

Frederickton, and this class of charges appear to have been always passed without vouchers.

As a few erroneous entries appeared in the Accounts for 1852, the Committee, instead of correcting those prepared by the Treasurer, thought fit to remodel them, and the memorandum herewith submitted, marked No. 1, is the result.

That memorandum shews that the credits of the Alms House exceed the debits by £314 9 3½, being the apparent surplus on the 31st December 1852.

The Court are no doubt aware, that it has for many years past been customary with the Commissioners, to charge an arbitrary sum per week for the support of paupers in the Alms House, which rate or sum had no apparent dependence upon the actual cost of such support. This rate varied at different periods, ranging from 7s. per week to 3s. 4d. per week for adults, and half of that rate for children.

If the cost of provisions had been unvarying, the necessary result of this system would have been, either an increasing excess or an increasing deficiency, (unless the expense and charge had been duly adjusted,) but the fluctuations in the price of all articles required for the Alms House so far modified the result, that while in one year a considerable excess of receipts above expenditure might appear, the next year might, and sometimes did, shew a positive deficiency after absorbing the former surplus.

A variety of plans for adjusting and apportioning the annual expenses of the Alms House, appear to have been successively adopted by the Commissioners. The present, or latest method is, to charge direct to each Parish the arbitrary weekly rate before mentioned, and the sum actually paid for clothing, and also a proportion of what are described as "Permanent Expenses," that proportion being governed by the number of paupers belonging to each Parish, who had been inmates of the House during the preceding year.

It is found that no separate charge was made for "Permanent Expenses" during the years in which the rates of 7s., 6s. 6d., and 6s. respectively were demanded; and it is ascertained that the aggregate charge was less in the year when the rate of 7s. was charged, than when that rate was only 4s., with a share of the Permanent Expenses.

The Committee having ascertained that little or no surplus existed upon the 31st December 1844, and that the whole present surplus has accumulated since that period, and that such surplus arises only upon one class of charges, namely, the difference between the weekly rate charged for the support of each pauper, and the actual cost of such support, came at once to the conclusion that the surplus arising in this peculiar manner, must be distributed according to the number of paupers that had been in the Alms House belonging to each several Parish, between the 1st day of January 1845, (when no surplus appeared,) and the 31st December 1852, when the Account terminated.

They found that the number of paupers in the Alms House during the whole period above mentioned, would stand thus:—

Frederickton, equal to one adult for	6851 weeks.
Kingsclear, " "	984 "
Douglas, " "	603 "
Stanley, " "	230 "
Saint Mary's, " "	730 "

9398

The surplus of £314 9 3½ being distributed agreeably to the rule now explained, would give the following proportions:—

Frederickton,	£226 10 6
Kingsclear,	33 3 10½
Douglas,	20 12 1
Stanley,	7 11 0
Saint Mary's,	26 11 0--£314 9 3½

And in the general adjustment these sums have been credited to the respective Parishes.

Commissioner Hartt, of Frederickton, has paid between the 1st August 1852, and the 1st day of November, a sum of £32 4 0½ for provisions to the Alms House, of which there must be charged to Saint Mary's, £4 10 2; Kingsclear, £2 6 11½; Douglas, £2 6 11½; and Stanley, £1 11 2½; to be deducted from the balances due them respectively, and to be credited to the Account of Frederickton.

A sum of £4 2 8 is charged in the General Account of the Alms House, as paid for Professional advice, &c., by Mr. Coy; this is connected with his office as City Treasurer of Frederickton, and is in no way referable to his duty as Commissioner; it must therefore be surcharged to him by the Commissioners of the Alms House.

Respectfully submitted.

JAMES TAYLOR,  
ROBERT GOWAN,  
JOHN M'INTOSH,  
EDWD. SIMONDS,  
B. ROBINSON.

Frederickton, 14th June, 1853.

*General Account Current of the Alms House, (exclusive of transactions by W. D. Hartt, Esquire,) to 31st December, 1852.*

DR.

Balances due to	
John Simpson,	£1 19 6
John W. Brayley,	27 6 8
Spafford Barker,	56 0 11
Alexr. Cumming,	11 6 9½
Mark Needham,	2 5 0
Joseph Fleming, (to 30th November,)	257 0 0
Richard Dunn,	1 0 7½
Joseph Armour,	15 1 8
Total of unpaid Accounts,	£372 1 2

Balance due the Parish of	
New Maryland,	£11 3 1½
Kingsclear,	51 15 0½
Prince William,	0 18 0
Queensbury,	0 18 0
Douglas,	26 2 7
Saint Mary's,	55 12 6½
Total due the Parishes,	146 9 3½

Due to sundries for keeping Paupers for Kingsclear,	6 3 4
	£524 13 9½

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Due the Commissioners by Frederickton, (to 1st August,)	£388 4 8½
Do. do. by Stanley,	9 13 0
	£397 17 8½
Balance in the hands of the Treasurer,	126 16 1
	£524 13 9½

Sundry payments made in 1853 by Mr. Beek, and sums received by him in the same year, are included in the above Account Current, because they appear in Mr. Beek's Accounts for 1852.

Mr. Fleming has a further claim for interest; Mr. Coy claims £183 6 8 for Salary; Dr. Toldervy claims about £17 for services; and none of these charges are included in this Account Current.