power and perform all and every duty belonging to the office of Comptroller of the City of New York, on Saturday, March 21, 1896, for the reason that on that day I shall be absent from the Comptroller's Office.



Comptroller.

March 20, 96

*City of New York,
Finance Department
Comptroller's Office*

MARCH 27, 1896

HON. WILLIAM L. STRONG,

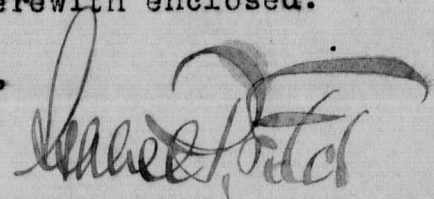
Mayor,

Sir:

You are hereby informed that, pursuant to the provisions of section 124 of the New York City Consolidation Act of 1882, for the reason that I shall be absent from the Comptroller's Office, I have designated and authorized Richard A. Storrs, Deputy Comptroller, to act as Comptroller of the City of New York, on Saturday, March 28, 1896.

A copy of the authorization is herewith enclosed.

Respectfully,



Comptroller.

*City of New York,
Finance Department
Comptroller's Office*

MARCH 27, 1896

Pursuant to the provisions of section 124 of the New York City Consolidation Act of 1882, I hereby designate and authorize Richard A. Storrs, Deputy Comptroller, to possess every power and perform all and every duty belonging to the office of Comptroller of the City of New York, on Saturday, March 28, 1896, for the reason that on that day I shall be absent from the Comptroller's Office.

Allen P. E.

Comptroller.

*City of New York,
Finance Department
Comptroller's Office*

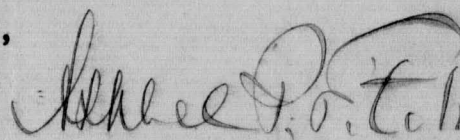
APRIL 3, 1896

MR. JAMES E. GAFNEY,
314 West 103d street,

S i r :

You are hereby appointed Examiner of Accounts of Institutions, Finance Department, and your compensation is designated and approved at the rate of \$ 1,200 per annum, taking effect April 6, 1896.

Respectfully,



Comptroller..

122

*City of New York,
Finance Department
Comptroller's Office*

APRIL 10, 1896

MR. GAMALIEL T. SPRINGSTEED, C
337 West 24th street,

S i r :

You are hereby appointed Assistant Cashier in the Finance Department and your compensation is designated and approved at the rate of \$ 1,000 per annum, to take effect April 13, 1896.

Respectfully,

Samuel J. Peck

Comptroller.

123

*City of New York,
Finance Department
Comptroller's Office*

APRIL 10, 1896

HON. WILLIAM L. STRONG,

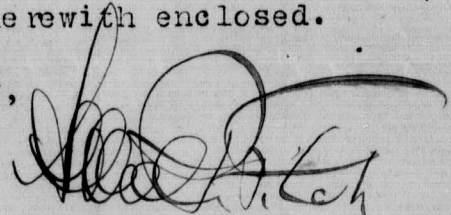
Mayor,

Sir:

You are hereby informed that, pursuant to the provisions of section 124 of the New York City Consolidation Act of 1882, for the reason that I shall be absent from the Comptroller's Office, I have designated and authorized Richard A. Storrs, Deputy Comptroller, to act as Comptroller of the City of New York, on Saturday, April 11, 1896.

A copy of the authorization is herewith enclosed.

Respectfully,

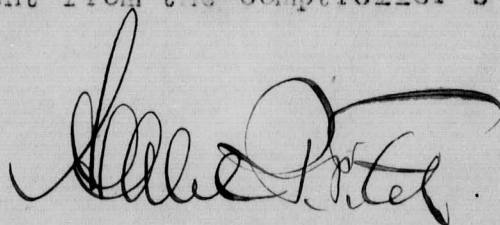
A handwritten signature in dark ink, appearing to read 'R. A. Storrs', with a large, flowing flourish extending from the end of the signature.

Comptroller.

*City of New York,
Finance Department
Comptroller's Office*

APRIL 10, 1896

Pursuant to the provisions of section 124 of the New York City Consolidation Act of 1882, I hereby designate and authorize Richard A. Storrs, Deputy Comptroller, to possess every power and perform all and every duty belonging to the office of Comptroller of the City of New York, on Saturday, April 11, 1896, for the reason that on that day I shall be absent from the Comptroller's Office.

A handwritten signature in dark ink, appearing to read "William P. Miller". The signature is fluid and cursive, with a large initial "W" and a long, sweeping underline.

Comptroller.

*City of New York,
Finance Department
Comptroller's Office*

APRIL 16, 1896

HON. WILLIAM L. STRONG,

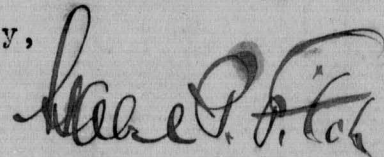
M a y o r :

S i r :

You are hereby informed that, pursuant to the provisions of section 124 of the New York City Consolidation Act of 1882, for the reason that I shall be absent from the Comptroller's Office, I have designated and authorized Richard A. Storrs, Deputy Comptroller, to act as Comptroller of the City of New York, on Friday and Saturday, April 17th and 18th, 1896.

A copy of the authorization is herewith enclosed.

Respectfully,



Comptroller.

*City of New York,
Finance Department
Comptroller's Office*

APRIL 16, 1896

Pursuant to the provisions of section 124 of the New York City Consolidation Act of 1882, I hereby designate and authorize Richard A. Storrs, Deputy Comptroller, to possess every power and perform all and every duty belonging to the office of Comptroller of the City of New York, on Friday and Saturday, April 17th and 18th 1896, for the reason that on those days I shall be absent from the Comptroller's Office.

Laurel P. Kel.
Comptroller.

Hearing before H. H. Mayon
Monday May 11th at 3 p.m.

Under the provisions of section 125, chapter 410, Laws 1882, the head of the Auditing Bureau of the Finance Department was one officer called the Auditor of Accounts

Under the provisions of chapter 495, Laws 1885, legislative authority was obtained for the appointment of two Auditors of Accounts and two Deputy Auditors of Accounts, and from the date of their appointment in January 1887, to the present date there have been two Auditors of Accounts and two Deputy Auditors of Accounts in the Auditing Bureau of the Finance Department.

It is now proposed to increase the number of Auditors of Accounts from two to three and the number of Deputy Auditors from two to three.

The work of the Auditing Bureau is of the utmost importance in connection with the proper administration of the duties of the Finance Department, in the investigation, examination, adjustment, audit and settlement of all claims presented to the Comptroller, including all vouchers and payrolls certified by the various departments of the City Government, the Courts and the various Boards and Commissions having in charge municipal works.

The work of the Chief Officers of said Bureau is so far personal that a large portion of it cannot be delegated to subordinates, and with even the normal increase yearly in the volume of work to be performed, an increase in the number of subordinate examiners and others, does not relieve or distribute the increased labor of the auditors and deputy auditors, for an increase of the number of such officers can only be made under special legislative authority.

With the advance of the city in population, in territory, and in wealth; with the increase in the number of Departments, Boards and Commissions, authorized by law to administer governmental affairs of the city, and to carry on special works of public improvement, and for the public benefit, the work of the Auditing Bureau has increased to such an extent that at this time, the duties of the Auditors of Accounts and of the Deputy Auditors of Accounts, have come to engross not only all the hours of the day but as well many hours of the night, Sundays and holidays.

There is scarcely one night in the week when said officers or some of them are not obliged by reason of the very magnitude and increasing volume of work requiring careful personal examination and investigation to labor until midnight and often until two or three o'clock in the morning with no exception on Sundays and holidays.

Such work is not spasmodic or upon few occasions, but has for a long period of time been almost constant, until the time has come with the increase of business, that the work is beyond even the strong physical endurance of men who cannot, under the law, receive extra compensation for their night and Sunday work so long given to the city, but who do ask that the force may be increased.

It certainly is only justice that some relief shall be given to the present officers, who have for so long a time devoted the time at night and upon Sundays and holidays which really belonged to their families and not to the city, and who have sacrificed their personal and family interests to meet the ever increasing demands of the city's work.

As I have stated, even now, with all the extra work of the Chief Officers of the said Bureau, the increase in the volume of work, makes it absolutely necessary to ask for legislative authority to appoint at least the two additional officers, one auditor and one deputy auditor,

Unless such authority can be obtained, there will necessarily result a great delay in the investigation, examination and audit of the payrolls and vouchers certified by the various Departments, Courts, County Officers, Boards and Commissions.

It is essential to the good name and credit of the city that the adjustment and settlement of claims, and the payment of salaries and wages should be made with the utmost celerity consistent with a careful and thorough examination of the same, and of the vast number of laws increasing yearly, upon which the validity of said claims and payrolls depends.

Some idea of the increase in the work of the Bureau may be derived from the following statistics :

The additional Auditor and Deputy Auditor authorized by the Act of 1885, were not appointed until January, 1887.

Comparison is therefore made as to increase of work between the year 1886, just preceding said appointments, and the year 1895.

Number of vouchers and payrolls received, examined investigated and audited by the Auditing Bureau, for which also warrants and checks were prepared and disbursement of the moneys due made by the disbursing officers and the Paymaster :

1886 Number of Vouchers	27,745	
representing in value		\$ 57,046,557.88
1895 Number of Vouchers	38,708	
representing in value		77,933,911.76

The number of vouchers for the year 1896 will, upon the basis of the number already received exceed 40,000.

Robert P. H. C.
C. M. H.
 Comptroller

136.

[illegible]

1895

1704.

*City of New York,
Finance Department
Comptroller's Office*

JUNE 22, 1896.

HON. WILLIAM L. STRONG,

M a y o r :

S i r :

In accordance with a method suggested by the New York City Civil Service Board and approved of by me, it will be necessary for the several Departments of the City Government, Boards and Commissions, subject to the regulations of the New York City Civil Service Board, to transmit their payrolls to said last named Board for additional certification as to compliance with the regulations of said Board prior to examination and audit by this Department.

I would, therefore, respectfully request that you will transmit the payrolls of your office to said Board, at least one day earlier in the month than it has been your custom to send them to this Department.

The change or method above stated applies to the payrolls of the present month as well as to future months

Respectfully,



Comptroller.

124

1734.

*City of New York,
Finance Department.
Comptroller's Office.*

JUNE 25, 1896.

HON. WM. L. STRONG,

M a y o r :

Dear Sir :

I would be very glad to be informed whether the Commissioners of Accounts have completed their examination of the books and accounts of the late Board of Excise, and whether the amount shown by said books and accounts to be due to the City at the time said Board passed out of existence agrees with the amount turned into the City Treasury as such balance due.

I would also respectfully inquire whether the Commissioners of Accounts have made any calculation of the amount of money which under the provisions of chapter 112 Laws 1896, the holders of licenses issued by the old Board of Excise, extending beyond June 30th 1896, are entitled to receive and recover from the Mayor, Aldermen and Commonalty of the City of New York.

It is quite essential that this Department should be in possession of said information as soon as possible, in order that there may be a speedy determination of the extent of the liability of the City to the holders of old licenses, and of the method which may legally be adopted to meet such liability.

Certain questions in connection therewith have

already been presented by this Department to Counsel to the Corporation, and it is necessary to a full investigation of such questions that information already given to him, shall be supplemented by further facts, of which the answers to the queries above suggested will form a very important part.

I presume the Commissioners of Accounts have already made the investigation above referred to, and I would respectfully request that you will at an early date, advise me as to such results of their investigation as may refer to the points above suggested by me.

It will be noted that under the provisions of chapter 112, Laws 1896, the holders of old licenses extending beyond June 30th 1896, may make demand for the rebates allowed by said Act.

Respectfully,

A handwritten signature in dark ink, appearing to read "Andrew F. Hall". The signature is written in a cursive style with a large, prominent initial "A".

Comptroller.

125



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

July 25, 1896.

Hon. Job E. Hedges,
Secretary to the Mayor,
Mayor's Office, New York,

My dear Mr. Hedges:

The account of The Thomas Manufacturing Company, of St. Louis, Mo., which you sent to me on July 23d, was paid the day before your letter was written.

I have endeavored to learn who, if anybody, could have said that the bill was in the Mayor's office, but have been unable to discover who gave this answer, if it was given at all.

As you say, any such excuse as that would be entirely improper. The vouchers which go from this office to your office are, so far as I know, always returned very promptly. This particular voucher was sent to the Mayor's office on July 3d, and returned on July 6th, but the days intervening were holidays, which explains the apparent delay.

I have written to The Thomas Manufacturing Company a letter, a copy of which I enclose to you.

Very sincerely yours,

A handwritten signature in cursive script, appearing to read "Charles J. Hitch". The signature is written in dark ink and is positioned to the right of the closing "Very sincerely yours,".

Comptroller.



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

July 25, 1896.

The Thomas Manufacturing Company,

212 South Third Street,

St. Louis, Mo.,

Gentlemen:

In the absence of his Honor Mayor Strong, who is on his vacation, your letter of July 20th has been sent by the Mayor's Secretary to me.

I learn that the account was audited in this office, was sent to the Mayor's office on July 3d, was returned from the Mayor's office to this office on July 6th, and was paid on July 22d, 1896. There was no delay whatever in the Mayor's office, as the days intervening were holidays, and the account was practically sent back the same day from the Mayor's office that it was received.

I would be very glad to have any person identified here who said that the bill was in the Mayor's office, and therefore not quite ready, and if your friend to whom that answer was given will

call here and identify the person who said that, he will do me a personal favor for which I shall be greatly obliged.

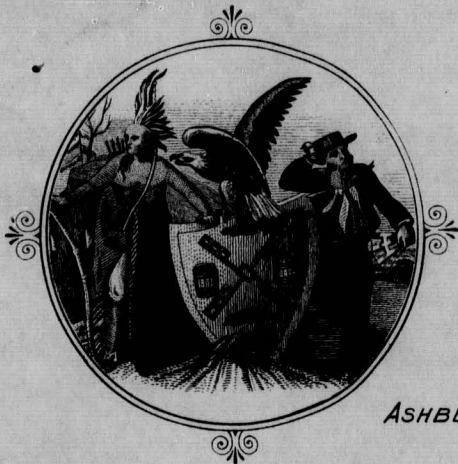
Sincerely yours,

(Signed)

Ashbel P. Fitch,

Comptroller.

126



CITY OF NEW YORK.

Finance Department.

ASHBEL P. FITCH,
Comptroller.

September 16, 1896.

HON. WILLIAM L. STRONG,

Mayor,

Dear Sir:

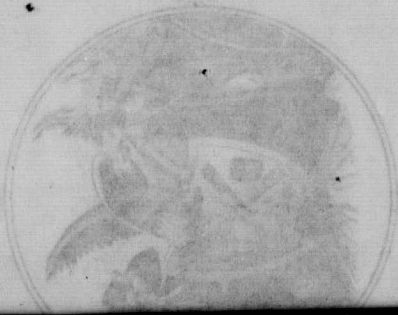
I beg to acknowledge receipt of a communication of your Secretary, dated September 15, 1896, transmitting a communication from the Department of Public Charities requesting certain transfers to be made by the Board of Estimate and Apportionment.

I will give this matter my prompt consideration and report thereon to the next meeting of said Board.

Respectfully,

Comptroller.

127



HON. WILLIAM T. MOH.



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

September 24, 1896.

Hon. Robert Maclay,

President, Board of Education,

Dear Sir:

I beg to acknowledge receipt of your communication of the 24th inst., in relation to payments due to John F. Johnson and Blake & Williams, Contractors on Grammar Schools Nos. 16, 49 and 61 and Primary School No. 30.

Following is a statement of the condition of these claims:

Grammar School No. 16, John F. Johnson, Contractor--Two payments of \$5,800. Bonds have not yet been sold.

Grammar School No. 61, John F. Johnson, Contractor--Payment of \$1,000, now in Chamberlain's office. Warrant will be ready for delivery to-morrow.

Grammar School No. 49, Blake & Williams, Contractors--Payment of \$1,950, now in the Chamberlain's office. Warrant will be ready to-morrow.

Grammar School No. 49, Blake & Williams, Contractors--
Three payments of \$1,950 each. Bonds have not yet been sold.

Primary School No. 30, Blake & Williams, Contractors--
Two payments of \$1,850 each. Bonds have not yet been sold.

You will notice that, except in the case of two payments aggregating \$2,950, it is impossible for this Department to pay these Contractors. The failure to sell these bonds is due to causes of which you have already been advised, and for which I can in no wise be held responsible.

Very truly yours,

(Signed)

ASHBEL P. FITCH,

Comptroller.



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

September 25, 1896.

HON. ASHBEL P. FITCH,

Comptroller,

Dear Sir:

Referring to the letter of his Honor the Mayor, dated September 24, 1896, in relation to certain payments due to contractors on school work, I have the honor to make the following report, giving the reasons why the contracts chargeable to the "School-house Fund" must be paid out of the proceeds of bonds, and not by the application of appropriation accounts.

Taking for illustration the contract of John F. Johnson for erecting an annex to Grammar School No. 16, it appears that this contract was approved by the Board of Education on May 28, 1896, when the sum of \$29,700 was "appropriated from the proceeds of bonds to be issued by the Comptroller with the approval of a majority of the Board of Estimate and Apportionment, pursuant to Chapter 88 of the Laws of 1895." The Board of Estimate and Apportionment approved of the issue of these bonds on June 25, 1896.

The bonds were advertised for sale on August 17, 1896. The Comptroller proposed making awards of School-house Bonds to the amount of \$275,000, but his action did not meet with the approval of the Commissioners of the Sinking Fund present, and no awards were made.

Practically all the moneys applicable to the use of the Board of Education are derived from two sources: Appropriations made for the use of said Board in the Final Estimate for each year; and bonds sold pursuant to acts of the Legislature. The various laws authorizing the issue of these bonds provide that the proceeds thereof shall be used for the construction and erection, completion and furnishing, etc., of new school buildings. Owing to the fact that payment for this kind of work is provided for by the issue of bonds, appropriations made by the Board of Estimate and Apportionment each year in the Final Estimate do not include appropriations for purposes of construction. The only appropriations for the year 1896 which at all approximate such ^{a purpose} work are the appropriations for general repairs. It would therefore be impossible to pay for any "1896" contract for construction work out of an appropriation account because no such appropriation exists; and it has been decided by the Courts that the Board of Estimate and Apportionment cannot create new appropriations, after the making of

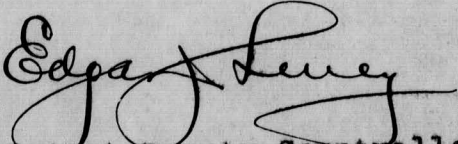
the Final Estimate for each year.

It is barely possible that the contracts of John F. Johnson for sanitary work at the Grammar School buildings Nos. 49 and 61, and the contract of Blake & Williams for heating and ventilating apparatus for Primary School No. 30, are for work of such a character that they might have been originally charged against the appropriation accounts of the Board of Education for 1896 for general repairs--though I think this is somewhat doubtful, as the purpose of these contracts is rather for new work than for repairs. But the Finance Department, in any event, is helpless, since these contracts have not been charged to appropriation account, but to bond account.

The Board of Education is the only Department of the City Government whose contracts are not certified to by the Comptroller, and I am therefore unable to tell, without examining the books of that Board, whether there remain sufficient balances in the appropriations for general repairs which would enable any ^{more} contracts to be charged against the same, in addition to those contracts which have already been thus charged. Judging by the experience of previous years, all of these appropriations will be needed for the purposes

for which they were made, and I do not believe it will be possible for the Board of Education to rescind its action in charging up these contracts against bond account and making them chargeable against appropriation account, even if such a course were held to be legal.

Respectfully,


Assistant Deputy Comptroller

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CITY OF NEW YORK.

Finance Department.

ASHBEL P. FITCH,
Comptroller.

September 26, 1896.

HON. WILLIAM L. STRONG,

Mayor,

My dear Mr. Strong:

In reply to your letter of the 24th, enclosing a letter of our mutual friend Mr. Maclay, I beg to say that Mr. Maclay wrote to me, and to enclose to you a copy of my reply to him. You will see by this that of the five cases cited by Mr. Maclay two have already been paid, being John F. Johnson, on Grammar School No. 61, and Blake & Williams, on Grammar School No. 49. As to the three other payments--Johnson on Grammar School No. 16, Blake & Williams on Grammar School No. 49, and Blake & Williams on Grammar School No. 30--there seems to be no way to make the payments at once. These contracts are chargeable to the School-house Fund and must be paid out of the proceeds of bonds, and not by application of appropriation accounts.

On this subject I requested a report in this Department from Mr. Levy, who has for a number of years been very familiar

with these matters, and I beg to enclose his report to you also.

I am, with great respect,

Your obedient servant,

A handwritten signature in cursive script, appearing to read "Wheeler, Ritch".

Comptroller.

(COPY),



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

October 7, 1896.

Messrs. E. A. Thorp & Son,

417 East 88th St.,

Dear Sirs:

The Mayor has brought to my attention the subject of your recent communication to him in regard to your contract on Grammar School No. 75.

The reason why the payments which you have earned on this contract cannot be made to you is because the City has been unable to sell School-house Bonds, from the sale of which alone such payments can be made under the law.

I expect, however, that these bonds will be successfully sold in the early part of November, after which you will have no difficulty in obtaining prompt payment of the amounts due you.

Respectfully,

(Signed)

Ashbel P. Fitch,

Comptroller.

128



MISSISSIPPI R. & A. THOLO



CITY OF NEW YORK.

Finance Department.

ASHBEL P. FITCH,
Comptroller.

October 8, 1896.

HON. WILLIAM L. STRONG,

Mayor,

Dear Sir:

Enclosed please find copy of a communication addressed
by me to Messrs. E. A. Thorp & Son, of 417 East 88th Street.

Sincerely yours,

Comptroller.



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

OCTOBER 9, 1896.

HON. WILLIAM L. STRONG,

Mayor,

Dear Sir :

I am in receipt of a communication from your Secretary, dated October 8, 1896, transmitting a communication addressed to you by the President of the Department of Public Charities, and duplicate forms of a lease between Charles Siedler and The Mayor, Aldermen and Commonalty of the City of New York of a certain five-story and basement building known as 398 First avenue. These leases are referred to in the letter of your Secretary, as "already executed by the lesser and approved as to form by the Counsel to the Corporation [and] awaiting your (my) signature", although the letter of the President of the Board of Charities states that the lease "is forwarded for the approval of the Sinking Fund Commission."

It appears that this lease has never been authorized by the

Commissioners of the Sinking Fund, as required by Section 181 of the New York City Consolidation Act of 1882. This section is as follows :

"All applications to lease any real estate for the purposes of the mayor, aldermen, and commonalty of the city of New York, including premises required in accordance with law for armories and drill-rooms and places of deposit for the safe-keeping of arms, uniforms, equipments, accoutrements, and camp equipage of the national guard, must be presented to and passed upon by the commissioners of the sinking fund of said city. It shall be the duty of the comptroller, after due inquiry to be made by him, to present to the said commissioners a statement in writing of the facts relating to any real estate proposed to be leased, the purposes for which such lease is required by the city, with his opinion, and the reasons therefor, as to the fair and reasonable rent of said premises. The said commissioners, upon such report, and upon such further inquiry as they in their discretion may make, may authorize a lease of such premises as shall be specified in their resolution, at the rent therein set forth, for a period not exceeding five years, but such lease shall not be authorized except at a fair and reasonable rent, and unless the commissioners are satisfied and shall so express that it would be for the interests of the city that a lease of the premises for the purposes specified should be made. Without the consent of the said commissioners the premises leased shall not be used during the period of the lease for purposes other than specified in said resolution. If the city shall, prior to the making of the lease, have entered upon the possession of the property, the lease may be made to commence as of the date when the occupation commenced."

I am, therefore, unable, under the law, to execute this lease, and herewith return the same with the letter of the President of the Department of Public Charities.

I would respectfully suggest that if the President of the Department of Public Charities desires to have this lease entered into by the City, it would be well for him to address a communication to the Commissioners of the Sinking Fund in regard thereto,

stating, as is usual, in detail, the reasons for hiring the property and the terms and conditions upon which he desires said lease to be made. In the event of the matter then following the usual routine and being referred to me for examination and report, it will give me great pleasure to give my prompt attention thereto.

Respectfully,

A handwritten signature in dark ink, appearing to read "Albert P. Fitch". The signature is written in a cursive style with a large, prominent initial "A".

Comptroller.

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for accounts of the

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CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

October 9, 1896.

HON. WILLIAM L. STRONG,

Mayor,

My dear Sir:

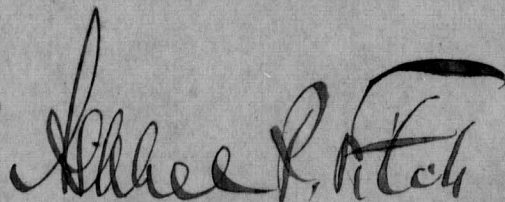
I have received your communication of the 9th inst. in relation to advertising the next issue of City bonds.

The date which I have fixed for this sale--November 9--was determined upon after consultation with the leading purchasers in this city of our bonds. If the advertisement is published on Monday next, as I anticipate, practically one month's notice will be given, which I think will be ample to secure bids from foreign bankers, should the latter desire to bid at all. The representative of one of the largest bond houses in this city (perhaps the foremost in purchases of New York City bonds) informed this Department that a very large quantity of State and municipal bonds were being held back for the election, notably in the case of the city of Boston. He stated as his opinion that bonds would sell as well 48 hours after election as they would a week or so later;

and, furthermore, said that he believed it to be good policy for the City of New York's offerings to be among the first; if our proposals were opened a week or so after election a great many millions of State and municipal bonds would have been sold in the interim, thus to a certain extent supplying the demand therefor and spoiling our market. This gentleman even suggested as early a date as Friday the 6th of November for this sale, but, after mature consideration, I concluded to make it the 9th.

While I am glad at all times to receive any suggestions in regard to such matters as you may care to make, I beg to remind you that as Section 146 of the Consolidation Act makes it the exclusive duty of the Comptroller to invite proposals by public advertisement for the sale of bonds, the attendant responsibility is also exclusively mine. This responsibility I am perfectly willing to assume, should you, in the light of the foregoing statements, still disagree with my conclusions.

Respectfully,



Comptroller.

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City of New York,
Finance Department
Comptroller's Office

OCTOBER 20, 1896.

HON. WILLIAM L. STRONG,

Mayor, Chairman, Board of City Record,

Dear Sir :

I beg to call to your attention as Chairman of the Board of City Record, the inferior quality of printing, stationery and blank books which have been furnished during the current year.

In the early part of 1896, the paper selected and contracted for by the Supervisor of the City Record, for blank books for the Bureau of Arrears and the office of the Stock and Bond Clerk, was of such inferior quality that other and better paper had to be substituted at a loss to the city of about one thousand dollars.

The requisition of the Finance Department for stationery etc. for 1896, included Crane's No. 29 bond paper for my own use--this being the paper which had been supplied in 1895. This paper was not supplied,-- a very inferior quality being furnished,-- and a subsequent special requisition, which I made on March 13, 1896, was unheeded.

The pads, both yellow and white, furnished to this Department, have proved unfit for use with pen and ink. The pencils have been so poor that many of the officers

and employees have been unable to use them, and have supplied themselves elsewhere. The paper on which the city warrants and paymaster's checks have been printed, is so poor as to catch the pen in writing and often to make the ink run. The lithographing thereof is also objectionable by reason of wet printing.

The backs of city contracts filed in this Department are of such flimsy quality as to tear on first handling, and are sometimes badly injured even before reaching this Department. As these contracts are important public records, which have to be carefully preserved for future reference, and as they are necessarily subjected to frequent handling by this Department, I regard it as highly essential that a proper quality of paper should be used therefor.

Your attention is respectfully called to the matter with the view of obtaining from the Supervisor of the City Record better qualities of supplies in the future.

Very respectfully,



Comptroller.

*Please see certificates
attached -*

*City of New York,
Finance Department
Comptroller's Office*

October 20, 1896.

HON. ASHBEL P. FITCH,
Comptroller.

S i r :

Referring to the letter addressed by you to
Hon. William L. Strong, Mayor, Chairman of the Board of
City Record, dated October 20, 1896,

We, the Undersigned, hereby certify in regard
to the items respectively set above our names, that the
statements contained in said letter are true.

In respect to the paper contracted to be sup-
plied for blank books for the Bureau of Arrears and the
office of the Stock and Bond Clerk, and in respect to the
backs of City Contracts.

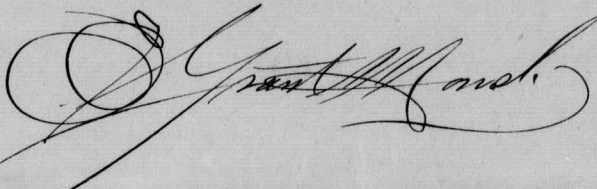
Thomas Dwyer

In respect to the bond paper ordered for the
Comptroller's own use; the pads, both yellow and white,
furnished to this Department, and the pencils so furnished.

E. H. Ervois

HON. A. P. F. 2.

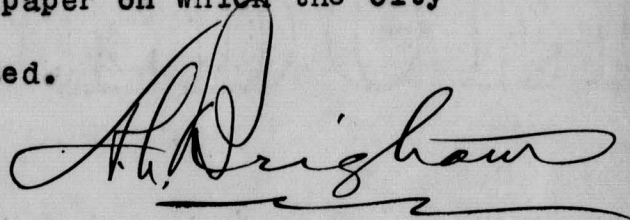
In respect to the backs and binding of the
City Contracts.

A handwritten signature in cursive script, appearing to read "Grant Marsh".

In respect to the paper on which City Warrants
are printed, and in regard to the lithographing thereof.

A handwritten signature in cursive script, appearing to read "W. W. Weeham".

In respect to the paper on which the City
Paymaster's checks are printed.

A handwritten signature in cursive script, appearing to read "A. A. Brigham".

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CITY OF NEW YORK.

Finance Department.

ASHBEL P. FITCH,
Comptroller.

October 31, 1896.

Mr. Dion L. Burrows,

Chief Clerk for Mayor,

Dear Sir:

Your attention is respectfully called to the matter of warrant 6150 mentioned in the letter of the Comptroller to the Importers and Traders' National Bank, a copy of which I enclose.

Sincerely yours,

Comptroller.



CITY OF NEW YORK.

Finance Department.

ASHBEL P. FITCH,
Comptroller.

October 31, 1896.

To the Importers and Traders' National Bank,

Gentlemen:

There has just been brought to me for my signature warrant No. 6150, intended for payment of payroll of the clerks of the City Court, dated October 31, 1896.

This warrant which has not been signed by me was signed by the Chief Clerk for the Mayor and by the Chamberlain, and deposited in your bank to the credit of the City Chamberlain.

I desire to thank you for calling my attention to the matter, inasmuch as, of course, no payment can legally or properly be made out of the City Treasury upon a warrant which does not bear my signature.

Sincerely yours,

(Signed)

Ashbel P. Fitch.

Comptroller.

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*City of New York,
Finance Department,
Comptroller's Office,*

OCTOBER 31, 1896.

HON. WILLIAM L. STRONG,

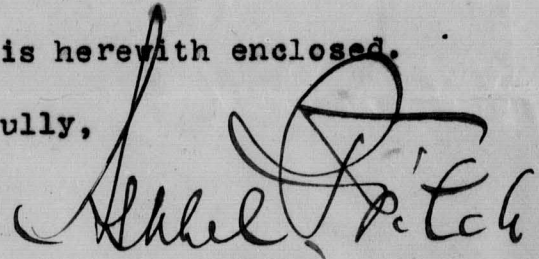
M a y o r ,

S i r :

You are hereby informed that, pursuant to the provisions of Section 124 of the New York City Consolidation Act of 1882, for the reason that I shall be absent from the Comptroller's Office, I have designated and authorized William J. Lyon, Deputy Comptroller, to act as Comptroller of the City of New York, on Monday, November 2, 1896, until 12 o'clock, noon.

A copy of the authorization is herewith enclosed.

Respectfully,

A handwritten signature in dark ink, appearing to read "Samuel J. Tilden", written in a cursive style.

Comptroller.

HON. WILLIAM P. STRONG.

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OCTOBER 27, 1866.

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*City of New York,
Finance Department,
Comptroller's Office,*

OCTOBER 31, 1896.

Pursuant to the provisions of section 124 of the New York City Consolidation Act of 1882, I hereby designate and authorize William J. Lyon, Deputy Comptroller, to possess every power and perform all and every duty belonging to the office of Comptroller of the City of New York, on Monday, November 2, 1896, until 12 o'clock, noon, for the reason that during that time I shall be absent from the Comptroller's Office.



Comptroller.

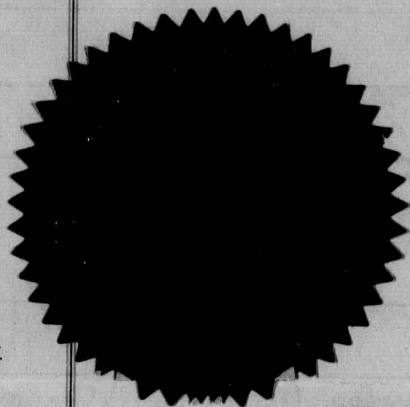
579
I, Perry Bartholow
Consul of the United States of America,
assigned to and located at Mayence,
Hesse, in the Empire of Germany do
hereby certify that I have caused to be
made, by the attachés of my office, thorough
and diligent search and enquiry at
Geisenheim in Hesse-Nassau for the
firm of Bertram & Co., Wine Dealers or
Wine Producers, and that said firm
has not now and never did have any
office or place of business there, and that
no person in said place or in its neighbor-
hood ever heard of the aforesaid Bertram
& Co., as being located in said place.

I do hereby further certify that
I have caused to be made, through
the attachés of my office, thorough and
exhaustive enquiry for any information
concerning the said Bertram & Co., among
the principal houses in the Wine
and Spirit trade of this district, and
that no members of said trade have
ever heard of the aforesaid Bertram & Co.
and I am credibly informed, after
such enquiries made as aforesaid, that
no such concern as Bertram & Co., exists
or has an office or place of business in
said town of Geisenheim, in the German
Empire.

Given under my hand

and the Consulate Seal of
the United States of America
at Mayence, Hesse,
in the German Empire, this
sixth — day of Novbr. 1896.

Wm. P. Partholon
U. S. Consul



no 384
\$ 2.50

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*City of New York,
Finance Department,
Comptroller's Office,*

NOVEMBER 6, 1896.

HON. WILLIAM L. STRONG,

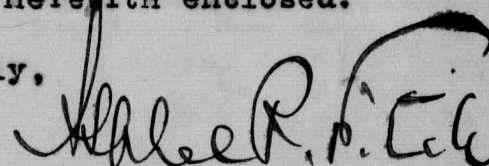
M a y o r ,

S i r :

You are hereby informed that, pursuant to the provisions of Section 124 of the New York City Consolidation Act of 1892, for the reason that I shall be absent from the Comptroller's Office, I have designated and authorized William J. Lyon, Deputy Comptroller, to act as Comptroller of the City of New York, on Saturday, November 7, 1896.

A copy of the authorization is herewith enclosed.

Respectfully,

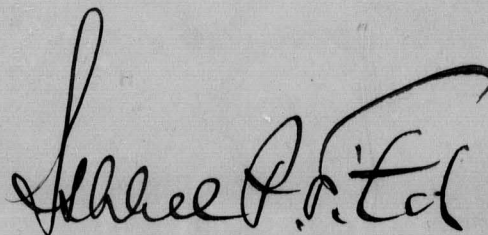


Comptroller.

*City of New York,
Finance Department,
Comptroller's Office,*

NOVEMBER 6, 1896.

Pursuant to the provisions of section 124 of the New York City Consolidation Act of 1882, I hereby designate and authorize William J. Lyon, Deputy Comptroller, to possess every power and perform all and every duty belonging to the office of Comptroller of the City of New York, on Saturday, November 7th 1896, for the reason that on that day I shall be absent from the Comptroller's Office.



Comptroller.



CITY OF NEW YORK.

Finance Department

ASHBEL P. FITCH,
Comptroller.

December 21, 1896.

HON. WILLIAM L. STRONG,

Mayor,

Dear Sir:

I desire to acknowledge receipt of a copy of a report transmitted by the Commissioners of Accounts, under date of December 19, 1896, at your request, stating that certain officials of the various towns and villages annexed to the City of New York June 6, 1895, have in their possession certain moneys due and owing to the Mayor, Aldermen and Commonalty of the City of New York.

Herewith I transmit a copy of a communication by me addressed to A. M. Field, one of the persons named in said report. Similar communications have been sent by me to the several other persons mentioned in said report. I also enclose a copy of a communication by me transmitted to the Counsel to the Corporation.

Sincerely yours,

Comptroller.



CITY OF NEW YORK.

Finance Department.

ASHBEL P. FITCH,
Comptroller.

December 21, 1896.

A. M. Field, Esq.,

Sir:

I am informed that you have in your possession the sum of \$570.34, moneys received by you as Supervisor of the town of Westchester, which are due and owing to the Mayor, Aldermen and Commonalty of the City of New York.

I hereby demand that payment of the same shall be made to the Comptroller of the City of New York within five days from the date of this communication. In the event of failure upon your part to make such payment, steps will at once be taken for the recovery of the same.

Very respectfully,

(Signed)

Ashbel P. Fitch,

Comptroller.

*City of New York,
Finance Department.
Comptroller's Office.*

December 21, 1896.

Hon. Francis M. Scott,
Counsel to the Corporation,

Sir:

I desire to call your attention to the enclosed copy of a report which has just been submitted to me by the Commissioners of Accounts, setting forth certain sums of money which are due and owing to the Mayor, Aldermen and Commonalty of the City of New York, and which are held by certain persons therein named--officers of towns and villages annexed to the City of New York June 6, 1895.

I also enclose copies of communications which I have addressed to said persons, demanding payment of the moneys stated in said report to be in their possession and due and owing to the city.

I would be very glad to have you make a careful examination of the matters referred to in said report, and, if in your opinion there should be any facts connected with the retention of said moneys and their non-payment heretofore to the Mayor, Aldermen and Commonalty of the City of New York which would render said persons liable to criminal prosecution, that you will advise me of the same, and I will at once take such steps as may be necessary to lay the facts before the Grand Jury.

Respectfully,

(Signed)

Ashbel P. Fitch,

Comptroller.

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SIR:

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HON. MR.