

## YORK COUNTY.

GENERAL SESSIONS, *June Term*, A. D. 1853.

YORK GENERAL SESSIONS, January 7, 1852.

*Extract from the Report on County Accounts.*

The Committee appointed to examine and report upon the County Accounts, have attended to that duty, and beg leave to make the following Report:—

## No. 1. Alms House Accounts.

Balance due Commissioners, 30th November, 1850,	£682	7	2
Amount received by Commissioners to 30th November, 1851,	1,029	10	7
Amount paid, or liable for, by Commissioners to 30th November, 1851,	1,762	2	3
Amount due to Commissioners by the several Parishes, to 30th Nov. 1851,	732	14	8

(Signed)

J. A. MACLAUHLAN,  
R. HAYNE.  
JAMES TAYLOR,  
JOSEPH GAYNOR.

The foregoing is published under an Order of the Court.  
G. J. DIBBLEE, *Clerk*.

*Note by the late Commissioner, Mr. COY.*

In the £1,762 2 3 mentioned in the foregoing Report upon the Alms House Accounts, as amount paid or liable for by Commissioners to the 30th November, 1851, is a charge against Fredericton of one hundred and fifty pounds, Commissioner's Salary for the then current and two preceding years; this charge was made at the suggestion of the Sessions. (See *Report of Committee on Alms House Accounts, published in Gazette, page 2,987 and 3,616.*) This charge of £150 having been audited and allowed by the Sessions, a like charge for the like services was made in the Accounts of 1852; namely, £33 6 8. Salary for eight months, amounting in all to £183 6 8. No part of which has yet been paid to the said Commissioner, although every other claim upon the Alms House Establishment is now in course of liquidation, and shortly will be cleared off in full.

*Report of the Committee on the County Accounts and Finances.*

The Committee of Accounts, appointed at the January Sessions, upon a review of the representations made by the Grand Jury, and of the dissatisfaction expressed in the Sessions, by many of the Justices, respecting the financial state of this County, have felt it their duty to enter into a full examination of the County Accounts, with a view to ascertain, if possible, the exact amount due to and from the County.

In pursuance of this determination, they have carefully examined the Auditor's Reports from 1848 to 1852, both inclusive, and the original Accounts for 1852, together with the Collectors' Returns for 1851 and 1852.

It would appear to have been the Auditor's intention to open a debit and credit Account with each person to whom the receipt or expenditure of County moneys had been entrusted; but this intention has been so far but very imperfectly carried into effect; and in ascertaining the balances, the Committee have been compelled to collect the elements of calculation from a variety of sources and documents.

The balances due to individuals, &c., by the County, after deducting what the Committee deem the only positively reliable resources at the command of the County Treasurer, amounts to £373 2 1; but the Committee are by no means certain that the abstract herewith submitted contains the whole liabilities of the County; it can only be considered a close approximation to the actual state of the finances.

The Collectors' Returns of Assessments from 1848 to 1852, exhibit a state of apparent facts that calls for immediate decision.

By the Auditor's Records, it is found that he has at sundry times directed the attention of the Court to this matter, but no action appears to have taken place; the subject is of great importance, and its settlement cannot be long delayed.

Of the Assessment for 1848, there is unpaid—

			£154	4	7
"	1849,	"	84	11	2½
"	1850,	"	176	12	7½
"	1851,	"	82	1	0
"	1852,	"	211	12	9

Total, £709 2 2

Of which sum the Justices must account for £490 11 4; and the Collectors for £218 10 10.

The foregoing amounts do not include the sums "lost in collection," nor the Rates assessed against persons who were "unable to pay." These sums appear to have been regularly offset by the Collectors in their annual Accounts.

While the Committee do not, for an instant, admit that any member of this Court has received moneys from defaulters without either having accounted, or intending to account for the same, yet it must be abundantly obvious that suspicion will be excited by finding year after year an accumulation of suits, without any returns of the sums recovered; and although the Committee are well assured that this arises from negligence alone, they cannot conceal from themselves the certainty that these Accounts will every year become more difficult to arrange.

If the Laws of the Province be sufficient to compel the delinquent Collectors to account for the balances charged against them, the Committee think that proceedings for that purpose should immediately be adopted.

The members of the Committee may, perhaps, be divided in opinion as to the utility or expediency of that Law by which the Grand Jury are entrusted with a power even superior to the Bench in the supervision of Accounts, and of County Finances; but the Committee are unanimously agreed that since the Law has entrusted the Grand Jury with such extensive powers, it is the duty of the Court to give efficiency to the provisions of that Law while it continues in force.

They would therefore recommend that there be annually prepared, and laid before the Grand Jury at the commencement of the January Sessions, a full and detailed statement of the County Finances during previous year.

This mode of proceeding, while it would at once disarm that suspicion which ever attaches to concealment, would also prove to the County, that the Justices are desirous of uniting their efforts to those of the Grand Jury, in securing a judicious administration of the public moneys and resources.

Respectfully submitted,  
JAMES TAYLOR, *J. P.*  
JOSEPH GAYNOR, *J. P.*  
B. YERXA,  
ROBERT GOWAN,  
JOHN M'INTOSH,  
EDWD. SIMONDS.

Fredericton, 14th June, 1853.

*Report of the Committee on Alms House Accounts.*

The Committee appointed by the Court of Sessions in January last, to examine and report upon the Accounts of the York County Alms House to December 1852, have attended to that duty, and beg to submit the following Report:—

In order fully to explain how the Committee have arrived at the conclusion to which they have come, in reference to the exact amounts due to and from the Alms House, as deduced from the Accounts placed in their hands, it will be necessary to enter at some length into a review of the subject.

The Accounts for 1851 and 1852 are made up by the Treasurer in a clear and systematic form, and the payments are supported by the necessary vouchers, except the charges for weekly relief to the out-door paupers in