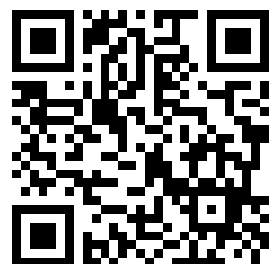

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THE
FOURTH REPORT

OF THE
COMMISSIONERS

APPOINTED TO INQUIRE INTO

THE MANAGEMENT

OF THE
POST-OFFICE DEPARTMENT.

Presented to both Houses of Parliament by Command of His Majesty.

LONDON:
PRINTED BY W. CLOWES AND SONS, STAMFORD STREET,
FOR HIS MAJESTY'S STATIONERY OFFICE.

1836.

TO THE LORDS COMMISSIONERS OF HIS MAJESTY'S TREASURY.

FOURTH REPORT of the COMMISSIONERS, appointed by a Treasury Minute of 9th May 1835, to Inquire into the Mode of Conducting the Business of the **POST-OFFICE DEPARTMENT.**

WE have had under our consideration the general management of the Post, and we feel convinced that it would be impossible for us to propose any substantive alteration in the number of clerks employed, the mode of conducting the business, or any of the complicated machinery of the department, without, in fact, putting ourselves in the situation of Postmaster-General, and devoting many months to the investigation. We have, however, sufficiently informed ourselves on this subject to be satisfied that an alteration in the present system is absolutely necessary, and that the supervision of a Board properly constituted and subject to the control of the Treasury, would tend much to a more regular and satisfactory discharge of the business of this important department.

It appears to us that it is the strong tendency of the present system to place all the duties and powers, both of control and execution, in the hands of a single subordinate officer; and, although we are not disposed to undervalue the services of Sir Francis Freeling, yet we cannot think that this is the proper and satisfactory constitution of any public department. The Duke of Richmond, indeed, broke through the practice he found established of leaving the management almost entirely in the hands of the secretary, and was in the habit of constantly attending and transacting business in person; and we have reason to believe that his successors have followed his example. But the public has no security against a recurrence to the former system, and when we consider how ineffectual any control over such a department must be, without an intimate knowledge of its details, we feel satisfied that as long as it is vested solely in a high officer of state, liable to be removed with every change of administration, it is not likely that it will be much more than nominal.

We, therefore, recommend that a Board of Commissioners, with a responsible chief in Parliament, should be substituted for the office of Postmaster-General. We propose that the Board shall be constituted on such a principle as to make it necessary for the department to be under the immediate control of the Commissioners; and, with this view, we recommend that all correspondence, except what relates merely to matters of detail and ordinary occurrence, shall pass through them by letters signed by themselves, and that no money shall be paid but by drafts with their signatures. We are of opinion that all the officers of the department, whether surveyors, superintendents, or comptrollers, should act only through the Board, and that no clerk or officer should hold any other situation, or receive any pay, fee, or emolument, but the actual sum put down against his name, and considered commensurate to the duty he performs. We also recommend that a record of all official acts done by the Board shall be regularly kept, and that an annual report be made to the Treasury of any alterations in the preceding year, of new expenses incurred, and of the general state of the Revenue.

It may be said that a Postmaster-General can do all that is here recommended; but, looking to other departments, we are convinced that, in practice, it would not be done by an individual. We consider a Board to be peculiarly calculated to

conduct the management of such a department as the Post-office, which requires daily attendance, constant supervision, and a general control of the various branches connected with it; and we express this opinion with the greater confidence, as we find that all those who have preceded us in their inquiries into this subject have arrived at the same conclusion. We refer, especially, to the Report of the Select Committee of Finance, presented in 1797; to the 9th Irish Report of the Commissioners of Inquiry into fees and gratuities, in 1809; and to the 18th and 19th Reports of the Commissioners of Revenue Inquiry, in 1829. We agree with them in recommending that the Board shall be composed of a chief and subordinate Commissioners; but we are of opinion that three of the latter would be sufficient, one of whom might occasionally visit Dublin and Edinburgh.*

We are not without hopes that when the Commissioners have made themselves practically acquainted with the machinery and various duties of the Post-office, they will feel justified in proposing to your Lordships a reduction in several branches of the establishment, and we are satisfied that such suggestions can be most safely acted upon when they come from those whose experience gives weight to their opinions. We believe, therefore, that we shall most usefully discharge our duty by proceeding to investigate those larger branches of the subject, to which we have not yet directed our attention, such as the Steam-Packet Establishment, and other questions of a general nature; but we are persuaded that your Lordships will agree with us that very dangerous consequences might ensue, if, on the examination of a Commission temporarily appointed, your Lordships were induced to make reductions in the establishment in London, which, in practice, might be found inapplicable to the service required.

It is with these feelings and upon the best consideration that we have been able to give to the subject, that we recommend to your Lordships, even in the present Session of Parliament, to give directions that a Bill may be prepared which will enable the Treasury to appoint a Board of Commissioners for the management of the Post-office.

(Signed)

DUNCANNON.
H. LABOUCHERE.
SEYMOUR.

Office of Woods, 23d July 1835.

We have appended some evidence to this Report, which has been received at different times from various officers of the Post-office. We think it advisable to postpone expressing an opinion on the subject to which it refers until your Lordships have taken into consideration the recommendations which we have now made.

* Since this Report was presented to your Lordships we have completed the Inquiry we proposed to make relative to the Post-office Packets, and have considered it expedient to recommend that this Branch of the Establishment should be transferred to the Board of Admiralty; if our recommendations are carried into effect, we are of opinion that two subordinate Commissioners will be sufficient.

LIST OF EVIDENCE.

No. 1.	Evidence of Robert Willimot, Esq., taken 10th April 1827.
No. 2.	„ John Bowden, Esq. „ „ „
No. 3.	„ Inigo Thomas, Esq. „ 20th „
No. 4.	„ C. T. Court, Esq. „ 20th „
No. 5.	„ „ „ 18th March 1835.
No. 6.	„ C. D. Wagstaff, Esq. „ 11th „
No. 7.	„ M. B. Peacock, Esq. „ 14th „
No. 8.	„ T. Lawrence, Esq. „ 6th April 1835.
No. 9.	„ G. H. Freeling, Esq. „ 1st June 1835.
No. 10.	„ Sir F. Freeling, Bart. „ 22d „
No. 11.	„ D. W. Stow, Esq. „ 13th July 1835
No. 12.	„ C. T. Court, Esq. „ „
No. 13.	„ John Bowden, Esq. „ „

EXAMINATIONS.

MINUTES of EVIDENCE taken before the PARLIAMENTARY COMMISSIONERS of
REVENUE INQUIRY, at their Office in Cannon Row, London.

No. 1.

Thursday, 10th April 1827.

Examinations.

No. 2.

R. Willimot, Esq.
April 10, 1827.

Robert Willimot, Esq., was called in, and, having been sworn, examined as follows.—

Do you hold the situation of Receiver-General of the Post-office?—Yes.

When and by whom were you appointed?—By patent in 1819.

Did you give any security?—Yes, £12,000.

Was there any other besides your own?—£6,000 myself, and £6,000 in four sureties of £1,500 each.

How far do you consider yourself as an executive officer?—As a general superintendent; my attendance has been occasional.

Has it, on an average, been one, two, or three days a-week, or not so often?—I cannot say that it has been so often, on an average, hitherto. I have attended occasionally twice, and sometimes (though not often) three times, in one week.

Has it been upon any particular days when it was necessary for you to attend?—When I found I could attend conveniently; but I have had constant communications with my chief clerk, and he has been obliged to come to this end of the town when I could not go into the city.

Are you at all aware what attendance was given by your predecessor?—I believe it was occasional; I don't know how often he attended.

Was Sir John Mortlock your predecessor?—Yes.

Do you hold any other office, either in the Post-office or out of it, exclusive of that of Receiver-General?—Not in the Post-office: I have another situation as Distributor of Stamps to the Excise, and I have held a situation under Lord Liverpool as his private secretary.

Do you at present?—At present.

Is there any fixed salary attached to the situation of Receiver-General?—£800 a-year.

Do any other emoluments accrue to you from that office?—None.

What is the amount of salary which you receive as Distributor of Stamps to the Excise?—£1,000 a-year.

Are there any other emoluments attached to that?—Not any.

Does that office occupy a great part of your time?—It is occasional; it requires a general superintendence; it is a business that I can perform at any part of the day; I generally go from the Post-office there; they are close together: I have besides a daily communication.

In what part of the town do you execute the office of Distributor of Stamps?—In Prince's-court, Broad-street, near the Excise.

Are there any deductions on any account made from your income in either of these capacities?—Not any.

Are there any more persons than Mr. Bowden, your chief clerk, employed under the office of Receiver-General?—Six; there are seven in all.

Are they paid in the shape of fixed salaries?—Yes; they commence at £100 a-year, and are raised from £100 to £500, which is Mr. Bowden's salary now, that is, making it £600; but that has ceased now.

Why has it ceased?—A Treasury minute passed suspending the allowance; it has not ceased as to Mr. Bowden, he receives the £100 a-year.

Is the increase of salary among the different clerks regular?—They rise by rotation.

Do they rise as a matter of course by rotation?—Yes; unless the clerk was incompetent to the situation to which he would rise; in that case I should pass him over.

There is never any preference given?—No, never; I don't know that there has been; not since my time.

Is that rotation regulated by vacancies occurring from death or any other cause?—Yes.

By whom are these clerks nominated?—By the Receiver-General.

Do they give any security to you?—Yes, they do.

Each of them?—Yes.

Though they all give securities, are they all alike?—No, not all alike [*a paper is shown to the witness*]; Mr. Bowden £3,000, Mr. Barker £1,000, and Mr. Hyde, Mr. Taylor, Mr. Cutts, Mr. Blacklock, and Mr. Capper, £1,000 each.

Who fixes the amount of the security to be given by each of these persons?—The Receiver-General.

But it is secured to you individually?—To me: I have been satisfied with the amount of security they gave my predecessor; I have appointed but one clerk since I have been there; the amount of the other securities have remained the same.

Are you aware if they have any other emoluments besides their salaries?—I believe none of them, to the best of my knowledge.

Do they fill any other situation in any other office?—No, with the exception of my chief clerk, who holds a situation under me in my office of Distributor of Stamps for the Excise; their attendance is so confined to this that I don't know that they could.

Are there any deductions from their income under your authority, or under any authority that you are aware of?—No.

There are no deductions for non-attendance?—No.

Are there any other expenses attending the execution of the office of Receiver-General besides the salaries of the clerks?—No, there are none, nor allowance for extra service.

They have no residence within the Post-office, or coals or candle, or private allowance?—No perquisites whatever, I believe; I believe they are allowed a small quantity of stationery.

For their own private use?—Yes; it is very small.

Is that allowed to each of them, or only to particular individuals?—I think each of them is allowed a very small quantity.

Is it a stipulated quantity?—It is not a regular quantity; the chief clerk would not allow them to take more than is sufficient.

Is it under his control that these supplies are granted?—Yes.

Are there any incidental charges that arise in your office as Receiver-General?—Not that I am aware of; not as applying to the Receiver-General's office.

Whom do you consider responsible for the discharge of the duties of your office during your absence?—The chief clerk.

Do the other clerks look up to him as their head and comptroller?—Yes; I place the same implicit confidence in him that my predecessor did; experience has proved to me that such confidence has not been misplaced.

Does he ever find it necessary to consult you on matters of discipline, or have you had no complaints?—I have had no complaints of any clerk; they have all conducted themselves very properly, and to the satisfaction of the chief clerk, and I am perfectly satisfied with them also.

Have you any communication, and of what nature, with the Postmaster-General's office?—Very little officially with the Postmaster-General; of course I can make no payment without that authority; they give a warrant for every payment that is made; I have that sort of communication, but it is not personal.

Have you any more enlarged communication than with the Secretary and the Postmaster-General?—No.

Do you sometimes communicate with the Secretary?—Very seldom indeed.

In your absence does Mr. Bowden receive instructions from any other quarter?—No.

Do you consider your clerks in your absence as accountable to the Secretary for the discharge of their duty?—No, they are accountable to me entirely.

Are any attendance-books kept in your office?—I don't know.

Are any books kept stating at what time they come, and so on?—I believe not.

No report is made to you to that effect?—No.

You don't remember seeing a book recording their attendance?—No; but if they had not been in the habit of attending regularly, I should have received a communication from the chief clerk.

Are you aware what attendance the chief clerk expects and requires from them?—It is daily; three times a-week from eleven o'clock till four, and on the other days it commences at eight with two of the clerks, and with the others at ten; those who come early remain only till three, the others until four every day, and later if necessary. Sometimes it happens that a large receipt of money is sent down late to our office by the Secretary; then they are detained later, of course.

Is there any particular distribution of the duties the clerks perform, or do you yourself assign them any particular distribution of duty?—No; that is done by the chief clerk.

They are all arranged and regulated by him?—Yes.

Are you acquainted with the arrangement as to the manner the duties are distributed among the several clerks?—Generally speaking, I am.

Are particular individuals appointed to receive money?—Yes; one clerk is wholly employed for that purpose after ten o'clock; two are required, as before stated, for the receipt of money in the morning before ten from the inland letter-carriers. Two clerks are employed to carry out bills for acceptance, which takes up the greatest part of their time until two or three o'clock, and then they are employed in the business of the office.

Is there any person under the 47 Geo. 3. c. 59, allowed to receive or pay money upon your behalf as Receiver-General?—Mr. Bowden, the chief clerk, receives and pays money on my behalf.

Is that confined to him?—He has no authority to draw any money; I sign all the drafts myself upon the Bank.

He receives it on your account?—Yes.

But he never pays?—No.

How is it managed that a draft shall be signed at the moment it is wanted?—The drafts are sent to me, I sign a bundle, and they are in the possession of the chief clerk.

Are they blanks?—Yes; but my security is that these drafts cannot be paid by the Bank unless countersigned by the Accountant-General, and it must be stated at full on the draft

Examinations.

—
No. 1.

R. Willmot, Esq.
April 10, 1827.

Examinations.

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itself before he will sign it; in short, the Bank will not pay any draft of mine unless it is so countersigned.

Is there any particular mode of appointing Mr. Bowden to perform this office of receiving the amount of these drafts?—No; in fact the money is transmitted in the first instance by country postmasters to the Secretary of the Post-office, and by him it is remitted to us. I don't know that there are any other sums which the chief clerk is in the habit of receiving.

Only the remittances from the country postmasters?—No; and they all come through the medium of the Secretary.

Does the Secretary take an account of these remittances as they pass?—Yes, of every sum? he sends down a list to us in the course of the day, which is examined and signed by the chief clerk, or by me, when I am there; then that book goes to the Accountant-General.

Does the Secretary, or any person in his office for him, put his initials to this before it comes to you?—No.

You mentioned "when you were there:" has it actually happened that you have gone there for the purpose of discharging the duties of the office?—I have been there frequently for that purpose.

Are there any other acts, except signing warrants for the payment of money, specially required to be done by yourself, under your own signature?—That is the chief; I mean drafts, not warrants.

Are there any other acts which no other officer can do but yourself?—No person but myself can receive from the Bank the city bonds deposited there, or receive the interest upon those bonds.

That is the only one?—Yes.

And drawing checks for the purposes of payment when required?—Yes.

Be kind enough to state the general sources of receipt?—From the country postmasters.

Is the money that is received in London at the General Post-office transmitted to you?—Yes, it is.

How frequently?—Every day.

Have you ever yourself received any monies?—Yes, the interest on the city bonds.

In what form is that transmitted from the General Post-office in Lombard-street? does it come in cash?—In notes and cash.

You are not yourself acquainted with the several officers whose duty it is to pay into your office?—No, I am not.

Are the country remittances regulated by the amount of the revenue?—Yes; they are chiefly made in bills, country notes, and cash.

What is the longest time during which a postmaster in the country holds money in his hands before remitting it?—I believe they are not allowed to keep a great balance in their hands.

Does not the amount of revenue received by each country postmaster in the course of a year regulate the period of his remittance to you?—I am not aware of that.

Is there a particular sum which is usually required to be remitted by the country postmasters?—I cannot answer that; it depends entirely on their receipts.

Are you aware of the principle on which instalments are fixed for remittance from the postmasters?—No; it is done by the Board, through the Secretary, I believe: in short, we have nothing to do but to receive the amount.

You have no means of ascertaining it?—No.

You receive whatever is put into your hands without inquiring whether it is what is due, or more than what is due?—Yes; that rests with the Secretary.

You have stated that payments are made into the Bank daily?—Yes, there are; no money is kept in the office.

Is any notification made to you of the lodgment of money in the Bank?—When the clerks return they bring the Bank-book, which is signed.

Is that the only voucher?—That is the only voucher.

Where do they bring it?—To the office to the chief clerk: two clerks go over with the money, and when they return they bring the book signed by the person who receives it at the Bank.

Is that your understanding of what occurs?—Yes.

Have you satisfied yourself by any inspection of the bank-books?—I have; but do not inspect the bank-books constantly.

It is your impression it is done?—Yes.

(The witness is shown some books.)

Have you ever examined the bank-books?—I have not, as to comparing them.

Are those the bank-books?—These are, I believe.

You say the books are signed each time they are sent: can you point out any signature of any one of your clerks there?—No; I always understood there was an initial or some memorandum made by the Bank clerk, or the person who received it at the Bank, which is the security.

Can you point out those initials in that book?—I have not examined the books myself; I have always understood that was done by the chief clerk daily.

Are you aware that there is a particular mode pointed out by Act of Parliament for verifying the daily lodgements in the Bank?—I always understood that the Act directed that the payments should be made daily, and that they were made daily according to the terms prescribed by the Act.

Are you aware that the books should be produced to the Accountant-General daily?—No; but that the Accountant-General was to inspect the book.

Are you aware that it is required by the 46 Geo. III. c. 83, that the books should be inspected daily by the Accountant-General after they return from the Bank in which the lodgment is made?—I always understood they were inspected by the Accountant-General.

Do you understand that to be adhered to?—Yes.

Do you perceive any signature of the Accountant-General, or anything to signify that he has inspected this book?—I cannot see any.

Are you aware the Accountant-General should keep a book to enable him to check the lodgments in the Bank?—I always understood that he kept a check in his office of the payments to the Bank.

You are not aware of any actual comparison which takes place between the bank-book and any one kept by the Accountant-General, to ascertain the accuracy of the lodgment daily?—No, I am not.

Do you retain any sums of money in your hands?—No.

Not for temporary purposes?—A small sum of about £200.

Is that a sum exactly limited?—I think the sum is £300; but it has never been so much as that.

How was it limited? was it by Act of Parliament, or by the regulation of the Postmaster-General?—I believe by Act of Parliament.

Is it your understanding that, neither in your office nor in the hands of any person officiating in your office, a larger sum than £200 is kept?—I am not aware that there is, unless any sum is brought in late in the day, after the Bank is shut; in that case, probably, there may be a small sum; but they pay until the latest period.

What is the latest period, do you remember?—Four o'clock; the Bank is open till five o'clock, and sometimes it is nearly as late before the final payment can be made.

Do you know what payments are made out of the sum you are authorized to retain?—They are incidental payments I think.

Are there any for officers' salaries?—No.

Those are all paid by draft?—Yes, all by draft.

They are merely small incidental sums?—Yes.

What is the authority upon which these sums are paid in your absence?—Mr. Bowden has a general authority.

Is it a written authority?—No; there is a general understanding: there is no sum paid without the authority of the Postmaster-General.

Not even out of that sum of £200 that you mentioned?—I believe not; I don't know, it is so small; I believe there are very few payments made out of it.

When you mention £200 do you mean £200 a-week?—No, I mean the sum of £200.

Are you allowed to retain that in your hands?—I think I have understood so, in the hands of the Receiver-General; but I have never had anything to do with it.

Do you know the amount of the disbursements made out of the sum retained by you for the purpose of meeting such occasional demands in the course of the year?—I have never paid any myself; it has been done by my chief clerk.

Is any return made to you by the chief clerk of these incidental disbursements?—No; the account is made up quarterly and sent to the Postmaster-General for his warrant to reimburse the Receiver-General.

In fact, you have no knowledge yourself, either of what sums are retained by Mr. Bowden, or what are paid by him?—There are no payments made by him but what are authorized by the Postmaster-General.

Previous to the payment?—Yes, that is his authority for paying.

Has Mr. Bowden a warrant for every payment he makes?—Yes.

However small the sum?—There is a general warrant with the salaries.

But the question is confined to this sum of £200?—I cannot speak as to that sum; I really don't know as to that.

How do you happen to know that that is the sum retained by Mr. Bowden?—When I was first appointed to the Post-office I spoke to Mr. Freeling, and he said a sum of £300 was retained by the Receiver-General as his balance. I have understood that £300 has been retained for any petty incidental payments that might occur.

Have you taken pains to prevent a larger sum being retained?—It is quite impossible that any larger sum could be retained.

Supposing £2,000 were retained instead of £200, how would that be discovered?—By the chief clerk.

Suppose the chief clerk himself should think proper to retain it?—I presume the Accountant-General must know it; he knows what is paid into my office every day; of course he sees the payments in the book, and he would be able to check it immediately.

Does the Accountant-General keep any account in his office, of charge or discharge, against you?—I don't know.

Does he keep an account, showing on one side of it the moneys he knows you receive, and on the other those you have paid into the bank;—I conclude he does; but really I cannot say.

Is there an incident account, if it may be so called, kept separate by Mr. Bowden, of the payment of these little incidents?—Yes, I believe there is.

Does it come ultimately into your account, forming part of your general account?—I conclude it does; every sum does.

Are you aware if any portion of the receipts which come to you as Receiver-General are lodged in any other bank than the Bank of England?—I believe not.

Could that occur without your knowledge?—I think it almost impossible that any sum could be lodged in any other bank, for the payments are made in every day, and the

Examinations.
—
No. 1.
R. Willimot, Esq.
April 10, 1827.

Examinations.
—
No. 1.
R. Willmott, Esq.
April 10, 1827.

Accountant-General sees the Receiver-General's bank-books, and compares the payments made into the Bank with the receipts of the office, and he would ascertain if any sum were retained.

Are you aware whether the office of the Accountant-General is executed by himself or his clerk?—There is a deputy.

Then it is the deputy you allude to when you say the Accountant-General?—Either the Accountant-General or his deputy.

Does the Accountant-General ever attend himself?—I am not aware.

Have you any other account at the Bank of England, except the account of the Receiver-General?—Not any.

Does Mr. Bowden generally retain in his own hands the small balance that is allowed to the Receiver-General, or does he lodge it at his banker's?—No; I think it is in the iron chest. I have never understood that any use was made of it, or that it was a source of profit.

Are there any fixed periods by which your payments into the Exchequer are regulated?—Twice a-week.

On particular days?—Yes. They are made by a write-off from the bank-books, and they give a note for it, which is carried by the chief clerk to the Exchequer.

How is the transfer to the Exchequer noticed in the Bank accounts, do you know?—By the payment to the Receiver-General.

How does it appear by the Bank accounts that there had been a payment into the Exchequer of the sum lodged?—I suppose as a write-off from the Receiver-General.

Will you have the goodness to look into these books, and say if you find any notice there of a transfer to the Exchequer?—The draft I draw is in the form of an authority to them to write off from their books a certain sum; that sum is paid to my chief clerk; he takes it to the Exchequer. There is no risk in transferring it.

Is that bank-book a debtor and creditor account?—Yes.

Are you aware how the Accountant-General gets his knowledge of what sums are transferred to the Exchequer?—I don't see any account here. I conclude by his own books, and by his having countersigned the write-off.

If no transfer were made for a length of time from the Bank account to the Exchequer, how would it be discovered?—I conclude by the daily accounts transmitted to the Accountant-General.

Do you transmit a daily account to him of all your receipts?—No; I transmit to him an abstract of my weekly cash account. Weekly abstracts are sent by him to the Postmaster-General of the balance in the Bank, and if the sum were larger than it ought to be the Postmaster-General would notice it.

In those accounts do you take credit for the sums transferred from the Bank to the Exchequer?—Yes.

How is the proportion to be transferred into the Exchequer regulated?—By the sum in the Bank.

If there were half a million in the Bank, would that be discovered?—Yes, I suppose it would; there is no risk in the transfer.

Is the whole amount at any time known to be in the Bank ordered to be transferred to the Exchequer?—No, I think not.

Are you aware of the principle upon which your drafts are regulated?—I, of course, can only draw a draft under an authority from the Postmaster-General, and I can only pay that sum.

The payments into the Exchequer are not paid by drafts?—No, by a write-off.

Supposing, to-morrow, you were to pay into the Exchequer a sum, you knowing what was in the Bank, how would the amount to be transferred to the Exchequer be fixed?—By the amount in the Bank.

You would transfer the full amount?—Yes, as much as I could.

What would be the limit?—I should not leave a large balance in the Bank.

What would be the reason for leaving any?—I do not know any reason, except that we never pay less than £1,000 into the Exchequer.

You are not aware whether the whole is or is not transferred?—No.

Are the periods for a transfer to the Exchequer fixed under a Treasury order?—I believe they are; they should be made twice a-week. There are three payments, two of which are made on one day; the sum, of course, must vary.

Are those days fixed in the week as Monday, Wednesday, and Friday?—I think so; Tuesday and Thursday.

Your office is open on all days?—Yes, Sunday excepted.

You have stated you can draw no draft on the Bank without first receiving the sanction of the Postmaster-General; does it receive his signature?—No; the warrant does.

Is there any one appointed to see that the draft and warrant correspond?—The chief clerk; it is his business to see that they do.

Is there no other office or check for that?—The Accountant-General, of course, checks it.

Does the Accountant-General see each warrant?—Yes, I believe he does.

Your own is the only signature to the draft?—The Accountant-General's also; he will not countersign it unless he sees the warrant or the authority under which it is paid, and knows the particular circumstances for which it is drawn, which are stated on the face of the draft.

Do you always see the warrant yourself?—Not always.

Is the warrant signed only by the Postmaster-General, or does it bear the signature of the Secretary also?—I believe by the Postmaster-General.

You don't know how these warrants are obtained?—No.

You know nothing of them till they come to you with the authority of the Postmaster-General?—No.

When are you necessarily acquainted with an order for a write-off that may have been issued on the Monday, for example, into the Bank?—There is no time fixed; it is not necessary.

Then you would not know it till you went to your office?—No.

If you were not to go until a week or ten days after, you would not know it?—No, except by the weekly abstract which is sent to me.

Do you always go to the office for the purpose of making these writes-off?—No, they are sent to me sometimes for signing.

They are signed in blank by you?—Yes.

Do you feel that you are incurring any considerable risk by the present mode of managing the business?—No, I do not.

In what manner do you get your discharges?—My accounts go before the Audit-office at Somerset House.

Your accounts are not finally discharged, are they, until everything has been examined?—No.

Supposing the person acting on the behalf of the Accountant-General, and the person acting for you, were to fabricate a draft, who would be responsible?—I should be responsible for that; I should be a loser between the two; there is that risk.

Do you know what is the amount of the daily average receipt?—It is about £30,000 weekly.

Does the security always cover more than you would have in your hands in one day?—Yes, always. I mean the daily receipt of my office.

Even including those periods when the remittances come from the country?—Yes.

How are the bills disposed of between the time of their being remitted and becoming due?—They are carried out for acceptance, and they are called for and are taken to the Bank, and the Bank receives the amount of them.

Where do they remain until they arrive at maturity?—In the Bank of England; they are very numerous, and many for very small sums; but these occasion as much trouble as bills for a large amount.

Whose initials are these in these books?—I think they must be the clerks' at the Bank who have received the money.

You were asked, some time ago, if you could see the initials of the Bank clerks?—I think these are their initials; I am not certain. I have understood that when the clerks return the books they are brought to the office; it is their duty to see the initials are put.

Are those names in the margin the names of the parties on whom the bills are drawn?—Yes, I suppose so.

Can you explain the contents of these bank-books?—These are the entries of the payments of the sums made on each day.

Can you explain the different columns, and in what they differ?—Mr. Bowden will be able to do that.

Do you furnish any accounts to the Accountant-General from your office?—No.

None?—No, I am not aware of any, except the weekly abstract of my cash account.

Nor to the Postmaster-General?—No, except the weekly abstract, which is sent to the Accountant-General.

Are any sent to the Secretary?—They are sent through the Secretary.

That is the mode in which he has cognizance of them?—Yes.

Are any sent ultimately to the Imprest Commissioners?—The account is sent, once a-year, to the Audit-office.

Have you any and what communication with the Accountant-General?—Very little myself; it is principally with my chief clerk.

As between the two offices there is a great deal of communication, is there not?—Yes, a daily communication.

Do you know what it consists of?—There is a communication by the book that is sent down to Mr. Freeling from our office of the sums that are paid into my office; and what we have to look to is the proper authority for paying money, (which is the warrant of the Postmaster-General,) and to receive those sums that are brought to us. It is not our business to inquire from whence it comes.

You get no money from the country except what comes through the Secretary's hands, and he takes an account of all moneys passing through his hands?—Yes, the money from the country comes through his hands.

And nothing else?—No; the London produce of the inland and foreign offices and the twopenny-post comes direct.

Are your accounts vouched upon your own oath before the auditors?—Yes.

Have you ever had an instance of disallowance by the Commissioners?—No; I have had several queries, but never a disallowance; I do not recollect any.

What did the queries arise upon?—When there has been a want of proper authority, there not being a sufficient voucher for the order on which it was paid.

What are the vouchers that support your account?—The receipts of the persons to whom the money is paid.

Do the warrants go to the Commissioners?—Yes.

Are there any other papers accompanying the accounts which go to the Commissioners?—The warrants of the Postmaster-General, and directions from the Treasury.

What are the directions from the Treasury?—If there are any special directions from the Treasury for special payments they would go too.

Examinations,

No. 1.

R. Willmot, Esq.
April 10, 1827.

Examinations.
 No. 1.
 R. Willimot, Esq.
 April 10, 1827.

Of what nature are those special directions from the Treasury?—I believe they come through the Postmaster-General. I was thinking of the payments for steam-packets, which is a new account.

Are any payments made by special directions from the Treasury?—I am not sure: I do not know: none without the warrant of the Postmaster-General.

How are payments for pensions warranted?—By an order from the Treasury, through the Postmaster-General. There is a direct authority to our office for the payment of pensions from the Treasury.

What is the course with respect to superannuations?—That is also from the Treasury.

If a warrant came down from the Postmaster-General, directing you to draw a draft for the payment of a superannuation, would you require to see an authority from the Treasury to make that payment?—Certainly.

Is that the case in every instance?—I cannot say; I know of no instance to the contrary.

Have you any correspondence with persons on the subject of the Post-office service?—No, that rests with the Secretary.

Your clerks have no other avocations?—None that I am aware of, with the exception before stated of the chief clerk; indeed, their attendance is so constant they could not well undertake any other.

Are you sworn as an officer of the Post-office establishment?—No.

Are your clerks?—No.

Have your clerks at any time been employed in any other service except your own in the Post-office?—Not that I know of.

They do not assist in any other department?—No, not in any other department of the Post-office; not to my knowledge, certainly.

Has the number of clerks been increased or decreased since you have held the situation?—No.

Do you consider the number who are now employed quite adequate for the performance of the duties?—I have never received any complaint.

Do you think it could be diminished without disadvantage to the public service?—I think not; two of the clerks are taken up wholly in carrying out the bills.

Do they do nothing else?—Yes, when they return they attend to the general business of the office.

Do they present the bills when due, or carry them to the Bank?—They leave them for acceptance at the different houses, and call for them again; and the bills are lodged in the Bank after they are accepted.

Do they remain with the Bank until they become due?—Yes.

Do they send their officers to receive the money when due?—They receive the money.

Who carries the bill?—The officers of the Bank.

Do you think if the Receiver-General were to attend in person, and be constantly in attendance on his duties there, any of the clerks could be dispensed with?—I don't know; I should think not.

Are the present officers whom you have all efficient?—Yes.

Do you know how long there have been seven clerks in the office?—There were seven when I came; six and Mr. Bowden.

How did the vacancy occur in 1823?—By resignation.

Had Mr. Capper been in any other department of the Post-office before?—No.

Had any other clerks of your office been employed in the Post-office establishment?—I am not aware that they had.

Have you any direct communication with the Postmaster-General?—No.

None at all?—None.

If you had any occasion to make any representation as to the state of your office, how would you do it?—Through the secretary.

Do you consider that the rule of the office?—I should have done so, I don't know if it has ever occurred.

Don't you rather consider yourself as an officer independent of the Postmaster-General?—Yes.

You hold your situation by a patent?—Yes? I am rather placed between the Postmaster-General and the Treasury. I am quite independent of the Postmaster-General.

Still would you only communicate with the Postmaster-General through the secretary?—Through the secretary in the first instance; I have never had occasion, but I think if I had I should have written through Mr. Freeling. Upon any special occasion, however, I should certainly have communicated direct with the Treasury or the Postmaster-General.

You never have had a consultation with Mr. Freeling as to official arrangements?—Never. My chief clerk has occasionally.

Have you considered the establishment of your office with a view to a new arrangement of it, knowing the object which this inquiry was pointing at, either as to its reduction or increase?—No; I was not aware that there was any alteration that could be suggested. I have had several conversations with my chief clerk on this subject, particularly at the time when the small notes were called in; and when the vacancy occurred in 1823, the clerkship was kept open for more than a month to try the effect. At the expiration of that time my chief clerk made a report to me in writing, stating the necessity of filling up such vacancy.

The office hours are from eleven to three and four?—Eleven to four. Three days in the week from ten to four o'clock.

Are those the hours for the whole of them?—Yes; three days in the week two of the clerks come earlier, at eight; and those who come earlier are allowed to go away at three.

What is the occasion of that?—To receive money from the letter-carriers.

Are you able to state if the whole amount of the receipts that come to the Post-office are generally lodged the same day?—Yes, I believe so.

There is no delay in the secretary's office?—No; they are sent down to our office immediately; we have no check on the sums that are transmitted to the secretary.

You have no means of knowing if the money was received to-day or yesterday?—No.

Then it might, so far as you knew, be retained for any period, and you know nothing of it until it come to you?—We know nothing of any moneys until they come into the office, in fact.

You are a mere agent then in receiving the payment?—Yes.

That is the character of your office?—Yes.

The great bulk of your receipts are through the secretary, in bills at a date?—Yes, and sums of money from the postmasters.

Do those bear any considerable proportion to the bills that have periods to run?—Bills at date bear the largest proportion.

Do you recollect the period to which the bills are limited, or the number of days for which they are allowed to be drawn?—I am not sure if it is 21 days or more; but I believe at different dates.

How is that regulated, do you know?—I don't know; I suppose by the Postmaster-General.

Is there any principle by which it is regulated, such as the amount of the remittance, or the distance from London, or any general principle of that nature?—I don't know anything of this officially.

You have no control over the payments except in seeing that the necessary formalities are gone through in your office?—No.

You have stated your situation as private secretary to Lord Liverpool, and you have mentioned the allowances as connected with the other offices; what is the amount you have as private secretary to Lord Liverpool?—£300 a-year; and there is a small situation I hold in the Cinque Ports, I don't know if I ought to mention it, the emoluments of which have been, upon an average of the five years I have held the situation, about £100 a-year.

Does that require attendance?—No, only occasionally.

Are you obliged sometimes to go?—I am not necessarily obliged; it is as serjeant of the admiralty of the Cinque Ports, and there are deputy serjeants who come up to town.

Is your situation in the Excise held by patent also?—No.

During pleasure?—Yes.

Do you give any security in that situation as Distributor of Stamps?—Yes, to the Commissioners of Stamps £5,000.

What is the amount of your stock?—Sometimes it is large, but then it is in stamps, on printed forms, so that they can only be used for Excise purposes.

In whose custody are those stamps?—In the warehouse-keepers'.

When they want a supply is it necessary for you to make application to the Stamp-office?—Yes; the stamps are distributed through the collectors of the Excise in different parts of the country.

Are you in communication with the Board of Excise?—No.

Is yours an office independent of the Board of Excise?—Yes, it is.

Where do you get your stamps from?—From the Stamp-office.

What is the largest stock which you happen to know that you have occasionally?—I have had as large a stock as £12,000 or £14,000 worth.

There are several large sums in this book of £19,000, £13,000, and £14,000, opposite to which it is written "by him;" does it occur to you how these large sums come there?—They are write-offs for payments to the Exchequer.

No. 2.

Mr. John Bowden was called in, and, having been sworn, examined as follows:

Are you chief clerk in the Receiver-General's office?—I am.

When were you appointed?—In 1818.

By whom?—By Sir John Mortlock.

Had you held any situation in the Post-office before that?—I had been in the Receiver-General's office 24 years. I have been 32 years in the Receiver-General's department.

Did you succeed to your situation by rotation?—Yes.

What security did you give?—I gave two securities, with myself, on a joint bond, to the Receiver-General for £3,000.

What is the attendance that is required?—It is daily.

At what hours?—From ten to four, or eleven to four, or later if business requires it; it is frequently later.

Are your securities alive?—Both of them.

Was the same attendance given by your predecessor?—Yes, nearly so; perhaps, being an older man, he was occasionally absent in later years.

Who prescribes the hours of attendance?—It is understood; it is what has been the custom of the office.

Then nobody prescribes the hours, but the clerks attend under your control?—Yes, I attend as regularly as they do.

Examinations.

No. 1.

R. Willmot, Esq.
April 10, 1827.

No. 2.

John Bowden, Esq.
April 10, 1827.

Examinations.
—
No. 5.
John Bowden, Esq.
April 10, 1827.

Is there any attendance-book kept?—No.

Do you hold any other office in or out of the Post-office?—Yes, I was lately appointed under Mr. Willimot in his office as Distributor of Stamps to the Excise.

What is your salary in the Post-office?—£600 a-year.

Do you derive any other emolument from any other source?—Not in the Post-office, except the reimbursement for private postage.

How long has your salary been £600 a-year?—Ever since I have been chief clerk it has been £500 a-year, and after 20 years, which I had served, it was £600.

Explain what you mean by reimbursements for private postage?—We are allowed the postage that is paid for letters that we receive or send on our own account.

What is the salary you receive under Mr. Willimot in his office of Distributor of Stamps to the Excise?—£150 a-year.

Have you any other emolument?—None.

Does that require attendance?—Yes.

What attendance?—Not daily, but frequent attendance in the afternoon.

Is it after the business of the Post-office is concluded?—Yes.

Are there any deductions from your income?—None.

Are you subject to any fines?—No.

Do the clerks under you give security to the Receiver-General?—Yes.

Do you recollect the sum?—£1,000 each; the senior clerk gives £3,000, and every other clerk £1,000.

Do their salaries vary?—Yes, according to rotation.

How are they paid?—Out of the Revenue, quarterly.

Do any of them receive any other emoluments from the Post-office, or are they employed in any other business, in any public situation, or elsewhere?—Not that I know of, except the private postage; I don't know whether it would be considered a public appointment, but one of them is a clerk to some paving commissioners.

What attendance does that require?—I don't know, it does not interfere with his business.

Is it a private paving board in some parish?—Yes, it does not interfere with his official duty.

Have you any allowance in the shape of coals, candles, or stationery, besides your salary?—There is no regular allowance; as to a sheet of paper now and then to write a private letter upon, there is an allowance.

Have you anything to do with the payment of incidental charges that arise from the office?—Yes.

Will you be kind enough to state to the Board how they come before you, and what you consider a sufficient authority for payment?—The incidental charges are comprehended, in our acceptance of the term, under the orders of the Postmaster-General, and they are paid by warrant.

You make no other payment but under the warrant of the Postmaster-General?—None; the Receiver-General's petty incidental expenses, and fees for tallies, are paid, and an account is made out and sent to the Board; they see the account and allow it.

These are all paid out of that balance which is permitted to be retained by the Receiver-General?—Yes.

To what amount?—£200, including £50-worth of stamps, which are necessary to be in the office.

That is not in cash?—No, it is a stock of stamps.

In case of the absence of Mr. Willimot does the whole of the executive business devolve upon you?—It does.

Do you yourself hold any direct communication with the Postmaster-General?—Occasionally, very rarely.

Did you ever correspond with him?—Not with the present; I have not corresponded with him; I might with Lord Chichester; I may have written one official letter to him.

Does that go or pass through the secretary?—In some instances I direct to the Postmaster-General, and put it in a cover, and it goes through his hands; but otherwise an ordinary official communication is made to him, requesting to inform him so and so.

When it goes under cover does it go to him direct, or do you suppose the secretary opens it and passes it?—I don't know one way or the other.

When you send a letter in that way to the Postmaster-General, through the secretary, do you seal it?—Constantly.

You have no means of knowing if he sees it in that state?—Not at all. It is very seldom I have occasion to write to the Postmaster-General, it is very rare.

When you have such occasions upon what subject is it?—I don't think it has been since I have been chief clerk; I cannot charge my memory with having had occasion to write at all to address the Postmaster-General. I have made communications to the Postmaster-General, but then it has been through the secretary, requesting he would inform him what is necessary.

Have you any direct communication with the secretary?—Yes.

Frequently?—Not very frequently personally, for the business does not particularly require it.

What are the subjects upon which you have to communicate?—The receipt of remittances, and the acknowledgment of them.

That does not involve much correspondence?—No.

Do you consider yourself under the control of the secretary, or subordinate to him, or responsible?—Not responsible.

Nor do you receive any order from him?—No; the only order we consider ourselves bound to obey is from the Postmaster-General, as to whether the office is to be kept open longer or for a less time; I know of no other.

When you are absent, which may, by possibility, occasionally happen, under whose control are the clerks considered to be?—The senior clerks'.

Are they considered answerable, or subordinate to the secretary?—No; we have always held that the Receiver-General is the King's officer, and a species of *check* under the Treasury; his patent directs him to obey the order he receives from the Lords of the Treasury but it does not mention a word about obeying the Postmaster-General.

Have you a copy of the patent?—Not with me, but in the office.

You have stated, have you not, that no attendance-books are regularly kept in the office?—No.

In case of your absence, if any of the clerks misconduct themselves, would the chief clerk next in succession to you, report them?—Yes, to the Receiver-General.

Have you had reason to be dissatisfied with them?—No.

If he wishes to be absent whom may he apply to?—To me, and I give leave of absence. If I wish to be absent I mention it to the Receiver-General. If I wish to be absent, if it is for a day, I do not, it being understood that the next in attendance will take care of the duty on that day; and when I come back I look over the business to see if it is properly done.

Is there any particular distribution of labour assigned to the clerks?—Yes.

By whom is such arrangement made?—By myself, but following the custom of the office as I found it, and varying it as the business of the office requires.

Are there any persons specially allowed, as enacted by the 47 Geo. III. c. 59, to receive or pay money on the behalf of the Receiver-General?—No not specially authorized.

Do any clerks appointed by you receive moneys?—All in their several capacities as they may be required to do in the course of their duty.

Is it or not limited to any one or two particular persons?—No.

Is it or not necessary in the appointment of such persons, or in the arrangement you make, to consult the Postmaster-General?—Not at all; I am not aware of that clause.

Are you aware of the second clause in the Act of 47 Geo. III. c. 59, "And be it further enacted that it shall be lawful for any person duly authorized by the Receiver-General and approved of by the Postmaster-General for the time being, to receive any moneys, or make any payments, or sign any drafts or other instruments or writings, or do any act, matter, or thing, relating to the office of such Receiver-General, to receive any such moneys, and make any such payments, or sign any such drafts or other instruments or writings, or do any such other act, matter, or thing, and the same shall be deemed good, valid, and effectual, under the said Act, as if such powers had been given in the said recited Act?—No, it is not acted upon; I apprehend that refers to the Receiver-General appointing a deputy; that is the construction that has been put upon it. But he never has appointed a deputy.

Do you understand all the clerks indifferently to be equally authorized to receive money?—Yes.

That is the practice?—Yes; not to say that a person would go and receive a particular sum; clerks are appointed to receive certain payments, it is part of their duty, if they were there they would receive such payments, another would not go and take that particular sum.

Describe how the receipts of each clerk are checked?—They are checked by myself in the making up of the general accounts of the day.

What means have you of checking them?—The comptrollers of the two offices send to the Receiver-General informing him what money is to be paid on account of postage for that day, the foreign charges for the mails received each day to be paid by the foreign window-men and the letter-carriers; the inland charges for the payments due from letter-carriers and window-men, and the Twopenny-post for the preceding days also. For these the clerks are accountable; these charges are entered against them as an amount for which they are accountable; what they do not produce in the shape of money they must account for by allowances for wages or returned letters, or by the deficiencies of the men, which deficiencies are all reported to the two comptrollers; the clerk has credit for so much difference on account of these men not having paid.

Do you mean the letter-carriers?—Yes, or the window-men if they happen to be deficient; the other part of the charge is made up of remittances from postmasters, which I sign. I always acknowledge the receipt of them to the secretary; the amount is cast up with the others, and that, with the receipt of the Twopenny-post officers constitutes the charge against the clerk.

Are there any acts which are required to be done by the Receiver-General himself?—Yes, he is to sign all drafts for the payment of money at the Bank, and writes-off for payment into the Exchequer.

He first receiving, when he draws a draft for the payment of money, the warrant signed by the Postmaster-General?—Yes, and they are first entered in the Accountant-General's office.

Does the Accountant-General keep a debtor and creditor account of moneys received from the Receiver-General?—He does in effect, but not as a merchant would keep it.

Can he at any time, by reference to the accounts which he does keep, see what sums are in the hands of the Receiver-General?—Certainly.

How does the Accountant-General raise his charges against the Receiver-General?—He receives duplicates of the charges against the letter-carriers and window-men from the two Comptrollers; he receives an account of the money paid on account of the Twopenny-post revenue by the collector, for which the Receiver-General's clerk gives a receipt; and there

Examinations.
No. 2.
John Bowden, Esq.
April 10, 1827.

Examinations.
 No. 2.
 John Bowden, Esq.
 April 10, 1827.

is the book of the Secretary, containing all the remittances, which has previously been signed by the chief clerk in the Receiver-General's office, as an acknowledgment of the amount delivered to him, to complete the charge of all bills, cash, and notes that may have been received from the postmasters. In cases of extra payments, which now and then happen under a minute of the Board, that minute is first entered in the Accountant-General's office before it is brought to the Receiver-General, or, if not, the Receiver-General takes care it is sent up to him. The course certainly is, and ought to be, that the minute be entered first. It sometimes has happened that the money is brought before the minute is received; we never refuse to receive the money on that account.

Then the persons who pay into your office are the window-men, the inland carriers, and the Comptroller of the Foreign-office?—No, not the Comptroller of the Foreign-office.

How do you get his money?—The foreign window-men pay that. There are the inland and foreign window-men, letter-carriers, the Collector of the Twopenny-post, and the remittances from the postmasters, almost all of which come through the Secretary.

These make up the sources of receipt in your office?—Nearly so; there may be occasionally a payment under a minute, as I said before.

From whom?—From the Postmaster-General, to receive money from the dead-letter office; payments for old boilers that have been sold.

State which of these payments are made daily into your office?—The remittances.

And the receipts from the head office, how often?—Three days in the week: the window men and the letter-carriers pay on Monday, Wednesday, and Friday.

Has that always been the case in your experience?—Always in my time, except that the Foreign-office used to pay once a-week and the inland three times, and now they both pay three times.

Why should they not pay every day?—They might, but it would occasion double work; and at present I may say the inland carriers have considerable difficulty in collecting money to pay every other day.

Is that because they give credit?—Yes, exactly so.

Do the window-men give credit?—But little.

Don't they keep accounts with merchants and bankers?—I don't know; I have understood they do give credit partially, but not for any length; the public officers pay for letters the day after they receive them, or something of that sort.

On those days when the letter-carriers do not pay into your office you have comparatively little to do?—Less to do.

Would it increase your trouble much if the payments were made in daily?—Certainly; the payments from the letter-carriers take two clerks in the morning from half-past seven till nine every day they pay, and one clerk the rest of the day: if that were to be the case every day, the same number of clerks would be wanted to do the duty.

But they have two days' letters to account for?—The same number of men pay in, and it does not make much difference if you receive £10 or £5; it might lessen the time; there is the same number to pay, and I don't think they could get the business done with a less number than those that are required for the two days' payment.

Would you require an increased establishment if the whole of the moneys were paid in daily?—I don't know that we should do that; it would require more attendance certainly; the duty would be much more irksome.

How many letter-carriers pay into your office?—There are 115 inland letter-carriers and 30 foreign letter-carriers; I am not certain of the exact number.

You have to check the account of each?—Each carrier pays his own charge.

How do you get that check against these individuals?—In the inland office the town is divided into 12 districts; those 12 districts are subdivided into 110 or 115 walks, some districts having seven or eight walks, some 12 or 14, and so making up the number. There is a man appointed for each division, who makes out a list containing the charge due from each of the letter-carriers in his division, and he signs it, and that amounts to the sum which the Comptroller says is due from the division; then the men pay their charges every other day.

Do you find them accurate?—Generally; now and then there is a difference, but it is very trifling: the men, before they pay (I believe the day before, or on the morning they pay), have access to the charge-taker's book, and if there is any difference they can have it rectified before they come to the Receiver-General.

Who is the charge-taker?—Alternately one person in the division, a letter-carrier, is the charge-taker of his division; it is his duty to make up the amount due from persons in his division, and the sum due from each, and to make the charge against each letter-carrier: I believe they are called book-keepers now.

Which is the largest source of payment of the whole? are the remittances from the country greater than any other single source of payment?—A great deal; nearly double the London.

Do they ever fail in making their payments duly?—Sometimes.

Do you notice that?—In fact, every day for many years past there have been letter-carriers deficient in their payments.

Are they reported?—Regularly to the Comptroller: if they should be unpaid the next receipt-day, they are reported in a note at the foot of the report of the deficiencies of that day as continuing deficient; if they remain to a second receipt-day they are reported again as still deficient, and a note is added that no further notice will be taken of them in any further report, leaving it to the Comptroller to take the proper measures to secure the money.

How do receipts from the colonial department come into your office?—Principally by certificates from the Commissariat.

Through what channel does it come into your office?—Through the Secretary.

In the same way as it comes from the postmaster?—Yes; the postmasters in the West Indies remit these certificates to the Secretary, he enters them in his bill-book, I sign them, they are transmitted to the Treasury once a-quarter, and payment is obtained for them by a warrant on the Paymaster of the Forces.

Do you receive anything from the collector of the by and cross-roads office?—It is abolished under that name.

How often does the Twopenny Post pay in?—They pay three days a-week, the same as the letter-carriers, not quite three days a-week.

There are no fixed periods for their paying?—It depends upon their receipt and the payments they have to make; whenever they have a balance beyond their payments they are to pay it over to the Receiver-General; he knows neither how much they ought to pay, nor whether they pay the right sum.

Are there no stated periods for receiving payment from the Twopenny Post establishment?—They are directed to bring the money they have received on Tuesday, Thursday, and Saturday to the Receiver-General, in part payment of the next pay-day, which they do almost every Tuesday, Thursday, and Saturday in the year; on Tuesday the collector of the Twopenny Post brings £700; on Wednesday he is charged for inland letters £200; and if he brings another £150, we take from these the charge of £200 due for inland letters, and give him a receipt for the remainder as the produce of the Twopenny Post revenue.

What time does he close the accounts?—I don't know.

You merely receive that sum on account?—Yes.

Do these people always pay in cash?—No; bank-notes and cash.

You don't allow them to give bills?—No; we never take a bill for any charge, for nothing but remittances.

Is there any rule as to the dates at which bills should be drawn that are to be received?—I believe there is, but it is what the Receiver-General is not called on to interfere with.

In short, you take every thing that is offered to you?—Yes, I should not object: if I see a bill at a long date, and suppose it may have escaped the notice of the Secretary's clerk, I mention it; but I do not consider it to be part of my duty to do it.

Where does the principal arrear of receipts, or the delay of payment into your office, arise?—I am not aware that there is any arrear except by the Postmaster, who may be a defaulter; if that is an arrear, that I don't know.

Do you believe that all persons who receive it at the office pay it over punctually?—Generally speaking I might say they pay in their receipts as close as they are ordered to pay and as close as they ought to pay.

Is the credit given by the letter-carriers larger than that given by the window-men?—I think the window-man gives the largest credit. He has the largest charge as an individual.

You never know how much is due from the window-man?—No.

Nor from the letter-carriers?—No. I have only known of one instance where a question came before me; I saw the man's books, and I interfered a little, though not in the course of my office, to prevent the deficiencies accumulating. There I saw one of the men's books who had a heavy walk, and gave a great deal of trust.

What was the amount of that trust?—I think upwards of £100. It was a question, as far as I was concerned, what amount it was necessary for such a man to possess to work that walk; that is, to give the credit to the walk.

Is he responsible for that trust?—Yes.

And he derives an advantage from giving it?—Yes; the advantage they derive from that is the greater part of their pay.

If no remittance comes to you through the hands of the Secretary on any one day, do you take any notice of it?—No.

Or if the window-man or letter-carrier does not pay on the day appointed for him, would you report him?—Yes; we should report the Inland window-man or letter-carrier to the Comptroller of the Inland Office, and the Foreign window-man or letter-man to the Comptroller of the Foreign Office.

Have you had occasion to make these reports frequently?—Yes, frequently; not so much of the window-men as of the Inland letter-carriers. I may say we have every pay-day, but the Foreign letter-carriers not so frequently.

Does that arise from the irregularity of the letter-carriers?—From their not paying the charge due from them.

Do you conceive they have actually received the money, or that they don't pay because they have given credit?—I think they don't pay because they have not the money in their possession. I have no idea that the men withhold the money, having it in their possession; but that they may sometimes not have it due to them in their walk, I believe possible. From circumstances I judge so, I have no knowledge of that.

If a remittance comes to the Secretary's Office, and is not brought forward, you know nothing of it?—We know nothing of it until it comes to us.

You have never heard of any delay of that kind?—Not of a remittance from a postmaster; there was a delay of a remittance from an agent at Holyhead.

How did it arise?—I believe the clerk who got that remittance into his hands withheld a part of it.

Was it the clerk of the Secretary's Office?—Yes.

What was his name?—Norris.

When did that happen?—Four or five years ago.

Examinations.
—
No. 2.
John Bowden, Esq.
April 10, 1827.

Examinations.

No. 2.
John Bowden, Esq.
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What was the amount?—One sum was rather more than £200, and another sum I believe of £300, but I don't know precisely.

How was that detected?—When the account came to be made up it appeared the agent had claimed credit for more than he had received credit for, and it was discovered.

Was that when the Accountant-General examined the quarterly account?—There was an irregularity in the method of receiving it. It was in the outset of the steam-boats, when the account was kept separate; the money was intended to be paid, and it ought to have been paid, but it was withheld by the clerk.

Did he ultimately make good the deficiency?—No, not the whole; he absconded.

Who lost that money?—The revenue; the deficiency is about £70.

Had he no securities?—They recovered the whole amount of their security from them.

You did not fully explain how it was detected, will you do so more clearly?—I did not detect it myself. I had nothing more to do with it than hearing that they were carrying the money to the Bank that they had received from the steam packets. I mentioned it to the chief clerk in the Secretary's Office that I considered the Postmaster-General was violating the patent, and doing what he ought not to do. The patent required them to cause all money to be paid to the Receiver-General, and by opening an account elsewhere they were infringing the patent. He mentioned it to the Secretary, and after that very soon the money was brought to the Receiver-General. It was then they found the deficiency for which Norris absconded.

How long was it after the receipt of these sums that they were brought to the Receiver-General?—After the receipt of the first, I should think—but I speak according to recollection—it went on for nearly three months before they brought the money from the Bank. There was some delay in bringing what was remitted by the agent, owing to some signature not being obtained.

But how long had this person the money in his possession that he did not account for?—I think the sum of £200 he might have had a month, and the other sum somewhat longer.

In whose name was that account at the Bank kept?—Mr. Freeling and his son, Mr. George Henry Freeling.

Do you suppose that any advantage would be derived from the account being kept there?—No.

Nor any interest?—No; it was done at the time with a view to keep the profit of the steam-packets distinct.

Would not that have been equally insured by an account kept at the Post Office?—Yes; as soon as I spoke about it, it was determined to bring it into the regular course.

Are any other accounts kept in the Bank of England, or in any other bank, by any individual, of the sums received in any way out of the Post Office establishment?—I understand there are.

What do you understand them to be?—I understand the sum collected from letter-carriers to provide for the superannuation of the old letter-carriers; that, I believe, is partly invested in the funds, some is kept in account with the Bank of England, and there is also the Captains' Widows' Fund, the Packet Captains.

In the name of the letter-carriers and the packet captains?—I don't know; I think in the Secretary's, and, in some instances, in one or two other parties as a trust; it never comes in any shape officially before me; it is mere casual information.

Has the Receiver-General anything to do with the Fee Fund?—No, except that he receives £750 a year, under a Minute of the Postmaster-General, from the Secretary's Office.

Have these payments been made for several years past?—A good many.

That constitutes part of the revenue when it comes to the hand of the Receiver-General?—Yes; we do not require a Minute for every payment. There is a general Minute that the clerk of the Fee Fund in the Secretary's Office shall pay at the rate of £750 a year, quarterly, to the Receiver-General, and it has always been regularly paid at the end of one quarter for the preceding quarter.

It is ultimately paid into the Exchequer, and there is no risk attached to it?—No; it forms part of the revenue.

Do you mean that there is always an arrear of one quarter in that payment?—Yes, they have always one quarter: they pay to the 10th of October about the 5th of January.

Is that always so?—Yes.

Is that necessary?—I cannot say.

Where is the money in the mean time?—I apprehend I am speaking from mere opinion: it is not collected by the Treasurer or the Secretary of the fund, it is collected in the course of the quarter to enable him to make the payment; that I have understood to be the case, but I am not able to say positively it is so.

Of what is that fee fund composed?—Of a subscription from the merchants for the packet and shipping list.

Fines do not constitute any part of it?—No, not to my knowledge; they may, but not to my knowledge. I believe, though, the fees that used to be paid for expresses go to that fund, but I am not quite certain.

Are there any fines that come into the revenue?—Very rarely, that I know of.

With reference to what was mentioned in an earlier part of your examination, do you recollect a day occurring when no remittance came from the secretary from the country postmasters during your occupation of the office as chief clerk?—I hardly think there has. There may have been such a thing. If, on Good Friday, they did not bring us the money, it is brought to the Receiver-General's Office, where we are in attendance, for security, to be locked up, and that money is entered on the Saturday. There may have been such a thing happen;

it is very rare indeed. I cannot say that I am certain such a thing has occurred: it has sometimes been confined to one or two remittances, but I cannot say a day has passed, to my recollection, without a remittance.

Examinations,

No. 2.

John Bowden, Esq.
April 10, 1827.

What is the average amount of the daily receipts?—I can hardly say.

What is the average amount of the receipts weekly?—The receipts are various: three days in the week we have inland and foreign charges; if it happens to come on the 11th of the month, for instance, the receipt of that day will be very large; if, on the contrary, we take a day—Tuesday, Thursday, and Saturday—when there are but little remittances from the Secretary, except the Twopenny Post bringing some few hundreds of pounds, the receipt will be very low; I did make out an average.

Do you know what is the weekly average?—The weekly average of the inland and foreign charges I should estimate at £10,000, but the post-masters vary very much. We might say, in the first week, they average something like £15,000 a week from the post-masters, but they are not regular; one week they may be £30,000, and another £10,000.

How do you dispose of Bills that come from the post-masters?—We enter them, taking the particulars, and then send them out for acceptance, such as require it. Two clerks are employed for that purpose; it is a part of their duty; and, when they are accepted, we send them to the Bank to obtain payment.

As soon as they are accepted, you send them to the Bank?—Directly they are brought in.

Will you state how you make up your daily accounts with a view to the lodgments in the Bank?—We enter all moneys,—that is to say, cash and bank-notes,—that are received in what we call a day-book, three days in a week, and the other three days, receiving nothing but post-masters' cash, we enter it into a book called the Postmasters' Book; and those entries are copied into the day-book on the second day, making the operation of the two days one.

How often do you make lodgments in the Bank?—Every day.

How do you ascertain the amount lodged each day?—By the whole amount that is received.

Is that the practice, to lodge the whole amount every day?—Yes; perhaps there may be some instances where we cannot do it when we receive great quantities of specie in bags, and have great difficulty in counting it over to see that it is right on the day we get it; then it is deposited in the Bank for security, and when they have counted it over, they give us credit for it; but if it is possible to do it in a day we get it done.

Do you retain no part of the receipts in the office?—None. On the days that we cannot pay the whole of the money, it is locked up, and carried to the Bank for security during the night: it is not placed to the Receiver-General's credit, nor does the Bank acknowledge it as a sum; they merely take charge of it to prevent loss.

Is no sum retained for occasional payments?—Nothing but the £200.

Do you keep it up to £200?—It is always £200. We take £50 for the Christmas gratuities; and then, as soon as the Receiver-General's incidents are paid, that money is paid back two or three weeks afterwards.

The clerks have no other profits or emoluments that you know of?—No.

How long is it since the Receiver-General ceased to derive profit from the use of money?

—Mr. Willmot never did.

Did his predecessor?—No; no one since Mr. John Mortlock, nearly twenty-five years ago.

No part of the revenue or the receipts is lodged anywhere but in the Bank of England?

—No.

Do you occasionally get a sum of money sent to you after it is too late to carry it to the Bank?—Very rarely: it does happen now and then, but it is generally a small sum.

When that does happen, do you retain it at the Receiver-General's Office until the next morning?—Generally not—I may say almost invariably—except it comes after the time for sending it to the Bank; then, if it is a small sum, we lock it up in the chest in the office.

How late do you send to the Bank?—Four o'clock.

How do you prepare the money for lodgment, and how is it effected as a payment into the Bank on account of the Receiver-General?—It is a payment; the thing I receive is a mere book which they take.

But how do you prepare that sum which is to go to your credit on the account?—The bank-notes are arranged according to their value; a list of them is made on the back of the largest note, or on a piece of paper, if it is not capable of being written upon, specifying the particulars of each of the notes,—so many ones, so many fives, and so many tens.

What passes between you and the Accountant-General with respect to that lodgment so made?—Nothing.

You don't compare the charge on his books against you with the sums so given to the Bank?—No.

Could he do it?—He could not do it.

Does he not know it before you have made your lodgment?—No, he can hardly be acquainted with what comes through the Secretary; he could not know how much the letter-carriers had or had not paid. After having made out the list of the bank-notes, the amount of the specie that forms part of the payment is added, that specie is carried over to the Bank, and after the tellers there have agreed to the amount being correct, they give a ticket for it; the ticket is carried with the bank-notes to the Inspector of the Bank to be examined, to see if they are good, and after that they are paid into the Drawing Office. In case of a very large parcel of bank-notes the process is not so direct: they take the money-tickets and the bank book, and set the amount short in the books, for they send the notes in bundles to the Inspector's Office, and, if they are found good in the course of the day, they are carried to the account.

Examinations.
No. 2.
John Bowden, Esq.
April 10, 1827.

Whose business is it to ascertain the total amount that should be deposited in the Bank daily?—Mine.

You do that daily?—Yes.

Describe how you do it, and what record you make of it?—Our account is stated in the day-book of the office, which contains the charge from the Inland Office and the Foreign Office; the money received of course from the Post-Masters; arrears of deficiencies of the letter-carriers, if there are any; receipts of the money paid on account of the Twopenny Post revenue and casual payments that may be made to the Receiver-General; from that is deducted the deficiencies of the letter-carriers, and the weekly wages allowed them; the balance goes to the Bank.

Who checks that account?—I do.

Who controls it over you, any body?—Nobody but the Accountant-General.

When does it come to him, or how does he get the control?—He gets it the next day.

How is he enabled to check it?—By the delivery of the duplicate of charges to him, the production of the certificate from the Comptroller of the Twopenny Post of the money paid to the Collector, and by the examination of remittances brought from the Secretary, which goes to him daily.

Does he get from your office any part of the information necessary to check proceedings in your office?—No.

He gets it all from separate offices?—Yes, his clerk comes down to examine our bank-book to see what payments are made.

Then he does get it from your office?—Only as to the payments; he examines the bank-book to see if any sum has been paid in as sundries or cash; and taking the sums, at least against the dates, he can ascertain if the whole money to be paid in one day has been paid; and he does that weekly.

Who takes this money to the Bank?—Two clerks.

Are they always the same?—No.

You say they have it entered in a bank-book?—Yes.

What do they do with it?—They bring it to me.

Is it carried to the Accountant-General?—No, he can have access to it in the Receiver-General's office.

Has he that access daily?—Whenever he chooses daily, as near as may be.

How often is he in the practice of inspecting it?—Daily; they may miss a day.

Does he make an entry in the book to signify that he has inspected it?—No, his clerk takes a memorandum of the payments he finds entered in the book.

Then there is nothing appearing on the bank-book to show that the Accountant-General has inspected it?—No.

Does the Accountant-General's clerk take the memorandums from that book *seriatim* as to the sums, or does he only put down the total?—He takes each sum of cash out separately.

Distinguishing it from bills?—He don't take the bills out, I believe.

He only takes the amount?—He takes the particulars of the different payments of cash; they check the bills in another way.

What is that other way?—They charge the Receiver-General with all bills due in the course of a week, and then they find he has paid the money into the Exchequer. I don't know that they check them precisely.

What is done if a bill is dishonoured?—The Receiver-General returns it to the Secretary, taking a receipt in his own book from one of the Secretary's clerks, to whom the bill may be delivered. Then the practice of the Secretary's office is to enter the particulars of such a returned bill in a book, which is sent up to the Accountant-General to discharge the Receiver-General.

Are many of these bills dishonoured?—Not many.

Was it never the practice for the Accountant-General to inspect daily the bank-book, as to the lodgments that had been made?—No, no more than it is now.

It seems uncertain whether it is done now or not, does it not?—Yes.

Is it optional?—Yes; he more frequently sees the money that is paid in the day after, than on that day.

Is there any difficulty in submitting these to him daily?—No, it is late sometimes.

What time do you make your latest lodgments?—Four o'clock.

What are your regular office hours?—Four o'clock, if we can get done. If the bills are heavy, we must go on till five. We begin three days in the week at ten, and the other days at eleven.

What time is this bank-book brought?—It depends upon the time at which we can get the money cleared.

Supposing they go at four, what time will they come back to you?—Generally about four, except on these very heavy days.

What time is the bank-book brought from the Bank?—Four o'clock. We could not get the book back before four frequently.

You don't send the money altogether?—No; being so near the Bank it is a convenience to get the money in as we receive it. Having so much specie, the account is running on during the day; vouchers for which, at the end of the day, form one sum.

Do you find a material difference as to the medium of payment since the resumption of cash payments?—Yes.

Do you ever leave office before this book is finally made up for the day?—Very rarely.

Then to whom would it fall to see that it was all right, and to make it up?—This is not made up on any one day.

Is not that a banker's daily book?—It cannot be made up at one particular time: the entries are made every day.

Then the entries are brought back to your office?—Yes.

Who examines them on their arrival there?—I should if I were there. If I were not there, the senior clerk would.

Does he never leave it before that book is brought back?—Sometimes he may. We take every pains, and are very precise as to sending two persons. We consider ourselves pretty safe in securing payment into the Bank.

Is this book always brought back to the office before you leave it?—Not every day; sometimes not. It goes backwards and forwards frequently in the day.

Are these the only books, or are there any others?—No, these are the bank-books for the Post Office.

Are these merely entries of the sums paid in?—And the sums paid out also.

That is, a debtor and creditor account?—Yes; the practice of the Bank is to keep all the real accounts on the right-hand side, and these [*referring to the book*] are short entries, not money.

These on the left are short entries?—Yes; bills not due are not carried to the right hand until the bills are paid. There is a bill due the 20th of October, and another due the 3rd of December; this due on the 3rd of December is not carried out till the 2nd; this column contains all payments into the Bank, and this all the drafts drawn out.

What is the meaning of the words "by him" in the columns?—That is the writeoff by the Receiver-General; it means the Receiver-General.

How do you ascertain what sum shall be written off?—By making up an account of the receipts for the week, deducting the payments that have been made, paying the difference into the Exchequer. We never pay a fraction under one thousand.

You pay the total of the balance in the book?—No, we write off the sum that will make that account correct.

Suppose £200,000 was in the Bank this day, and to-morrow was an Exchequer day, what sum would you write off?—On Wednesday we should write off £200,000, supposing there were £200,000 and a few hundreds, and we had no information that a large payment was expected on Friday, we should pay the whole of that (leaving the hundreds) into the Exchequer on the Receiver-General's account; meaning his official account as Receiver-General: for in this bank account there are some sums for Land Taxes, which have been deducted, and which are paid only once in the half-year, consequently there would appear in this account a sum equal to one quarter's Land Tax; but that does not belong to the Revenue.

In this book between the period beginning October 31st, ending November 21st, is there any sum entered as a write-off, or how is that explained?—[*The books are handed to the witness.*]—Yes, here.

They do not carry on the pages equally, how is that?—Never; the intermediate pages, contain bills which are not due on the 21st of November; the castings of that book will never show the state of the Receiver-General's account.

Is that because they include undue bills as well as cash?—No, they are cast up at the end of the year; we only balance with the Bank once a year. The bills run on in that way. These pages contain many bills not due until long after the time when the casting appears to be made; and they are received between that and the end of the year.

Do they debit these sums, before they become due, to the Receiver-General as receipts for the benefit of the Revenue?—They acknowledge to have received a bill purporting to be the value of a given sum, setting it short in the bank-book.

But they are charged to the Receiver-General as soon as he receives them?—Not by the Accountant-General; they are only charged against him on the day they would or should become cash. The Accountant-General enters them in his book as coming due on certain days. He enters a bill received on the 1st of March, and due on the 1st of April, in the column containing the week on which the 1st of April would fall.

To what purpose is the reserved sum of \$200 applicable?—To the payment of the incidents of the office: such as Exchequer fees principally, and for stamps.

Do you draw drafts for every sum?—For every account down to 5s.

When a draft is required, what do you do, the principal being absent?—He leaves me a sufficient quantity of drafts to supply the demands.

And you fill them up accordingly, as they are wanted?—Yes, and deliver them to the parties.

Is the course the same as to write-offs?—Yes.

They are left signed in blank?—Yes.

Do you consult your principal before you make a writeoff?—No.

Your general instructions are to do so, according to the state of the account?—Yes; the Receiver-General makes up his account on the Monday; he gives credit in that account for all bills due on the Friday, and for charges received from the Comptroller on Monday; but which not going into the Bank until Tuesday, remain in the balance, so that his account is an account up to Friday, nominally Monday. He does not take credit in that account for any payments he makes for incidents on Monday, leaving it to diminish the floating balance in the Bank. On the Wednesday, when we make up the payment for the write-off on the Exchequer, then we include all bills due on the Tuesday, and all the money that goes into the Bank on the Wednesday afternoon, deducting from that the payments made on the Monday and on the Wednesday; and if we know of any heavy payment, reserving something for that, the difference is paid into the Exchequer: but if there was no payment, and the amount was £25,500, we should draw out £25,000.

Examinations.

No. 3.

John Bowden, Esq.
April 10, 1827.

Examinations.
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No. 2.
John Bowden, Esq.
April 10, 1827.

How long is a write-off in progress: how soon would it get to the credit of the Exchequer?—The same day. I date the write-off the day the Exchequer payment is intended to be made. We make up the account on Wednesday, and date the write-off on Thursday, the day it is to go to the Exchequer.

What is done with respect to this on Wednesday?—It is carried to the Accountant-General for him to countersign, or else it would not be paid at the Bank.

You send it to him for his signature?—Yes, and we get a cancelled note from the Bank on the Thursday, and that goes as money into the Exchequer.

Have you no communication with the Exchequer?—Yes.

Describe what you do on getting this spoiled note?—The write-off is carried to the Bank, where we receive in exchange a cancelled note; that is taken to the Exchequer Office and paid to the Bank clerks, and then they give us a ticket which passes as money; and the Teller permits us upon that to make an entry for the amount of £1,000, or for whatever we have got the ticket.

What is the use of that mode of transacting business?—The security of the revenue.

Would it not be a security to transfer it at once from the Receiver's account to the Exchequer?—It could not be done as the business of the Exchequer is done now.

How long has the establishment consisted of seven clerks?—Since 1798: no, I think since 1805.

What was the number before it became seven?—Five.

Do you recollect the office in 1796?—Yes.

Then there were only three clerks?—I believe not.

One of them was appointed in 1796, and previous to that there were only two clerks, were there?—There were three from 1795.

When did the number increase?—In 1798.

Then it became how many?—Five.

And in 1805 how many?—Seven.

What was the occasion of the increased numbers in these two instances?—The increase of business in 1798, and the altered manner of keeping accounts in 1805.

What was the alteration?—The Receiver-General had to get his own bills accepted in 1805.

How was that managed before?—By the bankers; he did not keep his account fully at the Bank until 1805; his private banker who had his account got all his bills accepted for him.

How long have you been in the receipt of payments every day in the week?—We have always had six from the Secretary; three days in the week were only for receipts of bills and cash; the Twopenny Post did not bring in theirs every day till within a few years.

What attendance did Mr. Mortlock give in the office?—Very little.

Who preceded Mr. Willmot?—Sir John Mortlock.

What attendance did he give?—Partial.

What part did he take in transacting the business?—Very little; he used to sign the checks and writeoffs.

In the time of Mr. Mortlock had you the drafts already signed in blank?—In the time of Mr. Thomas Mortlock, who preceded John.

How was it done by Sir John Mortlock?—He signed write-offs and drafts.

In your experience has the office been held pretty much as a sinecure by the principal?—Yes, always.

What was the reason for the increase of salary?—It has not been increased.

Was it not increased in 1798?—It has not been since 1798.

Was that before your time?—Yes: I have been there thirty-two years; I understood he had emoluments and advantages in his balance.

What were the salaries of the clerks when you first knew the office?—The chief clerk had £400 a-year, the second clerk £150, and the junior, I think, £80.

When were these increased?—The chief clerk had £100 a-year granted him about 1795, I think.

That made it £500?—Yes, and in 1798 an alteration was made as to the additional clerks, and in the salary of the second clerk; in 1805 they remained nearly the same—I am not quite sure; and after that they were increased by the Treasury allowing them a new scale of salaries with the years of service.

Have the clerks in the Receiver-General's Office ever assisted in any other department?—Never.

Are they fully employed now?—Yes: the business in the Receiver-General's department varies; we never can have a certainty as to the quantity of business that may come in in a day; if remittances come in heavy, which they do from the 11th to the 13th or 14th until the 25th, the business presses very much, after that period has gone over it is lighter.

Does that additional business mainly consist of the entry of a variety of bills, and in sending them out for acceptance?—Yes.

That is all?—Yes, there is an additional receipt of money from the post offices.

Are you acquainted with the particular instalments due from country postmasters?—Generally the larger towns remit once a fortnight, those that are not so large once a month, and some few once a quarter.

Do they remit generally the same amount?—I believe there is a fixed sum for them; unless the revenue falls short, they do remit to that amount. I have seen them when the amount has been less.

Are the calculations made on the principle of leaving a small balance in the Postmaster's hands?—Very little.

How are the Receiver-General's accounts ultimately controlled?—They are controlled by

the Commissioners for auditing public accounts, those of the Post Office revenue also go to the Audit Office; the Accountant-General exhibits a general account there, which is a charge against the Receiver-General, but the Receiver-General exhibits his own cash account, and it is examined with the vouchers.

What are the vouchers for the Receiver-General's account?—The warrants of the Postmaster-General for payment of the incidents and salaries of the officers, and the receipts of all the parties, the tallies for the payments into the Exchequer, and the receipts for the parliamentary pensions.

How are the other accounts supported?—The Receiver-General charges himself with as much as he knows he has received; the auditor checks that by the amount which the Accountant-General says he ought to have received. The Accountant shows an account of the charge against the Receiver-General for the amount of which he has to account.

The Receiver-General discharges himself by the payments into the Exchequer, the warrants, and the receipts of the parties?—Yes.

For incidents and other charges?—Yes.

Is that account sworn to?—Yes.

By the Receiver-General?—Annually.

The Accountant-General is not a party to that account?—Not at all, he never sees it.

Is it submitted to the Postmaster-General?—No.

It goes direct from you?—From the Receiver-General to the Audit Office.

The Receiver-General verifies it?—Yes.

Have you had disallowances in that account?—Never that I can say disallowances; there have been queries as to a right or a wrong stamp, or if there is an error in the payment of the Postmaster-General, or in the calculation of a tradesman's bill, the auditor debits the Receiver-General with the difference, supposing him to have paid too much, and he leaves him to get the money back from the Postmaster or the tradesman, though he has paid it on that authority. The custom is for the Receiver-General to apply (if it is any body under his own cognizance) to the parties to get it set right; if it is a party he does not have a communication with, he writes to the Postmaster-General or the Secretary an official letter, sending him a copy of the query, and applying to them to take means to procure the money, which is done.

Does your other situation which you hold under Mr. Willimot in his office of distributor require attendance?—Yes.

What attendance do you give?—Occasional in Broad-street.

Is it every day?—Two or three times a week.

Do you think the establishment of the Receiver-General's Office is larger than it need to be?—I can hardly answer that. I think the difficulty is in knowing when we are safe. The Receiver-General is responsible for any neglect that might be occasioned, and liable to the loss by his not procuring the acceptance of bills properly, and taking care that they are presented in due time: it is necessary he should have a sufficient number of persons to do that at all times, as he cannot control the times at which money can be sent to him; sometimes it presses very much, and at others very lightly.

Would it be possible to employ any of the officers of your establishment in any other business than that of the Post Office?—I think not.

Would you rather they should remain idle for half a day than have other employment?—I could not spare them, to a certainty, on a particular day, because they have other papers to copy and accounts to make out and receipts to fill up, and they are obliged to avail themselves of those times.

Do you lay accounts before the Postmaster?—None.

Or the Secretary?—None, not regularly. If they call on us to furnish an account, of course it is done; that is very rare.

Are the present officers all efficient?—All of them.

How would the establishment be conducted if the Receiver-General himself were actively to superintend the business?—It would be tantamount to having another clerk; the Receiver-General would then do a great deal of what I do, and I should take another part of the duty, until at last the junior might be dispensed with perhaps.

What allowances for stationery are there in your office?—None.

Do none of the clerks derive any profit or advantage in that way?—They take a few sheets of paper to write private letters with, nothing else; there is no fixed allowance; I believe they take very little.

How is it supplied?—Through the Stationery Office, through an order.

Have you a book in which all the remittances and bills are entered that you send out?—From the number we divide the bill-books into two, entering all the bills and drafts in one book, and the country notes in another, the country notes being so numerous.

They are diminishing, are they not?—Yes, rather; it has been held necessary by the Solicitor of the Post Office that we should take a particular account. We get some £1 notes, but a great many five pounds and ten pounds; at the heaviest times we have four or five hundred, and they are all to be entered.

And all to be presented for payment?—No; that forms another part of the duty, and takes up a great deal of the time. After all these notes are entered as received from the Postmaster, the notes have to be re-arranged, the notes of each separate banker in London; they are delivered in that state to the Bank: so that a parcel of notes in the bank-book, appearing to be thirty or forty, would be four hundred in the Receiver-General's books; that would take an hour or two more, for they have got not only to arrange them, but to see if they have got the exact amount.

And you are forced to present them within a certain time, are you not?—The Act of Par-

Examinations.
—
No. 2.
John Bowden, Esq.
April 10, 1827.

Examinations.
No. 2.
John Bowden, Esq.
April 10, 1827.

liament regulating the Receiver-General's Office authorizes him to pay them in the day after he receives them, which is a day later than by law he would be allowed to do; and then the Bank presents them on the second day; so that if a party were to fail in the intermediate time, the Revenue would suffer the loss.

Is that arrangement necessary?—If they require us to do so much as we do now, I do not think that it would be possible to get them into the Bank to receive payment for them sooner. It has been agitated, and this has been the answer: that if they bring us the notes at an early hour of the morning, and dispense with our taking this long particular which is required of us, we could get them to the Bank on the same day as we receive them; but if they bring them so late as two or three o'clock in the day, it is impossible to enter them, and get them arranged and carried to the Bank by five.

Could you let the Commissioners see the book containing these entries?—Yes; it is a large folio book; the bills from the towns near to London within a given distance are twenty-one days, and they go from that to forty days.

Do the periods of remittance vary according to the distance from London?—Yes.

Then it is not according to instalments?—Yes; for the further we go from London, the longer is the time for the running of the bills. Our shortest are limited to twenty-one days; the instructions are generally for twenty-one days, and the departure from that is made an exception to the rule.

What is your utmost limit?—Forty days, I believe; from the Isle of Man we have them for two months, and now and then a distant bill as long as forty days; the bills from the North are generally forty days.

Has there been any change in the mode of transacting the business of your office recently?—No; the only change has been that which has been occasioned by payments in specie: there is a great deal more specie, and fewer bank-notes; we used to have a great number of £1 bank-notes, and now we have large sums in specie.

None of the clerks reside in the Post Office?—No.

Is not the whole operation of your receipts, being all in specie, less than having various notes, which would occupy most of your time in the business of the office?—If country notes are alluded to, certainly; because, after having once counted specie, you have done with it; but the notes and bills, owing to the direction to pay them in as fast as we receive them, compel us to keep an extra book.

Do you recollect at all the relative amount of the revenue in 1805, when that increase was made, and the number of clerks?—I cannot speak from memory; I furnished an account showing it; I do not remember.

Has there been additional business transferred to your office within your experience, besides the increase of business arising out of the increase of the Revenue?—I think not; it was done very differently. We used to receive the by-letter account as a separate account; that was consolidated in 1798; it was all made one as to the payments to the Receiver-General. We kept two accounts, the By-letter Revenue, and the General Post Revenue.

The Receiver-General has no poundage on any remittances, has he?—No, not in my time; before 1793 he had a commission for remittances to Paris and to Holland.

Did old Mr. Mortlock, in your knowledge, receive interest upon deposits left at the Bank?—They were at his town banker's; nothing of that kind appeared on his books as Receiver-General, nor in his banker's account; if there was any, it must have been a matter of private arrangement.

What distribution of business is assigned to each clerk?—If business presses in the entry of bills upon the clerks who do that, the others are obliged to assist them in it.

Is a portion of business assigned to each clerk?—Yes.

How is it arranged?—My own is the general superintendence of the office, keeping an account of the whole department, to see that all goes on correctly, and that the balance is proper, and to fill up all drafts, and examine the accounts of the office, that are made up daily and weekly; to see the warrants are correct, and to see the money paid into the Bank. The business of the next clerk is to keep the Receiver-General's cash-books; the charge he makes against himself of the different comptrollers' bills; receipts from the postmasters, and receipts from the twopenny post; and to make the discharge, which consists of the payments, the incident warrants, salary bills, and the packet warrants; also to enter the bills that go to the Bank for payment: in that he is occasionally assisted by the second clerk.

What other business has Mr. Hyde?—It is joined with Mr. Taylor; they take the rest of the money after the morning three days in the week, and receive the money from the letter-carriers and the window-men; and another takes the receipts from the Postmaster through the Secretary, and makes up that account to pay it to the Bank, including the money received in the morning from the inland carriers by one or other of the two next who are on duty.

What is the meaning of the first, second, and third Junior?—It was so settled in reference to the Treasury, who allow salaries in gradation.

What is their service?—The service of the second and third Senior, and of the first and second Junior, is to take the receipts of the letter-carriers and the window-men's charges; and alternately one senior is employed in the morning, and another senior relieves in the day after the morning; those that are not employed in that duty are employed in entering bills and posting into the book, where we give credit to the postmasters, the bills that become due every day.

What does the third Junior do?—His business is to enter the country notes, and to assist the others in the general business of the office, if anything is wanting; and to attend at the Bank, and get the specie taken, as well as to make out reports of the letter-carriers' deficiencies.

You keep no accounts with the postmasters?—None whatever.

What do you mean by speaking of giving credit to postmasters?—We call it giving credit when the Receiver-General charges himself with cash or bills that have become due.

But he keeps no distinct account with any officer in your office?—No, we keep no ledger; it would be useless to us.

Then the principal part of the occupation of these clerks arises out of the entry of bills and notes, and the sending and carrying them out for acceptance?—Yes, and the receipt of the money.

How many clerks would be enough for the receipt of the money from the letter-carriers?—It would require two in the morning, and one afterwards; we have found it almost too much to set a man to take money from half-past seven in the morning until three or four o'clock in the afternoon; few can stand it so long without being jaded.

And they would find it difficult to be accurate, would they not?—Yes; it wears their strength, and they don't appear fit for it; they have an anxiety to avoid mistakes, the consequences of which they pay out of their own pockets.

Is there any system of fines in your office?—No, only they make good anything they take short or bad; they are liable to make all that good; and the most careful of them are subject to losses.

By whom were the present clerks nominated?—When I was first appointed, I and Mr. Barker were nominated by Mr. John Mortlock the elder; Mr. Hyde, and, I believe, Mr. Taylor, Mr. Cutto, and Mr. Blacklock, by Mr. Thomas Mortlock; and Mr. Capper by Mr. Willmot: I think these four were by Mr. Thomas Mortlock.

Has it always been understood that the Receiver-General has the nomination of his own clerks?—Yes; and he is answerable for them. There was a dispute before my time between the Receiver-General and the Postmaster-General as to the appointment, and it was referred to the Attorney and Solicitor-General; and they gave their opinion that the Receiver-General ought to appoint his own officers, as he was answerable for them.

J. BOWDEN.

No. 3.

Friday, 20th April, 1827.

No. 3.

Inigo Thomas, Esq.
April 20, 1827.

Inigo Thomas, Esquire, was called in, and, having been sworn, was examined as follows:—

An official return has been made to the Commissioners of the establishment of the Post-office, in which the office of Accountant-General is thus described: "Accountant-General I. Thomas, appointed 1818. Attendance occasional; salary and other fixed allowance, £700. Other emoluments or advantages—none; deduction—none; net emolument, £700." Are those particulars respecting your office correctly stated?—They are correct.

Your attendance is there described as occasional; what does that imply?—My attendance has generally been, for about three months in the year, nearly regular three times a-week, on Mondays, Wednesdays, and Fridays, which are the days on which the checks are paid; at other times of the year I have been here about the quarter days, and some days subsequent; and at other times I have frequently come up to London when I have attended; therefore I may say my attendance has been frequent as well as occasional.

Is it regulated by your own discretion?—By my own discretion, except in one instance, where I am obliged to swear to the annual account before one of the Barons of the Exchequer, and I am obliged to be in town at that time, my deputy being empowered by Act of Parliament to do almost every other act as well as myself.

What is the form of your appointment?—I have never received anything but a letter from the Secretary, but I believe that is the case generally through the office; there is no appointment made out by the Solicitor, I believe; we pay for it, but I do not think we receive it.

Does the letter announcing the appointment contain any instructions?—I have here a copy of the instructions which I received. [*The witness delivered in the same.*]

Do you hold under the Postmaster-General?—I do.

You were appointed, it appears, in the year 1818?—In January 1818.

Whom did you succeed?—I succeeded a Mr. Spencer; he was a son of Lord Charles Spencer.

Did he hold the office in the same manner as you do?—I was not in the office at the same time.

Did you understand that you succeeded to the office in the same way that he held it?—Exactly.

To what amount do you give security?—Two sureties of £200.

Do you enter into any bond?—I believe *merely* two sureties; I give the same sort of security as every other officer, except, I think, the Receiver-General, through whose hands money passes.

Does any money pass through your hands?—None at all upon any occasion.

What is the object of the security you give?—That I shall do no improper act, and embezzle no money, or something of that sort; it is the sort of security that every other person gives.

The instructions say that you are to enter into bond with two sureties?—I dare say it was so.

Are you considered as the executive officer of the office you hold?—Yes.

Are you looked to for the performance of the duties personally?—I conceive, as my deputy

E

Examinations.
No. 3.
Inigo Thomas, Esq.
April 20, 1827.

is joined with me in the Act of Parliament to do many duties, that we are united as far as that goes; but as to the general superintendence of the office, I consider myself accountable to the Postmaster-General for the good management of the office.

Is the deputy under your directions?—He is under my directions.

But appointed by the Postmaster-General?—Yes; he generally rises, in routine, from the head clerk.

You have not the power of suspending or removing him?—Not the least in the world; if anything improper was to happen, I should immediately mention it to the secretary, in order that it might be mentioned to the Postmaster-General.

Do all communications made by you to the Postmaster-General go through the secretary?—Invariably.

With respect to the attendance that you give, for how long in each day is it?—From between ten and eleven o'clock in the morning: ten o'clock generally at the early part of the quarter, and not quite so exact afterwards, because the checks do not come in early, but from about ten o'clock to three or four; the checks have generally finished about three, but I generally remain there till towards four, three times a-week, Mondays, Wednesdays, and Fridays.

What is the general nature of the business in which you are engaged during that attendance?—In a great measure signing the checks that come from the Receiver-General's Office upon the Bank, and signing bills and warrants, and all other bills that have been cast and calculated by the clerks in my office, because, before anything can be paid, it must be brought into our office, and it must be seen that it is properly cast, and properly calculated; that is done by one of the clerks; he puts his initials to it, and then it is brought to me or my deputy.

Do you exercise any personal attention to the castings?—No, I do not; I rely upon my clerks, because all those things are put into the different departments; there are six clerks, to each of those clerks there is a separate duty assigned, and it is carried to him, and he does that, and when I see his initials then I sign it.

His initial is the authority to you for putting your signature?—Yes, because I know he compares it. If it is anything that is brought from the Receiver-General, or from the secretary's office, he compares it with the books which he has seen the previous day, and if it is a bill or anything that requires calculation, I know that he has done it by his putting his initials to it.

Do you exercise your discretion as to the propriety of any of the charges?—None at all, I do not conceive that is at all within my department; I have nothing to do but to see that the figures are correct, because they all come signed by the secretary or the superintendent of the Inland department, or some person through whose hands they have come, who has the power to look into that. It is not for us to know whether the charge is proper or not.

Do you consider that the office of Comptroller-General is at all united with your office?—Not at all.

In fact, you exercise no control as to the propriety or expediency of any of the charges?—No; my office is entirely one of account.

Do the accounts come into your office before a warrant is made out for the payment of them?—They come to our office first to see whether they are correct as to casting, and we often merely put "right cast," if there is no calculation; if there is a calculation, we see if that is right. We are chiefly a check upon the Receiver-General, which, in my opinion, is as complete as it can be from the different books that we see,—the Secretary's book first of all, in which everything that is received by the Receiver-General is inserted; then the Receiver-General's book, then the book of the Bank of what has been received; all that is seen every day by the fourth clerk in our office; and then there is a weekly check made out, which we see the balances of, and that is signed either by my deputy or myself.

Have you any knowledge whether the proper sum is paid into the hands of the Receiver-General by any officer who should account to him?—No, except the deputy postmasters; their accounts all go through our office, and therefore we know what they ought to pay.

How do you know what they ought to pay?—We make out their accounts quarterly, and therefore we know what is the balance due to them, and we know the bills they have sent up constantly.

Do you, yourself, superintend the making up of the deputy postmasters' accounts?—I do not superintend them; I look them all over afterwards, before I sign them; they are very voluminous, because there are nine divisions of towards a hundred each.

What number of clerks are there in your office?—Six.

Are they in daily attendance?—They are in daily attendance from ten till four.

Is there any attendance-book kept in your office?—I am not aware that there is. They are very seldom absent except from indisposition; sometimes they are permitted to be absent about a fortnight, when there is no pressure of business.

Under whose immediate control is that permitted?—For such a period as that, I have the control; but for anything longer than that, I always apply to the Postmaster-General, through the secretary.

Is Mr. Court in daily attendance?—He is in daily attendance generally.

Is it always the case that either you or Mr. Court are present?—I believe so, except sometimes, when he is ill.

Is any other person authorized to countersign drafts?—No other person.

And nobody does?—Nobody does; the Bank would not pay them.

You never sign any drafts that are not signed by some of the other departments before you?—No.

Must you have a warrant of the Postmaster-General before you sign the draft?—The Post-

master-General signs a warrant, but the drafts from the Receiver-General come signed by the Receiver-General only to me; they are drafts of the Receiver-General upon the Bank. With respect to salaries, for instance, the Receiver-General, I believe, takes credit for the amount of salaries in our office, and then he gives drafts upon the Bank for the whole of them separately, and then I countersign, after him, those drafts; but warrants are first of all sent to me by the Postmaster-General to see that they are correct, and signed by him: the common drafts are not signed by him.

What are the warrants for?—Warrants for the payment of money.

Is not it necessary that there should be in your office a warrant from the Postmaster-General before you can countersign any draft upon the Bank for any payment?—I think not. I think that the drafts for the salaries, and those things, come originally from the Receiver-General; for bills, and all those things, they come by warrant; but I beg leave to refer to Mr. Court, who will be able to give more correct information upon those details.

You hold no other office but that of Accountant-General?—No other office whatever.

Whose duty is it in your office to inspect the bank-book daily?—It is the duty of the fourth clerk, and that is performed by the fourth clerk daily. As long as I have been in the office there never has been any material mistake; if there has been any trifling mistake, it has been corrected in a day or two, but there has never been any mistake that showed any thing like want of regularity of payment.

How does it happen that that duty was assigned to a subordinate clerk?—Because it is a duty that could scarcely be done by the deputy, it requires a considerable time in the course of the day; he takes it down in a blank paper, and enters it into his own book.

The question alludes to the production of the bank-book to the Accountant-General or his deputy, after the lodgement has been made each day in the Bank?—It is done the next day by the fourth clerk. I found the practice so, and it has always continued to be so; an exact compliance with the words of the Act upon the subject would be very inconvenient; it would interfere very much with the other avocations of the Accountant-General or his deputy, if he were to do it; and I conceive that, as we look over the weekly return, the purpose is thoroughly answered.

How long does that inspection of the book take upon an average?—I cannot tell that, but I know he takes it upon blank paper, and comes back and compares it with his own book, and it takes a considerable time, and sometimes he does not get it immediately.

Are you aware whether it is ascertained in your office what amount should be lodged before the lodgement takes place?—I conceive so, certainly, from the books that they see.

Then what is requisite for the comparison which the Act seems to point at is, that the bank-book should be compared with the entries already made in your office, previously showing the amount that should be lodged?—Yes.

Would there be any difficulty in that being done by the deputy or the principal?—I conceive so; but perhaps the deputy will be able to explain that better than I can.

Does the fourth clerk make any memorandum or record to show that he has made that inspection daily?—It appears by his book.

Will you state what record he makes in his book which shows that he has compared that book with the bank-book?—He goes and compares it with the bank-book, and he copies it upon a rough piece of paper, and he puts it into that book from which he makes up his weekly state, and then, at the end of the week, if it all balances, it must be correct; if it does not, and he cannot explain it, he comes to me, and then it is investigated; but it has never happened, since I have been there, that there has been any difficulty at all.

How is the casting up of those books checked?—It is done by him.

Who checks it?—The account itself checks it.

Who ascertains that the balance is really brought out by a correct casting?—If the account does not balance, it proves that it is not correct, and then they work it out again till it is so.

You assume it to be correct if you see his book without observation?—Yes.

Is it your understanding that there are entries in the books in your office prior to the lodgement being made which would show what lodgement should be made each day?—I conceive so, certainly.

Could you, from any documents in your office, tell what sum ought to be lodged to-day by the Receiver-General?—What has been lodged to-day we do not know till we see the bank-book afterwards; we know first of all the sum that is paid in by the Secretary to the Receiver-General, and then we know the sum that the Receiver-General pays into the Bank.

How do you know that?—We know that from the bank-book.

It never would happen that the amount of the lodgement that is made with the Bank would correspond with what had passed through the hands of the Secretary to the Receiver-General?—Not with that only.

Therefore the comparison of that amount with the bank-book would not prove anything?—Only as far as the Secretary went.

Do you receive any note from the other collectors of what money has been paid in?—They send up returns.

With respect to the window money, for instance, how do you know that that has been paid to the Receiver-General?—They send to us bills from the Inland Office, noting what has been paid.

Is there a record in your office of each sum paid to the Receiver-General before he pays the money to the Bank?—I understand so.

There is a distinct charge raised by you against the Receiver-General?—Yes.

And afterwards you verify that charge by the bank-book?—Yes.

Have you ever had occasion to make any report to the Postmaster-General, as the Act pro

Examinations.
 —
 No. 3.
 Inigo Thomas, Esq.
 April 20, 1827.

vides that you should do in certain cases, with respect to defaulters?—No; there have been five different clerks in that situation, and there never has been one complaint.

If the account that should come into your hands through the Secretary to charge the Receiver-General were accidentally withheld for a day, what would happen in your office? should you notice the omission in any way?—Certainly; we should inquire into it.

Have you any means of knowing whether all that comes into the Secretary's office has come into the hands of the Receiver-General?—Only by the Receiver-General's book.

Suppose the clerk in the Secretary's office, whose duty it was to make the entry of those sums, did not make the entry, you would not be able to detect it?—I do not see how we should. I conceive that depends upon the Secretary's office completely.

Are you aware of any sums not having been accounted for through the office that should have been accounted for?—Never. There was a failure in the Secretary's office of a Mr. Norris.

What were the circumstances of that case?—I cannot state them; I only know there was a failure there. Mr. Court can explain the whole of it.

Is the business of your office constant, or is it only periodical?—At some times it is greater than at others. Towards the latter end of the quarter, of course, there is very little money paid, and very few drafts come up to our office; and at times, when the Parliamentary accounts are making out, which are now brought forward much earlier than they used to be, they take a considerable time; and lately, when this Board has required accounts, we have been obliged to have two additional clerks for a great while; but, generally speaking, the amount of the business depends a great deal upon the time of the year.

With the exception of the making up the accounts to be furnished to the deputy postmaster, you are understood to state that the regular business is not very considerable?—There is always a considerable deal to do, because the books are always going on every day, looking forward to the quarter. Generally speaking, they are fully occupied; occasionally, I have been able to let one of them go away for a little time.

What are considered to be the fixed hours of attendance?—From ten till four.

Have the clerks separate departments of business, or do they take the business indiscriminately?—They have separate departments. In some cases they must go together for reading over and so forth; but they are in general separate.

Who makes the distribution of business amongst them?—It has been for a considerable time very much as it is now.

The Deputy Accountant-General is considered as having the practical control over the daily business?—Completely so.

As far as you know, are the clerks efficient and competent to their duty?—Perfectly so. We have one at the present moment that is a youth just come, but the other five are perfectly competent.

Are any of them employed in any other business in the Post-office?—Not at all.

Or in any other avocations out of the Post-office?—Not that I know of now; there was one that was a coal-merchant, who is lately dead.

Are they subject to any deductions from their income?—No.

Is there any system of fines in your office?—I never heard of any.

If they are absent from illness, does their pay go on?—I believe so. They generally are very kind to each other, and in case of illness they will work even extra hours.

Do you consider the number as more than sufficient?—By no means, because the business in some years has increased with us; some parts of business have been brought to us which did not belong to us before.

What parts are those?—I cannot say what they are, but I know that is the case. There is another thing that Mr. Court and I have a good deal to do with, which is to answer queries from the Audit Office before accounts are passed. They frequently send us queries as to items that they wish explanations upon.

How far is the Accountant-General responsible for the accounts that are submitted to the Audit Commissioners?—No further than that they are right to the best of his knowledge and belief.

The final account is made up by you?—Yes.

Does it happen that there are disallowances sometimes?—Yes; I think scarcely in the end; I think they are generally satisfied at last.

What becomes of the warrants?—The warrants, I believe, are kept by the Receiver-General: they do not remain with us.

They are not a part of the vouchers that accompany the public accounts?—No; I think they are kept by the Receiver-General as his vouchers, in case they are wanted.

What are called the finance accounts are made up in your office?—They are.

From what documents are those compiled?—The same, I conceive, as the others.

Is there any particular clerk in the office to whom the duty of making up those accounts is assigned?—I take for granted there is, but I do not know which of them it is.

It is a part of your instructions to take care that the deputy postmasters make the remittances at the appointed periods, and of the appointed amount; what steps do you take with respect to that?—That is under the second clerk, and if they do not do it he reports it to us immediately, and an application is made to the Secretary, and then the Postmaster is written to; and if he does not do it, an application is made to the Solicitor to proceed against him.

Do you make reports to the Postmaster-General direct from your office?—Always to the Secretary, never direct to the Postmaster-General.

Are they addressed to the Postmaster-General or addressed to the Secretary?—To the

Secretary. Everything that we want to inform the Postmaster-General of goes through the Secretary.

Is there any correspondence between the two offices of the Secretary and the Accountant-General?—Very great. We have a correspondence book containing a great many letters, because it very often happens, that from abroad a letter comes to the Secretary stating some mistake or something, and then the Secretary immediately writes a letter and sends it to our office, and desires that we will investigate it, and then we send an answer.

Do you furnish the accounts of the Colonial Postmasters in the same way as the accounts kept at home?—Yes.

From what sources do you compile those accounts?—From the accounts sent home by them.

With what additions?—I am not aware of any additions.

That would only amount then to a restatement of the accounts furnished by them?—Yes.

Do you also consider it part of your duty to keep a check upon the transmission of remittances from the Colonies by the Postmaster there?—We consider it our duty to observe any apparent fault there is in any account.

There is a fixed period when a Postmaster should make his remittances from abroad. If he does not do that, do you notice it in any way?—Yes.

What would you do in such a case?—We should write to the foreign Postmaster.

Have you any direct correspondence with the deputy Postmasters in England?—Yes; the second clerk always writes to them, because they very often write to us to say that there is a mistake in their account, and they do not understand it, and then we write to them to explain it to them. When the quarterly accounts are sent to them, we desire them, if there is anything that they do not understand, to write immediately.

Who is the particular clerk that manages that correspondence?—The second clerk.

That correspondence is direct between you and the Deputy Postmasters without the intervention of the Secretary at all?—I have always understood so.

Is the same course pursued with respect to the foreign Postmasters?—I am not so clear upon that subject; the fact is, that I always read the letters in the book, and I have never turned my mind exactly to the way in which it is done.

With what signature does the correspondence pass from your office?—I conceive that it must go under the signature of Mr. Lawrence, the head clerk in the Secretary's office.

Who writes the letters?—I believe the second clerk in my office.

Are you aware of any reason why the Deputy Postmasters might not furnish their accounts themselves instead of having their accounts furnished to them quarterly?—It would be perhaps very difficult for them to do it, because they transmit a great deal of their money in bills, and those bills are not due till after the quarter, and that is the cause of a great deal of confusion with them in their accounts; and if they did send an account, it would never be the account of the quarter, very seldom at least.

The only difference would be, that all the bills would not have been converted into cash within the quarter?—That is all that I mean; it is so much easier for us to make out the account than it is for them; we send the account to them, so much you have received and so much you have paid within that time; they very often say no, it is not so, because we have sent so much more; we explain to them, that though they have sent so much more, that additional amount is not yet convertible.

Are the accounts that are made out in your office really made out from materials furnished by those officers themselves?—Yes, from the bills that they send up.

If the country postmaster kept a daily minute of what he sends, what he is answerable for, and what he pays, could not he make out the account as well as you?—If he was in the habit of making out accounts; but considering the number of them, and the sort of people that they are, it is perhaps the most efficient way for us to do it.

Suppose an error should occur in favour of the Postmaster, do you think they always point out such error?—I have no doubt of it.

In the present course of doing the business, does the Postmaster verify in any way the account upon which the settlement takes place between him and the public?—I am not aware that he does.

He does not in any way certify or swear that it is a correct account?—I believe not.

In point of fact, he never furnishes any quarterly account?—No.

The account on which the settlement takes place is an account not furnished by the Postmaster, but by you?—By us; it is considered to be correct unless he objects to it.

But he is under no responsibility as to the accuracy of that account?—No; he sends his daily docket.

Does not it cause great labour in your office furnishing those very numerous accounts?—It does.

Is it not by much the greater portion of the business?—It is a great part of the business.

Are there any incidental charges arising in your office besides the salaries of the persons employed in it?—None at all; there is a little allowance for what they call private postage, that is the postage of single letters that are written or received by the different members of the office; an account of that is made out every quarter, and is charged and is allowed. As I understand it, some years ago they used to have the privilege of franking, and that was taken away, and instead of that this was granted.

The clerks in your office pay the postage of their letters, and then are repaid that postage?—Yes.

Have you any privilege other than such as you have mentioned which is common to all the persons in the office?—None whatever.

Examinations.

No. 3.

Inigo Thomas, Esq.
April 20, 1827.

Examinations.
 No. 3.
 Inigo Thomas, Esq.,
 April 20, 1827.

You are considered officially as subordinate to the Postmaster-General only?—Entirely so.
 You are not subordinate to the Secretary in any way?—No.
 You consider yourself as responsible to the Postmaster-General?—Yes.
 Is your appointment from the Lords of the Treasury or from the Postmaster-General?—I am appointed by the Postmaster-General.

Are you removable at pleasure?—I conceive not.

In what form is your appointment?—I had the appointment verbally from Lord Salisbury and Lord Chichester, and then I had a formal letter from the Secretary, announcing that I was appointed. I do not know that I ever had any instrument to that effect; my impression is, that I did receive it and lodge it with the Solicitor, but I have never been able to get it since; I will apply for it and deliver it to this Board.

Are there any allowances for stationery in your office?—There used to be considered to be an allowance for stationery, but now that is abolished.

Do the clerks enjoy any perquisite of that kind?—I believe none at all.

How is the supply of stationery for the official use of the office managed?—The Deputy Accountant-General or myself applies for it to the proper office; there is a particular person to whom the application is made, who is, I believe, a clerk in the Secretary's office; we are supplied through that person from the Stationery-office.
 INIGO THOMAS.

Instructions given by THOMAS, EARL OF CHICHESTER, and JAMES, MARQUESS OF SALISBURY, his Majesty's Postmaster-General, to INIGO THOMAS, Esq., Accountant-General of the Revenue of the General Post-office.

You are to enter into a bond, with two securities, for the proper performance of the trust reposed in you.

You are to keep an account of all monies, bills, and drafts received on account of the revenue under the management of the General Post-office.

By the Act of the 46th of the King, it is enacted that the Receiver-General of the General Post-office shall pay all the public monies he receives into the hands of the Governor and Company of the Bank of England (with the exception of £300 per week, which he is authorized to retain for ordinary payments); and you are required to inspect daily the cash-book of the Receiver-General, into which the entries of all such payments are made at the Bank of England, and compare the same with your own account, for the purpose of seeing that the Receiver-General constantly pays to the Bank all the monies, bills, and drafts, which he ought to do under the provisions of the said Act, and any default thereof which you or your deputy may discover, you will immediately report to us.

You are to countersign, by yourself or by your deputy, all orders made by the Receiver-General on the Governor and Company of the Bank of England for weekly payments into the Exchequer.

You are required to countersign, by yourself or by your deputy, all orders of the Receiver-General on the Bank of England for all other payments, which orders are to specify the particular service for which they are issued, viz.—whether for salaries or other charge or expenses, as, without such signature, the Bank of England are not authorized to pay the amount thereof to the bearer of them.

You will cause to be kept a book in which entries shall be made of all incidental warrants issued by us on the Receiver-General for payments of every description, and to see that the orders issued by the Receiver-General correspond therewith in amount.

You are to see that all bills of every description are rightly cast, to be certified by yourself or your deputy.

You are to take care that the accounts of all the Deputy Postmasters and agents, at home and abroad, are properly checked, made out, and forwarded at the proper periods.

You are to cause all accounts kept with foreign parts to be duly examined, and correct entries thereof kept in your office, and in like manner you are to examine the general accounts from Ireland, Scotland, and the Twopenny Post-office.

You are to cause daily entries of all remittances made to our Secretary, or monies paid to the Receiver-General, whether in cash, bank-notes, or bills, to be made in your office, not only as a check upon the Receiver-General, but upon all the Deputy Postmasters, to ascertain that their payments are in conformity to the regulations laid down for the remittance of the revenue of each office, and at the stated periods, and invariably to report to us any failure thereof.

You are to keep an annual general account of the charge and discharge upon the whole revenue of the Post-office, and attest the same before one of the Barons of the Exchequer, to be ultimately delivered to the Auditors of the Public Accounts, and to arrange and state the same under proper general heads to be laid before Parliament at the end of every year.

And you are to obey such other orders and instructions as you may from time to time receive from us for your government.

By command of the Postmaster-General,
 (Signed) F. FREELING, Secretary.

General Post-office, 17th January, 1818.

No. 4.

20th April, 1827.

Examinations.

No. 4.

Mr. Charles Thomas Court,
April 20, 1827.

Mr. Charles Thomas Court was called in, and, having been sworn, was examined as follows

What office do you hold under the Postmaster-General?—Deputy Accountant-General.

How long have you held that office?—About four years.

In what situation were you previously?—I began as junior clerk, and rose by regular gradation.

How long have you been in the office altogether?—Twenty-four years nearly.

By whom were you appointed junior clerk?—By the Postmaster-General.

And you were appointed to your present situation by the Postmaster-General?—By the Postmaster-General; I came to it in rotation.

Has it always been held in rotation?—It has been always customary that it should be so.

The deputy that preceded you was Mr. Campbell?—He was.

Had he been also a junior clerk?—Yes.

By what instrument are you appointed?—We have no written instrument.

How is it notified to you that you are appointed?—By a personal interview with the Secretary.

What takes place at that interview?—He directs me to enter into a bond, and to take my place at the office.

What is the nature of the bond?—The bond is of the same nature as the letter-carriers', and all the other clerks', not to open letters and so on; it is a bond of good behaviour, as applies to us, with a penalty of £200, and two sureties.

Are those sureties now living?—Yes.

In case either of them should die, are you bound to notify it?—I am bound to give notice immediately and have a fresh bond.

What is your attendance at the office?—From ten till four daily.

Is that every day in the year?—Generally every day, unless from any accidental circumstance of illness.

Do you sign any attendance-book?—We have no attendance-book.

Does anybody take any account of the attendance?—No.

Are there any fines for non-attendance?—None.

Are absences frequent?—Not at all.

Are they all equally regular?—All equally regular, with the exception of the principal.

Is the attendance of the principal at stated periods?—It is occasional, at his discretion.

Are there not particular periods when he attends?—He does usually attend at the beginning of the quarter, but that is entirely at his own convenience.

Has the principal been considered as an executive officer, as taking an active part in the business himself?—I believe not.

Is it the same now as it always was within your recollection?—It is the same now as it has been since my recollection.

Does Mr. Thomas attend more or less than his predecessor used to do?—I think he attends more than his predecessor did, who was dismissed for non-attendance.

What was his name? Mr. John Spencer.

Was it, at any time within your experience, the habit of the Accountant-General to attend daily?—Never; his predecessor was Mr. Fauquier, and I think the two years I was there I never saw him but once in the office.

Does Mr. Thomas attend now more frequently than he did formerly?—No, much the same; he has been in town for three months at a time occasionally.

Does he take any part in directing the daily course of the business?—He leaves it generally to me. He signs the papers that come before him when he is there, and when he is not there I sign, the same as he would if I was not there.

Are you empowered to do every act that he could do?—Yes.

Does that apply to the Parliamentary returns?—I believe they could be equally signed by me if he were not there; he particularly wishes to sign the Parliamentary returns, and he makes a practice of signing the annual returns.

Are those on oath?—No.

Does he make any returns upon oath?—He attests the annual book of the receipts and payments of the Post-office, and likewise the annual cash statement, as a check upon the Receiver-General.

To whom is that statement submitted?—To the Auditors of Public Accounts, as a check upon the Receiver-General.

What does that attestation set forth?—That the accounts in that book are just and true to the best of his knowledge and belief.

What examination do they undergo by him before he so attests them?—He does not examine them at all; I examine them.

Do you verify them in any way?—No; I make the book itself up.

Is the book put up at any particular period?—It should be delivered about the beginning of May to the Commissioners of Public Accounts every year; it is made up to the preceding 5th of January.

At what time is that book prepared?—Between the 5th of January and the 5th of May.

From what documents is it prepared?—From the documents furnished by the comptrollers of the different offices, and kept in the Accountant-General's office.

It is an abstract of daily accounts?—It is formed into weekly accounts, then into quarterly accounts, and then into yearly accounts.

Examinations.
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No. 4.
Mr. Charles Thomas
Court,
April 20, 1827.

Does that include all the receipts?—It includes all money received by the Receiver-General, and paid by him.

How are the receipts vouched?—The receipts are vouched by the comptrollers of the different offices as to the foreign and inland letter-carriers, and the remittances from the Secretary's daily book.

Do you mean that the Comptrollers are sworn to that account?—They do not swear to it, they sign it.

How is it as to the Secretary?—The Secretary furnishes us with his book, in which he enters the daily receipts.

Does the Secretary sign the book?—No.

Does he sign what you call the cash statement?—No.

Then how is the receipt that comes through the Secretary's hands verified upon the cash statement?—There is no verification from the Secretary at all. The amount, whatever it may be, is the amount made up by the Accountant-General's office, and that amount should correspond with the amount received by the Receiver-General.

The Receiver-General also furnishes an account to the Commissioners of Audit?—Yes.

And that account should correspond with the account that you furnish?—Yes.

And your account is a check upon it?—Yes.

Is there any comparison between them before they go in?—There is a weekly comparison of the remittances, because it frequently happens that a bill is calculated a day or two wrong in its date.

Does the Receiver-General compare with what you call the annual cash statement the account which he also sends in to the Commissioners?—No.

Does not the Accountant-General sign the Receiver-General's account?—No; but we agree the account with him quarterly.

How do you check the receipts daily of the Receiver-General?—By inspecting the pass-book which the Receiver-General has from the Bank.

Is that the only mode that you have of checking his receipts?—Yes.

Are there not accounts furnished to you of what should be paid into the Receiver-General?—Yes.

Describe the accounts which are given in to you upon which you are to raise charges against the Receiver-General?—The receipts from the Foreign-office, from the letter-carriers, and from the Inland-office; likewise the remittances from the Secretary's book, both by bills and by cash; and the Twopenny-post accountant furnishes a statement of the money that ought to be paid in. Those are all the heads of receipts, except incidental receipts.

What do you call incidental receipts?—Any particular sum that may be ordered to be received by the Postmaster-General for the sale of an old packet, or anything of that sort.

Do you know, in any of those instances, whether the sums which you are told should be paid into the Receiver-General are correct sums, and all that the parties owe?—Yes; we know it from the certificates of the presiding officers, the Superintending President of the Inland-office, and the Comptroller of the Foreign-office.

It is only from the statement of the accounting officer that you know the sum that he proposes to pay to the Receiver-General?—Yes.

And the result is, that you see that the Receiver-General receives the sum which the accounting officer has informed you that he proposes to pay?—Yes; and then we make up an accurate account weekly, in which, if there are any differences, they are adjusted; and this account is afterwards formed into a quarterly one, and that quarterly one into an annual one.

If it happened that the amount of the charge given into your office for any day was not actually paid into the Receiver-General's office, how would you detect that?—It would be reported as a deficiency by the Receiver-General.

If the Receiver-General had not reported it, what would happen?—If a sum of money, reported as due by the Foreign-office, for instance, was not paid in, we should report it as deficient.

Does it not sometimes happen that sums are allowed to remain in the hands of the accounting parties, to be accounted for afterwards?—Frequently, in the nature of a deficiency.

How are those deficiencies checked?—They are certified by the inspector of foreign letter-carriers, and by the inspector of the inland letter-carriers, for the foreign and inland letters respectively.

There is always a deficiency, is not there?—There is always a floating deficiency.

What would you say is the average amount of that floating deficiency?—I should think from £300 to £900, according to circumstances, upon everything.

Where does it arise principally?—It principally arises with the inland letter-carriers.

Is it always so, in your experience?—Always, more or less.

Is there any time of the year when each of those accounting persons is always required to pay his exact balance?—There is always a deficiency.

What do you understand to be the necessity for that deficiency?—From the inability of the parties to collect their postage upon the precise day. The postage of the letters which the letter-carriers deliver on the Wednesday, they are obliged to pay on the Friday.

Do you make up a daily account against the Receiver-General?—We make up a daily account.

Do you know, before the daily lodgements take place, what the Receiver-General should lodge?—Yes.

Are there entries in your account to-day, for example, which would show how much the Receiver-General ought to lodge to-day?—Yes.

How do you ascertain whether he has lodged that?—By reference to the pass-book in his office.

At what time does that take place?—At different hours in the course of the day; the book is always forthcoming whenever it is demanded.

Do you know, in the course of each day, whether the Receiver-General has actually lodged the amount of that day's receipts?—Yes; there have been some exceptions when we have not been able to get the Secretary's book up, owing to the number of remittances.

Is it not the usual practice to defer it till the following day to check it with the bank-book?—They are allowed by Act of Parliament to detain everything in their hands for one day: the money that they receive to-day, they are not bound to pay in till to-morrow.

Is the bank-book produced to you daily?—It is produced daily to a clerk in the office.

Who is that clerk?—Mr. Johnson does it at present, the fourth clerk.

Why is it not produced to you or to the principal?—It never has been the practice.

Is there a person in the office who ascertains every day that the lodgement which should be made has been made?—Yes, being the receipts of the day previous.

What becomes of the receipts of the present day, before they are lodged?—They are in the possession of the Receiver-General, and he generally pays part of them into the Bank for his own security; what he does not pay into the Bank he keeps in his office.

If he pays in to-day the sums received to-day, are not those entered in the bank-book as of to-day?—Certainly; but we have not a knowledge of them till the following day; we have not the materials to make up our account till the following day.

What materials are wanting?—Chiefly the remittance-book from the Secretary's office.

Are not those remittances all received early in the morning?—Yes; but it takes a considerable time to enter them, and they have to go to the Receiver-General, and be compared there and examined and signed for.

Is that business accurately done in the Secretary's office?—I think it is.

Have you ever found any error?—There are occasionally errors in the calculation of the bills, as to the time of their falling due.

Have you observed any errors as to the amount?—No; they are, generally speaking, very correct as to numerical accuracy: but a defalcation took place some years ago, *viz.* in 1821, with a loss to the public of about £77.

Is there any particular individual in the Secretary's office who does it?—It is generally done by one person.

Who is that?—Mr. Milliken.

Is there any particular amount which you allow to be retained as deficiency?—No.

Do you ever report the amount of deficiencies to anybody?—I report it in my weekly check every week.

Does the Accountant-General interfere at all in fixing the amount of the payments into the Exchequer?—No.

How is it decided what money shall be paid into the Exchequer?—It is left entirely to the Receiver-General.

How do you become acquainted with the amount that is proposed to be paid into the Exchequer?—Only by countersigning the "orders" or "write-offs."

Is there no order from the Postmaster-General?—No.

Does the Receiver-General give you notice that he means to pay so much into the Exchequer?—He brings up what is called the "write-offs," and we enter that and give him credit for it.

Is it usually the full amount of what is in the Bank?—It is usually as close as it can be.

How often is the payment made?—Twice a-week.

Are you the only person that countersigns the drafts in the office, besides the principal?—Yes.

Have you any particular authority for countersigning such drafts, or is it under the Act of Parliament?—Under the Act of Parliament.

What document do you require to authorize you to affix your signature to a draft?—Either the authority of the Act of Parliament, or an order from the Postmaster-General in the shape of a warrant.

In each particular case do you require a warrant to be produced to you?—Yes.

Is there a warrant for every draft?—Yes, except those payments that are made upon the establishment, and they are put in one sum.

Explain what drafts you countersign for which there is not a corresponding warrant from the Postmaster-General?—There is nothing for which there is not a corresponding warrant from the Postmaster-General, in one shape or other, except such sums as are paid under the Act of Parliament, for instance, to the Duke of Marlborough, and that sort of thing.

What do you mean by payments upon the establishment?—The salaries upon the establishment are all put into one sum; the warrant is for the sum total.

Are there several drafts issued for that one warrant?—Yes, to each individual named in it there is a separate draft.

How long has that been the case?—Ever since I have known the office.

Who signs the warrant besides the Postmaster-General?—Nobody but the Postmaster-General.

Not the Secretary?—No, he enters it; the Secretary's chief clerk signs it before it is issued; and before it is warranted it is signed by the officer in whose department the charge is incurred.

Have you always seen the service specified particularly in each warrant?—The warrant always specifies the service.

Examinations.

No. 4.

C. T. Court, Esq.
20th April 1827.

Examinations.

No. 4.
C. T. Court, Esq.
20th April 1827.

And the draft?—Yes.

Does the warrant bear date the day it is signed?—Yes.

Are those warrants very numerous?—Very numerous.

Are there not some every day?—Every day; that is to say, every three days in the week they are paid; the bills come up for examination previous to being warranted every day.

Where are they signed by the Postmaster-General; are they signed in town, or are they sent to him if he is not in town?—I think they would be sent to him if he was not in town.

Have you ever seen any signed in blank?—I have never seen any signed in blank.

Does it ever happen that inconvenience is felt from delay in signing those warrants?—I am not aware of any.

What is the average number of warrants in a day?—I think perhaps from fifty to seventy at the beginning of the quarter, per day, and then they get less and less towards the end of the quarter; there are not perhaps above two or three in the course of a day at the end of the quarter.

Could you furnish a statement of the number of warrants that have been signed in a quarter, showing the number on each day?—Yes, the number that have been entered in our office in each day; they are entered in our office previous to the draft being passed for them.

[The witness was directed to make a return of the number of warrants that have been entered in the Accountant-General's office, in each day, during the last quarter.]

Do you happen to know officially whether they are signed the day they bear date?—I do not know.

Whose business is it to compare the draft with the warrant before the draft is countersigned?—That duty is done by the fourth clerk, who examines the bank-book.

And that clerk then brings the draft to you to countersign?—It is brought by the messenger; the clerk puts his initials to it, which shows that he has seen the warrant for it.

And you countersign it upon the faith of that initial?—Yes.

Why do not you make the comparison yourself?—I have other duties to perform.

What are your particular duties?—I have to make up the annual accounts, and the annual cash accounts, and to superintend the business generally.

What would you describe as your daily occupation?—My daily occupation is principally in preparing the accounts for the annual statements, getting them ready one quarter under another.

Then you take little part in the current business of the day?—I see that it is all properly performed.

You do no part of it yourself?—I do no part of the check upon the Receiver-General myself, except that I countersign the drafts.

Then your daily official acts are principally countersigning drafts and warrants?—Yes, and attending to answer questions, and seeing that everything is properly done in the office.

Do you mean that the preparations for the annual account are going on throughout the year?—It is all done quarterly.

Are not the other clerks occupied in that?—The cash account I make up entirely myself.

What is the cash account as distinguished from the other accounts?—It is a checked cash account upon the Receiver-General.

What does it comprehend?—It comprehends all the receipts and payments.

What do the other clerks do?—They are occupied in various things; I have here a statement of the distribution of the duties amongst the several clerks, as arranged by myself.

[The witness delivered in the same, which is as follows:]

Statement, in detail, of the Duties of the Deputy Accountant-General, and Six Clerks, in the Accountant-General's Department of the Post-office.

Deputy Accountant-General.

To examine, balance, and state the accounts of the receipts and expenditure of the Post-office revenue in an annual book of accounts, which is certified by the Postmaster-General, and attested by the Accountant-General, and the Presidents of the Inland and Foreign Offices, and delivered, together with vouchers for the expenditure, into the Office of the Commissioners for Auditing the Public Accounts.

To make out various accounts of the Post-office revenue for the Lords of the Treasury and both Houses of Parliament.

To make out an annual cash certificate, as a check on the receipts and payments of the Receiver-General, which is certified by the Postmaster-General, and attested by the Accountant-General, and Presidents of the Inland and Foreign offices, and delivered into the office of the Commissioners for Auditing the Public Accounts.

To examine, by finding a general balance, the correctness of the country and West India postmaster's accounts, and the entries of the foreign postmasters' and agents' accounts, as made out and entered by the first and third clerks.

To certify the correctness, as to computation, of all bills and accounts to be paid by warrant of the Postmaster-General, or allowed in the accounts of the postmasters and agents in the absence of the Accountant-General.

To countersign the Receiver-General's drafts on the Bank of England, pursuant to Act 46 Geo. 3, cap. 83, in the absence of the Accountant-General, and to superintend the general business of the Accountant-General's department.

Chief Clerk.

To keep the Journal.

To keep the General Account Ledger.

To keep the agent's Ledger.

To examine, check, and enter, the quarterly accounts of the agents for packets, and of postmasters abroad.

To make up a quarterly report for the Secretary, of the state of balances of agents, and foreign postmasters, and of any accounts which may be in arrear.

To make up a monthly comparative statement of the Exchequer payments.

Second Clerk.

To compute and examine the calculations of tradesmen, packets, and mileage warrants, salaries, and all bills to be paid by warrants of the Postmaster-General.

To enter and cast up the West India agents' and foreign postmasters' charges in the charge-book.

To enter and cast up the different credit items of the country and West India postmasters and agents, in the discharge-book, and to cast up the dead and returned letter-book every quarter.

To examine the entries of cash in the deputy postmaster's remittance ledger, to arrange their instalments, and to make out every fortnight, or month, as may be, lists of the defaulters for the Secretary, with statements for the deputies in arrear, to be signed by the Secretary.

To enter and cast up the books of receipt and expenditure for the annual Parliamentary statements.

To make out a two yearly comparison of ditto for the Secretary, and enter the same in his book.

To make out a comparative quarterly account of the expenditure for the Lords of the Treasury.

To make out in quadruplicate the annual accounts of arrears due from the late postmaster in Great Britain, for both Houses of Parliament.

Third Clerk.

To post and make out the country postmasters' quarterly accounts in the ledgers, from returns delivered by the letter-bill, bye-letter, dead-letter, and ship-letter offices.

To post and make out, in a similar manner, the West India postmasters' accounts.

To examine, with the second clerk, the entries in the charge-book.

To cast and compare the amount of letters, as entered in the ledger, with the books received from the letter-bill and bye-letter offices, and to see that they agree with the charge-book.

To examine the balances (for 5 April quarters) in the balance-book, as entered by the fourth clerk, and to check the casting up of the returned or dead-letter book.

To cast up, examine, and check every quarter, with the fourth clerk, the deputy postmaster's remittance-book, comparing it with the Accountant-General's quarterly cash-book.

To enter the old debts in the debt-ledger, and make out a report of them every quarter for the Secretary.

To make out, in quadruplicate, the annual detailed statement of balances in the hands of the deputy postmasters in Great Britain, with their disbursements (returned letters included) for three quarters in each year, for both Houses of Parliament.

To check the casting up of the books of receipts and expenditure for the Parliamentary statements in the Bank, to enter said drafts after entry by the second clerk.

Fourth Clerk.

To enter the Postmaster-General's warrants, for the purpose of checking the Receiver-General's drafts, and cast up the amount weekly, as a check on the Receiver-General's weekly statements.

To enter the inland and foreign charge weekly, and to establish the same in the weekly check against the Receiver-General.

To compare the deputy postmaster's remittances, in bills and cash, with the Receiver-General's books.

To examine the Receiver-General's bank-book, and inspect the same daily, pursuant to Act 46 Geo. 3, cap. 83.

To make out the weekly-check account of the Receiver-General's receipts and payments, and balance at the Bank.

To make up the quarterly and yearly check on the same.

To enter in detail the warrants for incidental payments every quarter, in the incident-book; also to enter thereon the quarterly-salary bill and packet list.

To examine and check the books of the ship-letter office every month.

To compare and examine the Accountant-General's quarterly cash-book, and the remittance-ledger, with the third clerk.

To enter the remittances from every post town in the said cash-book, and cast up the amount of each for entry into the ledgers, by the third clerk.

To make fair copies of the Accountant-General's reports, and of the annual book of accounts.

To assist the fifth and sixth clerks in checking the postmaster's ship-letter quarterly accounts, as delivered by the inspector of ship-letters.

Fifth Clerk.

To make out the quarterly account of expresses, for entry in the ledgers by the third clerk.

Examinations.

No. 4.

C. T. Court, Esq.
20th April 1827.

To make out a quarterly account of the express-money received by the chief clerk in the Secretary's office; and to make a weekly report for the Secretary of express way-bills received.

To examine the Irish quarterly account current, and cast up all the monthly Irish vouchers received from Liverpool, Manchester, Birmingham, &c.

To copy out the country and West India postmasters' quarterly accounts from the ledgers.

To make out a comparative statement of increase or decrease, for two years, of the annual gross produce of the post towns in England and Wales, arranged into the several districts of the seven riding-surveyors.

To enter the remittances from the Secretary's books, arranging them according to the dates on which they fall due, in weekly columns, to enable the fourth clerk to check the Receiver-General's amount of the remittances weekly.

To assist the sixth clerk in making out and copying all the annual and other accounts required by Parliament, the Lords of the Treasury, or the Postmaster-General, and in despatching the country postmasters' quarterly accounts.

To cast up and examine the inland and foreign charge bills, prior to entry by the fourth clerk.

To examine as to accuracy in copying out the general and cash accounts, and copies of the agents' accounts, with the sixth clerk, at the end of each year.

To assist the fourth and sixth clerks in examining the ship-letter quarterly accounts.

Sixth Clerk.

To copy the Scotch, Irish, and agents' accounts, and the annual cash certificate for each year.

To assist the Deputy Accountant-General in making out the rough draft of the annual general account.

To assist the fifth clerk in making out and copying all the annual and other accounts required by Parliament, the Lords of the Treasury, or the Postmaster-General.

To enter the deputy postmaster's charge quarterly in the charge-book.

To enter the cash and bills due after quarter-day in the deputy postmaster's quarterly accounts; and to fold and direct the quarterly covers, and despatch the quarterly accounts.

To call over the entries of the cash and bills remitted every week, and the entries in the ledgers every quarter, with the third and fourth clerks.

To enter daily the totals of the remittances from each deputy, from the Secretary's book, into the remittance-ledger, and call them over with the second clerk.

To call over the general and cash accounts, and copies of the agents' accounts, with the fifth clerk, at the end of each year.

To assist the fourth and fifth clerks in examining the ship-letter quarterly accounts.

Was that arrangement of the duties of the several clerks made since you became Deputy Accountant-General?—It was.

Was it altered from the preceding arrangement?—It was altered merely according to the circumstances.

Have you made any change in the distribution of the duties?—I have, in order to make the distribution more equal.

How many clerks do you think you could spare from the present establishment?—I do not think we could spare any; we are called upon frequently for statements for Parliament and for the Treasury.

How many do you think you could spare, if the Accountant-General himself was a constant attendant and an efficient officer?—If the Accountant-General was there constantly, one clerk might be dispensed with, certainly.

What you have spoken of under the name of the cash account is nothing more than entries of the charges of the various officers you have mentioned?—It is an aggregate of all those; it comprises them all in an aggregate, for the purpose of checking the Receiver-General.

Is that what you speak of when you say it is your daily occupation to prepare it?—Yes, preparing the materials for it.

The materials are furnished to you, are they not?—No; the cash I balance myself; I select it from the accounts current or the ledgers, and I balance it.

When you call it a cash statement, do you mean that it excludes bills that are not due?—Excluding bills that are not due; it is a statement of money received.

Do you make up a separate account of the money, and another account of bills?—I make up an account of the bills at the end of the year, to exhibit in the Parliamentary statements.

That part of the receipts which has come into the hands of the Receiver-General is not included in what you call the cash statement?—The bills that are not due, are not included.

For what purpose is that statement made up?—For the purpose of checking the Receiver-General with the auditors of public accounts.

Would not the cash statement, which closed on the 5th of January, include every thing but the bills not then due?—Yes.

Then this duty of making out the cash statement, as distinct from the bills, only arises on the 5th of January?—We have to make it up quarterly.

Is the account that is submitted to the auditors divided into quarterly periods?—Parts of it are; the foreign and inland letter-carriers' receipts are.

What is the occasion for that?—I am not aware of any particular occasion, only that it is the custom.

Then a part of the general annual account is divided into quarterly periods; and a part of it is not so divided?—The postmaster's remittances are all put in one sum; that is, the sum

total remitted by each postmaster in the year, distinguishing each; but to get it into one sum, we have first of all to add the quarterly accounts together.

Examinations.

Would it save a great deal of trouble if the bills were treated as cash?—No.

No. 4.

In that case there would be no necessity for a separate cash statement?—The bills, when paid, become cash.

C. T. Court, Esq.
29th April 1827.

You are understood to state that in making up this cash statement you exclude from it all such bills as are not converted into cash?—All that are not converted into cash go, as a matter of course, into the following year.

And the principal part of your occupation is making out that cash statement?—That is not the principal part, because I am occupied in miscellaneous things, accounts to make up for the Treasury, and accounts to make up for Parliament, and constant references from the different clerks.

Do you make any reports on any subject to the Postmaster-General?—I make reports of any inaccuracies in the agents' and other accounts.

And in the deputy postmaster's accounts?—Not in those; we make up the deputy postmaster's accounts ourselves.

Who makes up the agents' accounts?—They are made up by themselves, and checked by us; if there is any claim for incidental service, that is new; we take instructions from the Postmaster-General, upon the subject of it.

Then there is this difference between the deputy postmasters at home and the postmasters abroad, that the latter furnish their accounts, and the others have their accounts furnished to them?—Yes.

What is the reason of that difference?—Because abroad there is an internal revenue which we have no means of ascertaining but from the postmaster's own statement.

Do not you ascertain the revenue of the deputy postmaster here from his own statement?—Yes.

Then what difference is there between the two?—There is not much difference, in fact.

What means of information have you with regard to a postmaster here, that you have not with regard to a foreign postmaster?—If we were to wait for receiving the materials from the foreign postmasters and agents it would occupy a great deal of time to send the accounts backwards and forwards.

Then the difference arises only from the distance?—I apprehend it arose, originally, from there having been an internal revenue; because in the West India Islands we make up the accounts ourselves, and there is no internal revenue there.

Is not there an internal revenue in Jamaica?—There is; but Jamaica is an exception to the other West India Islands, in that respect.

Have the goodness to state which of the deputy postmasters or agents make up their own accounts, and furnish them themselves?—The Deputy Postmaster-General in Canada, in Nova Scotia, and Jamaica, and the packet agents, at the several packet stations.

Could not a country postmaster in this country make up his accounts just as well as the postmaster in Jamaica?—No, he could not; because before the account is made up, especially as regards the cross-road revenue, it undergoes a check here, by comparison of one postmaster's accounts with another; and he would have no means of checking himself.

Does not he know all that he is chargeable with?—He does; it might be done by him, and it might be checked afterwards, but it would occasion a very great irregularity; because some of the postmasters in the country are very irregular men, and very illiterate men, and we should always be in confusion.

Then you see no objection to it; but that you suppose they would not be able to do it regularly?—I think that would be the chief objection.

Do not they know all that they are chargeable with, and all that they are entitled to claim, within each quarter?—Yes.

What notice do you take of the remittances of the country postmasters?—We enter the remittances every day into a book which is kept separately for instalments, distinct from any thing else; and we see that those instalments are regularly kept up; and if they are not, they are reported to the Secretary.

Is there a fixed period for such report?—Every fortnight, and every month, according to the nature of the instalment: large towns remit every fortnight, and small towns every month.

How soon after the time appointed for the remittance would you make a report if the remittance had not come?—In about three or four days.

Are such reports very frequent?—Constant.

Who signs those reports?—They are not signed at all; they are made up in the office, and sent from us to the Secretary; he acts upon them; he writes to the parties.

What is the form of the report?—The reports are in a book called the "instalment-book;" it is technically termed the "black book." If we find any man is a defaulter, we enter him in that book, and return that book to the Secretary, and he writes to the postmaster; he either gives him further time, or puts him into the hands of the solicitor, just as he sees good.

How often do you send that book to the Secretary?—We write it up every fortnight, and every month, and then it is sent to the Secretary.

At what particular times is it sent to the Secretary?—Every fortnight, and every month.

How long does it remain with the Secretary?—It remains with him till the instalment time comes round again.

Do you know what he does upon it?—No, except accidentally.

Do you keep any individual accounts with the postmasters?—We keep a separate account with every postmaster.

If two instalments become due from a postmaster, what happens then?—He must have been

Examinations.
 No. 4.
 G. T. Court, Esq.
 20th April 1827.

previously reported as having been in arrear in the first instance, and then we report him a second time.

Does that frequently happen?—I do not think it does; it does occasionally happen.

Does the Secretary do anything with your book?—He acts upon it immediately.

Does he make any entry in the instalment-book?—No, he sends it back to us for daily corrections, to write off any remittances that may have been made each day.

Then he does not actually keep the book?—Not entirely; he sends it backward and forward to us.

With whom does it rest to determine whether it shall be put into the hands of the solicitor?—It rests with the Secretary, acting under the Postmaster-General.

Have you any correspondence with any postmasters?—We never correspond with any of them; if we have any observation to make we do it in the shape of a report and send it to the Secretary.

Is it addressed to the Secretary or to the Postmaster-General?—It is not addressed to either; the postmaster's name is put upon it, and it is sent to the Secretary, and the Secretary forwards it.

Do you never upon any occasion correspond with the postmasters in the country?—Never, except upon some very trifling occasion.

Who is the person that upon those occasions corresponds?—It is sometimes myself, and it is sometimes the person that keeps the account.

Does the person who keeps the account write by your authority or by his own authority?—He should write by my authority, but it can never happen except upon very trivial occasions.

Is the agent generally consulted in fixing the rates of the instalments?—No, the rates of the instalments are ordered to be the net produce of the office.

Are they so in fact?—Yes; they are the net receipts of the office, as nearly as can be, avoiding fractions.

They are the estimated receipts of the office, are they not?—They are.

Have not those varied?—They vary from time to time, they are re-calculated occasionally.

Have they been re-calculated frequently within your experience?—Frequently; if any variation takes place in any town, if any large balance occurs, it is immediately looked to, to see whether there should be an alteration.

Whose duty is it to look to such alterations?—It is the second clerk's duty.

Has not there been an alteration in the rate of instalments generally?—Yes, about the close of the year.

What led to that?—Nothing in particular, only it was thought that it was time to look at them.

When had the instalments been fixed before that period?—I think the whole of them may have been re-calculated about two years before, but they are all re-calculated from time to time, in case of any variation occurring from any circumstance.

Do you think that those re-calculations have the effect of increasing the amount of the instalments, or of decreasing them?—It is just as it happens.

Are you able to state, upon the whole, what was the effect?—No; the very circumstance that occasions the instalment in one town to decrease, occasions perhaps another to increase, from the alteration in the circulation of letters.

Are any of the official disbursements checked in any way in your office?—As to the accuracy of the calculation only, and to see that they are signed by the proper officers; they would all have the initials of the chief clerk in the Secretary's office, before they are sent up to us.

How do you raise a charge against the Receiver-General for receipts for foreign revenue?—From the charges furnished by the Comptroller of the Foreign Office three times a week.

How is it as to the West Indies?—As to the West Indies we make up the account quarterly.

How do you raise the charge against the Receiver-General in the mean time?—The charge against the Receiver-General is only for cash from the West Indies.

How do you make up that charge?—From the weekly entries.

Who furnishes you with the amount to be charged against the Receiver-General, as to receipts from the West Indies?—We do not specify them at all to the Receiver-General.

How do they come into the account?—They come into the account which is made up at the end of the year.

Are there no remittances?—Yes, there are remittances, but the Receiver-General has nothing to do with them distinct from any other remittances.

How do they go into the Exchequer?—They are not distinguished particularly; they all come through the Secretary.

Is that the case with Jersey, and the Isle of Man, and all similar situations?—Yes, they are all included under one head in the account.

Have you any knowledge of the state of the account of a foreign postmaster till you receive his quarterly statement?—No.

Is there no separate account kept with the foreign postmasters at all at the head office?—There is an account of the letters sent, and upon that account we check his account when it comes.

Is that account furnished to you?—Yes, it is sent by the superintendent of the letter-bill clerks.

Do you raise an account against the Post-office for the postmasters of the West Indies?—Yes, from the return given to us by the letter-bill clerk.

Then the postmaster at the end of the quarter sends you his accounts, and you see that

he has given credit for what is charged to him?—Yes, but the account never agrees, because the West India postmasters will always take credit for the bills that are sent, and we give them credit only for what are cashed in the hands of the Receiver-General.

What receipts are included in the accounts of the foreign postmasters, besides the postage of letters sent out?—The postage received in the interior of Jamaica, Canada, and Nova Scotia, and between one station and another.

Have you any idea how that receipt is checked?—It is checked by the postmaster there, in the same way as the bye and cross-road bills are checked here, and the result of that checking they send over to us, and we compare one town against another; the postmaster in one town says that he has sent so many letters to the postmaster in another town, and the postmaster in the other town acknowledges that he has received so many.

Then you treat Nova Scotia and Canada just as you do Wales?—Yes, except that in one instance we wait till we get their accounts, and in the other we make up the accounts ourselves.

Have you not the same account from Nova Scotia as you have from Wales?—Yes; that is to say, we have the result, we have not the detail. From Wales the accounts of the bye-letters are sent in detail every day, and they are all examined, and one postmaster is made to check another, but in Nova Scotia they check it there, and merely send us the result.

You have no control over the accuracy of those remittances, any further than as regards the amount of postage of the letters sent out?—The Deputy Postmaster-General swears to the account, and he sends us the result of the cross-post examination.

Are there any items of the accounts that are furnished to the postmasters here that the postmasters themselves are not previously aware of?—I think they must be aware of everything.

Who makes up the finance accounts?—They are made up chiefly by me.

From what materials do you make them up?—From the quarterly accounts, which have been previously made up the year before; our accounts are all made up in quarters, and the results of those quarters are put together, and formed into an annual statement.

Do you understand that the account now before the Commissioners, which is the account of the last year, includes the whole of the receipts, whether from salaries or other emoluments, of all the persons who have accounted in the service of the Post-office?—It includes nothing except what is paid out of the Revenue.

Then all the receipts of the different officers that are derived under the head of what are called other emoluments, are excluded from this statement?—Yes; this is only an account of what is charged to the Revenue.

In the course of your office is there any account of those other emoluments?—No, we know nothing of them.

There are no other emoluments in your office except private postage?—No; the stationery we order as we want it.

Do all the clerks avail themselves of that stationery?—Yes; the clerks are restricted to a certain number of quires per quarter, which is considered to be enough for them. I think the allowance is eight quires per quarter for their office use and everything, and 100 pens a quarter, with two pencils, and four or five sticks of wax.

Are there any other perquisites of any kind?—There are no other perquisites.

Is a residence allowed to any of the clerks in your office?—No, none of them reside in the house.

Who has charge of all the official books and papers?—There is a housekeeper lives in the house.

Is it not in the Post-office?—It is a detached house.

Do any of the clerks hold any other employment?—Not any of them.

Your income is not subject to any deduction?—No.

Whom do you consider the most efficient clerks in your office?—I consider them all equally efficient.

What makes the distinction between seniors and juniors?—There is no particular distinction except the classing of their salaries; as soon as they get upon that class, they become senior clerks without reference to the length of service.

It appears that the last junior clerk has been longer in the office than the first; how did that happen?—He was transferred from another office.

Then the date here given is the date of his appointment in the other office?—Yes.

Has there been any increase of salaries in your office since your appointment?—Yes; I think the whole of the salaries were revised since I have been there. The allowance for length of service has been stopped by a general order from the Treasury.

You have had a sum distributed upon that account, have you not?—Some of them have.

Have not all the claimants in your office had a portion of it?—They have had a portion.

You mentioned that you were principally concerned in preparing the Parliamentary Account; under whose immediate direction have you prepared it?—Mr. Herries and Mr. Spearman directed it to be drawn out in this way, with reference to a plan suggested by a "Committee of Accounts" of the House of Commons.

Does Mr. Thomas take any part in the preparation of those accounts?—No.

What does he take part in personally?—What he does is signing the warrants and papers, when he is here, and signing the annual accounts, and attesting the general account and the cash account.

Is there any other business that he does personally?—No.

If he did not do that, you would do it?—If he did not, I should do it.

The Act of Parliament makes your signature equally available?—It does.

Examinations.
 No. 4.
 C. T. Court, Esq.
 20th April 1827.

Do you receive instructions from the Secretary as to the management of the office?
 —Yes.

Did you receive such instructions from him with reference to the alterations you have made in the arrangement?—Not as to the interior arrangements.

Was the arrangement which you made submitted to the Secretary?—No.

Was it submitted to Mr. Thomas?—I believe Mr. Thomas saw it, but he left the arrangement to me.

Are there any incidental expenses, that you have any knowledge of, in your office, such as the charges for expresses, or any other extraordinary expenses?—The charges for expresses are kept by us.

Why are those charges kept in your office?—The express is entered in the Secretary's office in the first instance, and the particulars of it are allowed by us to each postmaster on the road to the town to which it is addressed.

Have you a particular account of all the expenses incurred for expresses?—Yes.

Is it a large head of expense?—No, it is very trifling.

Is it less than it used to be?—I think it is.

Have you any correspondence with the Postmaster-General, or with the Secretary, by letter?—We correspond occasionally with the Secretary.

What do you write about?—About anything that may have occurred in the accounts.

Do you write letters?—Differences of account are stated in the shape of a report.

Do you write any letters to the Secretary?—We do sometimes, but very seldom.

When you write letters, who signs them?—I sign them.

To whom do you address yourself?—To the Secretary.

Not to the Postmaster-General?—No; I should write to the Secretary.

Does the Assistant-Secretary ever give you any instructions?—He frequently writes letters; for instance, ordering such a thing to be allowed to a postmaster; that an error has occurred, or something of that kind.

Was the system always the same, within your experience, with respect to the interference of the Secretary, and in all other points?—Yes; everything is sent to the Secretary for the Postmaster-General. There is no direct correspondence or communication with the Postmaster-General.

The furnishing the accounts to the deputies constitutes the greater part of the business in your office, does it not?—Yes, the principal part.

That occurs periodically?—Yes, that is our principal branch: another is the checking the Receiver-General, and, at one time of the year, making up the accounts for Parliament; and another branch of business is preparing the accounts for the Audit Commissioners, and that leads to correspondence respecting various queries which may arise upon them.

What becomes of the warrants?—The warrants are kept by the Receiver-General, and delivered into the Audit-office as his vouchers to support his own account.

Have you any absences allowed you?—We have none allowed as matter of right; it is considered as a matter of favour to be allowed to be absent for a short time.

Are there any holidays allowed?—Good Friday and Christmas Day are the only holidays.

When absences are allowed, how long are they for?—It is considered that the head of the office is allowed to give to the extent of a fortnight. If there are any particular circumstances, or a gentleman should be ill, it must be laid before the Postmaster-General.

Upon those occasions in which you have been absent so long as a fortnight, has Mr. Thomas been in the office?—It does happen that I have not been absent except from illness.

Is the business that you do when present done by Mr. Thomas when you are absent?—If he is there, so far as regards signing and superintendence; otherwise I have been obliged occasionally to sign papers at home.

Does he do anything more than sign the papers in your office? Does he prepare any of the accounts, or any other part of your peculiar business, as described in the paper you have delivered in?—No.

What is your salary?—£450 a-year.

You have no other emolument?—No other emolument except the allowance of private postage.

What is that worth to you?—I think the amount I claim may be about £6 or £7 in a year.

You have no night-work in your office?—No night-work.

Examinations.
No. 4.
C. T. Court, Esq.
20th April 1827.

An Account shewing the Number of Warrants and Drafts, entered and countersigned in the Accountant-General's Office on each Day in the Quarter ended 5th April, 1827.

Days.	Warrants	Drafts for said Warrants	Days.	Warrants	Drafts for said Warrants
1827, January 8th	44	33	1827 February 16th	7	6
" do. 10th	29	33	" do. 19th	3	3
" do. 12th	25	35	" do. 21st	3	2
" do. 15th	30	20	" do. 23rd	7	9
" do. 17th	25	28	" do. 26th	2	2
" do. 19th	44	26	" do. 28th	10	7
" do. 22d	27	19	March 2d	1	4
" do. 24th	35	17	" do. 7th	2	5
" do. 26th	34	27	" do. 9th	4	3
" do. 29th	28	15	" do. 12th	2	2
" do. 31st	24	19	" do. 14th	4	2
February 2d	17	17	" do. 16th	2	7
" do. 5th	23	9	" do. 21st	6	5
" do. 7th	22	11	" do. 23d	4	7
" do. 9th	10	11	" do. 30th	2	1
" do. 12th	9	9	April 2d	1	1
" do. 14th	16	11	do. 4th	2	2

C. T. COURT, Dep. Acct. Gen.

* The Drafts for the Salaries (in number 270) are principally paid within these three days; the Salaries on the Establishment being included in one Warrant in the shape of a letter from the Postmaster-General to the Treasury.

No. 5.

Wednesday, 18th March, 1835.

No. 5.
C. T. Court, Esq.
March 18, 1835.

Mr. Charles Thomas Court was called in and examined as follows :

What office do you hold in the Post-office?—Accountant-General.

How long have you held that office?—About four years.

In what capacity did you enter the office?—I entered as junior clerk, and rose by regular gradation by seniority.

Is it your duty to make out accounts for Parliament?—It is.

Are the accounts kept in the Accountant's office exclusively?—I should say exclusively.

What books of account are kept?—We have ledgers, postmasters' ledgers, and a journal, and remittance books, and various sorts of books—cash books.

In what book are accounts that come to your office first entered?—We check them by the daily bills. The letters that are sent out have a bill sent with them, and the postmaster returns the bill, which we enter in a book called a charge-book, and at the end of the month the postmaster sends a monthly account, and we check that by those daily entries from his own bills.

With what book of account is your day-book compared to prove the accuracy of the account?—We enter the daily bill, and compare it at the end of the month with the return which the postmaster himself makes, and we correct it, if necessary, by the entry of the daily bills, and we return it, if corrected; and at the end of the quarter we make up a quarterly account current.

Are those accounts entered in the ledger?—They are; we enter first the amount of letters which the postmasters receive, and upon the other side of the account we give him credit for his salary, incidental expenses, mail-guards' wages, and for any letters that have been refused, and what are called dead letters, and for his remittances, and then we make the balance.

When you transfer them to your ledger, do those bills come under the specific head of services, or personal accounts?—The bills for the letters are divided into London letters, and letters originating in the country going through bye and cross-roads, and Penny-post letters.

For instance the letters to Bath, are they put under the general head of the postmaster, by name, at Bath, or in the more general term of the "western road"?—The postmaster at Bath, personally, is made accountable.

With respect to the packet system, in what manner are the expenses of the packets sent up and entered in your office?—There are district agents for the packets, who do nothing else but attend to the packet business; except at Falmouth and Holyhead, where the agent is also postmaster. They send us vouchers for every expenditure, and an account at the end of the quarter, which is attested upon oath.

Who examines those accounts?—They are examined in the Accountant's office.

How do you answer for their correctness?—It all passes through the Secretary. If we have anything out of the ordinary course, we report it to the Secretary, and take his instructions whether it should pass or not.

Is there any one qualified in your office to check the expenditure?—We do not enter into

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Examinations.

No. 5.
C. T. Court, Esq.
March 18, 1835.

the propriety or the reasonableness of it. We only see that there are vouchers for every thing, and that the calculations are properly made. There is a voucher for every thing.

Suppose there is an extraordinary quantity of coals?—I think we should have no means of noticing it because coals being a constant supply, it would not be out of the ordinary course; but if there was anything out of the ordinary course, we should feel bound to represent it to the Postmaster-General, through the Secretary, and take his instructions upon it.

After the Accountant-General has made up the additions, and sees that there is nothing to object to in the bills, what is done with the bills?—The whole of the accounts at the end of the year form part of one general account of all the Post-office receipt and expenditure, and are sent to the Auditors.

Under what head is the packet system entered in your books?—We enter them under the head of the different agencies.

Have you a separate head in the ledger?—Yes, we have Holyhead separate, and Milford separate, and Weymouth separate, and so on.

Then you could furnish detailed accounts of the packets at all those different stations?—Most assuredly.

Should you find any difficulty in making a return of the consumption of coals, or the stores, or machinery, or any other article, at any one of those stations?—Coals are stated, I believe, separately, and the amount of coals consumed at a station, I think, could be returned.

You can give the wages to the seamen and officers of each boat?—The wages of each boat, but not the stores. We have no separate account of the stores for each packet.

Does the captain's log of expenditure come to you?—It does not come to us.

Could you furnish the complement of men and officers to each boat?—I doubt whether we could furnish that. It could be got, I apprehend, from the agent, or from the Secretary. We could give the wages actually paid in any quarter for the seamen and the captain as they stand in the accounts, but whether that would be the full establishment we should have no means of knowing.

Could you give a separate account of the repairs of the different boats?—I am afraid not sufficiently distinguished. We could give the repairs on the station, but I doubt whether we could divide it accurately for each boat upon the station.

With respect to the boats upon the Dovor station that come to be repaired upon the river Thames?—I think that could be detailed, and separated to a certain degree. All that is done in London could be ascertained because the builder's bill would be for repairs done to a certain packet, naming the boat.

What would be the difficulty at Liverpool?—There, perhaps, the carpenters and the persons employed would charge the bills for the different repairs of the packets without naming the particular packet.

Do you speak hypothetically, or from what you know of the nature of the bills?—I speak from what I know of the bills. I dare say that in all the main articles they are separated; but I think, in the smaller bills, they would be employed regularly, and not make a distinct account of each vessel.

Is the charge of the dock-yard at Holyhead sent to your office?—I do not recollect whether there is any specific charge of that nature.

Are you aware that there is an establishment at Holyhead for the repair of steam vessels?—There is a storekeeper, I believe, and a storehouse, and the agent, Captain Goddard; but I have no personal knowledge of it.

Is Captain Goddard superintendent of the depôt?—He is the managing man there.

Are you aware whether he is the manager of the depôt and dock-yard for the repairs of steam vessels there?—So far as the Post-office is concerned he is the general manager there.

Do his accounts for stores come under your notice?—They are sent every quarter.

They are considerable, are they not?—They amount at times to a very large sum.

Do you recollect whether, in those accounts, the separate amounts of the particular vessels are inserted in the account?—Not, I think, for the particular vessel, but only generally for the station.

Did you make out that account?—[*An account being shown to the witness.*]—No, this did not come from our department.

Is not yours the only office of account?—We are the only regular office of account; but if any statement is called for, if the Secretary chooses to do it, it is for him to do so.

Are duplicates of all the accounts kept in the Secretary's office?—I cannot say. We make a register of the greater part of the accounts of the packet agents.

It is presumed that, in the common course of business, all agents of stations send their accounts to the Secretary?—Yes.

Are copies of those accounts taken in the Secretary's office?—No, the Accountant enters the principal abstracts.

In this account it is stated, "Wages and provisions for six boats, £10,461." Now it appears that the complement of one boat is £1,061, which, multiplied by six, would fall far short of £10,461. How do you account for the whole of the charge for the boats being £10,461?—I think they must include part of the stores in that. I cannot explain the difference.

Who would be able to explain this?—Mr. Lawrence would be able to explain it. I apprehend that this is considered the establishment only, and that in the working of it they may have had some disasters, which have made up the amount.

Could your office furnish an account stating the name, tonnage, power, and complement of officers and men of each vessel, together with the date when she was taken into the service

of the Post-office, and the total cost of the vessel and engine complete also the total expenditure for its outfit and maintenance for three years, detailed under the following heads:—Wages to officers and men, victualling, harbour and dock dues, coals, oil, tallow, and other stores for working machinery, repairs to vessels, and repairs to machinery, and alterations of the vessel?—The accounts furnished to us would not enable me to give that account, because they do not contain the tonnage, and they do not contain the precise date.

Could you furnish the total expense of the outfit and maintenance and substantial repairs, at any one station, for three years?—We have the whole of the expenditure that has been incurred, and that we could give.

What accounts have you of the agents at this time?—We have the whole of the accounts for the last year; that is to say, to the 5th of January.

Are they examined in your office?—They are.

When do they go to the Audit-office?—They ought to go before the fifth of April.

Are the accounts of the former years all in the Audit-office?—They are.

Do you know whether they are registered there?—They have the accounts themselves for about seven or ten years back. I think that prior to ten years they destroy them.

Might those papers be seen at the Post-office?—Most assuredly.

Were you aware that copies were kept of the agents' accounts in the Secretary's office?—They have a weekly return of the progress of the packets, how much they receive for passengers, and what the expense independent of the quarterly accounts, and I apprehend they have made up the accounts from those.

You were understood to say that your accounts do not show the distinct charge for the repairs of each vessel?—I think they would upon the principal articles of repair, but not some of the smaller ones. We have every farthing that is paid, but the difficulty would be in dividing it into each packet.

Then it is your opinion that an account could be given of the substantial repairs of all the boats?—Within a recent period.

There appears to be no charge for stores at Dover?—I suppose they require very little stores there upon that short passage.

Where do they get their stores from?—I cannot say; nothing appears upon the accounts.

Could an account, with facility, be made out of the whole outgoings of the packet establishment, including building vessels, wear and tear, wages, packet-agents, superannuations, and the number of persons employed, and advertisements if any?—I think they might be separated. The only difficulty would be in the separation.

There is a charge in the last finance account, under the head of packet service, of £114,000?—Every item of that we could explain, but whether we could arrange it under those specific heads I cannot say.

Under what general heads could you arrange it?—We could give the expenditure of the different stations,—how much for wages, how much for victualling, how much for stores, separating the coals and the repairs.

It is stated coals and the expenses thereof?—They employ vessels to bring the coals at Holyhead.

Have they a vessel for the purpose?—They have vessels for the purpose at Holyhead, but sometimes they employ other vessels.

How do you account for the very great difference in the expenditure of coals between one quarter and another?—I cannot explain that.

Who is qualified to explain these accounts?—The agents themselves would be able to explain them all.

Do you know the principle upon which coals are charged in that account,—whether it is a return of the stock in hand, or of the coals consumed?—It is a return of the coals purchased and laid up in store.

As the Accountant of the Post-office does the captain's log came before you, stating the expenditure of his coals?—No.

Then you have no means of judging of the reasonable consumption of coals, whether by short passages or long passages?—The accountant has not. The agent certifies that a certain sum has been expended, and he produces the receipts for laying in the stores, and we take his account, which is certified upon oath.

Who is the agent at Dover?—Mr. Hart.

Is he a captain?—No, he was originally a riding surveyor.

Will you explain the nature of your ledger for the packet service,—are there wages for the different agents upon the different stations?—Yes.

And their accounts abstracted in the ledger?—An abstract only—the gross total of the receipts, and so much for the wages, and so much for the stores. The greater part of the expenditure is classed under the head of packets.

You have some pages in your ledger for each of the stations?—Yes, we have; the daily bill comes up certified by the agent, and signed by the captain and the steward.

How often do you write up your books?—Once a quarter; when the account arrives it is examined by the daily returns, and entered once a quarter.

In this packet establishment are the superannuations of the old packet officers inserted?—There are a great many widows and orphans of seamen; they do not come under the head of packet establishment, but they come under the head of Miscellaneous, and any superannuations allowed to a captain would come under the head of superannuations.

Where do the agents' salaries come?—They come under the head of salaries, but the captains' salaries are placed under the head of packets.

When a new vessel is built, is that put under the head of packets?—It would be all under

Examinations.

No. 5.
C. T. Court, Esq.
March 18, 1835.

the head of packets, and if the expense were incurred in London it would be paid by the Postmaster-General's warrant by the Receiver-General in London. The agent would not introduce it at all then.

Suppose a packet-agent at Liverpool receives in his quarter £3,000 for passage-money, does he expend that money without remitting it to London, but send the balance at the end of the quarter?—Certainly, if there should be a balance. If the money received for the freights and passengers should be sufficient to pay the expenses of the station, and if there should be anything over, he would remit that balance.

Are the country postmasters in the same habit?—No; we make up their account, and transmit it to them; but the agent makes his account, and transmits it to us.

If there are any services in the country to be paid for by a country postmaster, does he draw upon the Post-office for that expense, or deduct it from the money he has in hand?—He deducts it from the money accruing. We allow it in the account, and allow him to remit so much short.

Are those services entered distinctly?—They would be all entered distinctly, and in detail.

Would they be abstracted in the general account?—There is an abstract of them in the general account. The Accountant-General keeps an abstract of all these services under the particular head.

Suppose an account comes up from Brighton, where he has received in the month or the week £89, and for the service of the Post-office he has spent £18 or £19?—The Postmaster-General would allow that £18 or £19 in the bill of incidents.

When it comes to your office is that abstracted and put under the different heads?—Yes; but if it is for salary, or any regular service, there is a warrant made out every quarter.

How often do the country postmasters send up their accounts?—We make the account every quarter. When the letters are sent to them we send a bill with the amount of them. The postmaster examines it and returns it with his signature, and if he finds they are wrong told, he returns it altered, and we enter it in the book every day. At the end of the month it is cast up, and the postmaster sends a monthly form.

In the hurry of the despatch of letters do not mistakes sometimes arise?—Differences arise certainly.

Are they frequent?—More frequently with some postmasters than others.

Are they always upon the side of the postmasters?—Not always; sometimes in the hurry of business letters are told up improperly. In that case, if the postmaster is applied to, and if he says that he has told them twice carefully they allow it; but if they find it in more than in two or three instances it excites notice, and then they have the letters told two or three times before they go out—they keep a watch over him to detect him.

Have any cases of fraud occurred?—There have been cases of that kind, and the postmaster has been dismissed.

Does the bill in London usually agree?—Pretty well. There is never a week without some instance of a difference.

When the mail leaves London at eight o'clock, are all the different bills sent to your office?—The bills are sent down in the same bag with the letters.

Is a duplicate of that bill retained in London?—No; the identical bill is returned by the postmaster. The postmaster examines the bill, and returns it by the mail with his signature to it.

What is your first operation with that bill?—To enter it in the monthly book, day by day.

From you where does it go?—Then we examine the postmaster's own return at the end of the month, and when that has been set right and adjusted, we enter it in the postmasters' ledger.

How many post towns have you in England?—Rather more than 600 in England and Wales.

And there is a separate and personal account with each postmaster?—Yes.

How many in Scotland?—In Scotland, perhaps, 230 or 240 post towns. The accounts are sent up in the gross from Scotland once a-quarter.

After it is entered in your ledger are duplicates sent of it to the Receiver-General, or what communication is there between the office of the Accountant-General and of the Receiver-General?—The Receiver-General acts as banker to the establishment. He receives all the money in the town collection, and the remittances from the postmasters, but the Receiver-General does not keep any account with the postmasters.

How does he know the proper sum?—He knows nothing of that, the accountant ascertains that it is the proper amount.

Is the money paid directly to the Receiver-General?—Yes; for all the town collection it is paid three times a-week to the Receiver-General.

How does the Receiver-General know the precise sum that he ought to receive from the country postmasters?—He does not know; he takes anything that they send him.

To whom does the Receiver-General make his account stating what sums he has received?

He makes an account to the Audit-office of the sum total that he has received under the head of remittances from postmasters, but the account of the accuracy of those remittances is kept in the Accountant's office. It is part of my duty to see that the postmasters remit at proper times.

Does the Receiver-General send an account to you of the money he receives?—No; the remittance is sent to the Secretary, whose clerk enters it in a book, under the head of each postmaster, and then he sends the remittances to the Receiver-General and the book he sends to the Accountant-General,—and the Accountant-General enters them in his book, and charges the Receiver-General with them, and sees that they are paid into the Bank of England every day.

Who is the Receiver-General?—Mr. Young.

Does he execute the office personally?—I believe he is there pretty frequently; he has not been long appointed.

Did Mr. Willimott execute the duties personally?—He was not there much; he had another appointment in the Excise which took up part of his time.

Who executed the duties in his time?—When he was not there, the principal officer was the chief clerk, Mr. Bowden.

Do accounts come to you certified in the Secretary's office?—The agent sends his accounts to the Secretary, and the Secretary, after looking at them, sends them to be examined.

With any notes upon them?—If any thing was not to be allowed he would make a note.

Then, in fact, they undergo an audit in the Secretary's office?—As far as regards the propriety and the reasonableness of the expenditure; that we have nothing to do with.

Then accounts are paid upon the responsibility of the Accountant-General only?—As far as regards the correctness of the vouchers, but not the reasonableness or propriety of the expenditure.

They must have also the mark and sanction of the Secretary?—There is no particular mark affixed to them; they are merely transmitted through the Secretary.

Was any account ever paid that you objected to?—It frequently occurs that there is some new claim made, something out of the usual course, and in that case we always refer it to the Secretary.

Are such payments ever struck out afterwards?—I am not aware that such payments have been struck out; it has been explained that it was a correct charge, and we have been ordered to pass it.

Then your supervision is merely as to the accuracy of the figures?—Merely as to the accuracy of the figures and the proper vouchers.

Your accounts are not entered in duplicate more than the cash-book and the ledger?—Of the packet-agents' accounts we enter a copy of a portion and the abstract, but of all the country postmasters we keep a register.

They are entered first in the month-book; secondly, in the ledger; thirdly, you abstract them into the journal?—Yes, there is what is called double entry, a form of journal, cash-book, and ledger, furnished from the Stationery-office by order from the Treasury.

Has that always been the practice?—Only within the last few years; Messrs. Brooksbank and Belt were employed to look into the method of book-keeping, and they suggested some forms which applied to all the different departments: we are furnished with printed forms of books which we are bound to fill up, but that is chiefly for a particular purpose to enable us to get the books balanced.

Do you send in the book to the Audit-office?—We send a book containing an abstract of all the accounts; it is a book made up expressly, and we send up all the vouchers for the packet-agents in this country and all the colonies, and for the Post-offices in Ireland and Scotland.

Under what head is the income of the Post-office of Jamaica brought?—It all comes into one general fund.

Do you keep any separate account of the foreign postages?—A certain portion of the foreign we keep separate, but a great proportion of it is sent out by the inland letter-carriers, and therefore it forms part of the inland collection in our books.

Have you made out an account lately of the amount of foreign postage?—We have made out an estimated account; the letters are so intermingled that it is impossible to make out an exact account.

Do you know what is the per-centage of the expense of collection upon the gross revenue of Great Britain and Ireland?—For Great Britain it is £26. 15s., for Great Britain and Ireland together, £27. 14s. per cent.

Do you give any certain paper or form for country postmasters to keep their accounts?—Yes, we furnish regular printed forms for them.

With reference to the stores, have you any account of the quantity of stores in hand?—No, that does not come to us.

What is the extent of your department—how many clerks?—Fifteen persons altogether.

Are there any fees taken in your department?—Nothing; they used to sell the waste paper, but that is taken away recently,—it is paid into the revenue.

Are there any fees from the country postmasters or the agents?—No fees whatever.

Where expenses are incurred at one station for the repair of a packet belonging to another, to which station would the sums be charged?—They would be charged at the station where the expense was incurred, without reference to the station to which the packet belonged. Any repairs done at Holyhead would be included under the head of Holyhead.

If a Portpatrick steamer was to be repaired at Holyhead, would the charge appear under the head of the Holyhead agency?—It would.

And not be transferred to the other?—No.

If an account was to be called for of the repairs, all the repairs done at Holyhead would be returned at Holyhead?—Unless we had specific directions to pick out some particular packets, and if the account would enable us to pick out the different packets we could do it.

You observe that the account which has been already shown to you, and for which you are not responsible, which has been sent to the Commissioners, gives the expense of the repairs of vessels belonging to other stations, such as Liverpool and Portpatrick, under the division of those stores?—That being called for in a specific way would be given in a different way.

You say that you have no account of stores in hand?—There is no account of stores in hand sent to the Accountant-General.

Examinations.

No. 5.
C. T. Court, Esq.
March 18, 1835.

Do you know who purchases the stores?—I believe they are purchased by the agent under the authority of the Postmaster-General, but I have no means of knowing how it is done.

In those agents' accounts, of course their own salaries are taken credit for?—They are.

Are the agents' accounts tied up and kept separately in your office?—Yes.

Then if the Commissioners were to go to the Post-office they might be referred to?—At a moment's notice; we have all the agents' accounts separate and almost ready for delivery to the Audit-office for the whole year.

Is the law imperative that they must go in upon the 5th of April?—It is a custom, but a note from the Treasury would be sufficient to detain them; any of those accounts can be produced in a moment.

Have you prepared the auditors' book?—The auditors' book is complete. I believe it is this very day before my Lord the Postmaster-General for his signature.

In what form is it brought out?—It is a kind of ledger. The receipts are called charge, and the expenditure is termed discharge, and all the receipts are put down under the different heads to correspond with the accounts presented to Parliament, and the expenditure is stated under the different heads, and we send in the vouchers, as before recited, in support of the expenditure.

Is it in the form of a journal or ledger?—It is an abstract for the year; but it contains the greater part of the expenditure for each of the four quarters, and the total of that is brought to account. The principal officers, the presidents of the Inland, Foreign, and Twopenny-post appear before the Audit-office, and swear to the different items of the receipt when the book is given in.

How often do the agents abroad send their accounts?—Quarterly, all of them.

Are there any Post-office packets in the West Indies?—There are mail-boats which go between the different islands which are paid by contract in London, so much for the quarter.

Under what head in your accounts is the charge for a new packet?—Under the general head of packets.

If there has been a new packet last year, would it be included in one of the agents' accounts?—It would most probably be paid in London, and then the agent would have nothing to do with it.

Would it appear in the agents' accounts?—No; all that would appear in the agents' accounts is that portion of the expense of repairs which he might have paid himself.

Supposing that a packet upon the Dovor station went under a large and expensive repair in a ship-yard at Harwich, or in the river Thames, under what head would that appear?—Under the head of packets paid in London.

Then in the accounts that are now proceeding to the auditors all the direct expenses for the repairs of the steam-boats will be included?—If paid in London they will be included under the term of incidents, and the incidents subdivided into packets and all the different heads?—

Does the agent deduct the captain's fees for cabin passengers?—I think upon the Liverpool station he deducts it from the charge side of his account. Upon the Dovor station it is paid upon the Postmaster-General's warrant, as a per-centage on the amount of passengers between Dovor and Calais.

Is there a per-centage at every station?—No; I think only at the Liverpool and Dovor stations.

Do you know upon what principle it is allowed at Liverpool and not at Milford?—No.

What is the per-centage at Liverpool?—It is 2s. for each passenger. C. T. COURT.

No. 6.
C. D. Wagstaff, Esq.
March 11, 1835.

No. 6.

Wednesday, 11th March, 1835.

Charles D. Wagstaff, Esq., was examined as follows:

What situation do you hold in the Post-office?—Superintending president of the Foreign Office.

How long have you been in the Post-office?—Forty-one years the 3d of January last.

Have you always been attached to the foreign department?—Always.

How long have you held your present situation?—Three years last January.

Have you brought with you the accounts desired from the Post-office?—I received the orders for their being made out this morning immediately before my leaving the office, but they have been in preparation in consequence of the direction I received the other day, and are in a very forward state.

When do you expect they can be supplied?—Some of them may be sent in to-morrow, certainly; one has been already made out, and, by the day following, the whole of them, I should think, will be completed.

Can you state some portion of the information which the Commissioners desire as to the number of letters arriving by the French mails, or the weight?—I have an account at the office, but I have not brought it; the mails vary,—some days in the week they amount to 2,000 letters, on other days there is little more than half that number.

The old post days the mails are the heaviest?—They are.

Is there not a post six days a-week to France now?—Yes.

The Glasgow mail arrives late at night?—About ten o'clock on the foreign post nights, indeed, on all nights, but then they are not taken to the Foreign Office; on the Tuesday and Friday the office is kept open till twelve o'clock at night, on the other nights only till eight.

It is only on two of the nights the Glasgow mail deliver their bags to be forwarded by the Foreign Office?—Just so.

Only two nights in the week the letters which come by the Glasgow mail are forwarded the same night?—Yes.

Is there any other mail that arrives late at night?—Yes, a coach brings a bag from Leeds and several other commercial towns.

There is a special mail sent to Dover on the Tuesday and Friday evenings?—Yes; on the other nights the letters are sent by the ordinary mail at eight o'clock.

How long has the daily post to France been established?—It was during the Duke of Richmond's holding the office of Postmaster-General in 1833.

Do you know the grounds on which it was so long delayed after the recommendations of a Committee of the House of Commons in 1797?—I do not; the correspondence was carried on between the Secretary and the gentlemen who were sent from the Paris office.

Are you aware that a Committee of the House of Commons recommended a daily post so far back as the year 1797?—I was not aware of that.

Is yours an office of account?—Merely to keep accounts of the value of the mails, and the number of letters contained in them.

Have you an account with you of the value of the mails?—No, I have no account whatever with me.

A single letter pays 1s. 2d. to Calais?—Yes.

You have then no further account of that letter?—No.

When a letter arrives from France, the charge is the same, 1s. 2d., though the letter comes by the French packet?—Yes, though brought by the French packet.

That is sixpence in coming, and sixpence in returning?—We are ordered by the Secretary to charge a certain rate of postage. If we receive directions to make up a mail for any country, the rate of postage is named. 1s. 2d. is the rate to and from France, but I cannot say why it should be so.

Have you an account of transit with any other country but France?—No; formerly we had with Holland, but that is done away with by some arrangement between the two offices.

By what conveyance does a letter go to Vienna?—The proper way will be through Belgium, but we send it in whatever way the writer may direct it.

That is 1s. 8d.?—Yes.

Upon what principle is that 1s. 8d. charged? Is it for any part of the inland carriage?—I cannot say.

The boat used to sail from Harwich, but now goes from the Thames?—Yes.

Has the charge upon letters going to Holland or Hamburg been altered since the packets have sailed from the Thames?—No, there has been no alteration.

After the letter lands at Hamburg, do you pay any portion of the transit of that letter to Vienna?—I believe not; whatever account of that kind is kept, must be kept at the Secretary's office. I do not correspond with the office at Hamburg or Paris.

Have you any foreign correspondence kept in your office?—No, we are not allowed to correspond with offices of foreign states.

Your office only communicates with the Secretary's office, not the office at Falmouth, for instance?—Just so.

Have you brought an account what countries or British colonies are comprehended in your office?—I can state that from the list before me. The Foreign Office transmits letters to France, the United Netherlands, Germany, Switzerland, Denmark, Sweden, Russia, Italy, Turkey and Spain; the account which is preparing at the office will show every country to which we send letters:—Portugal, Gibraltar, Malta, Greece, Corfu, Egypt and India, Madeira, Brazil, and Buenos Ayres; we send letters to Columbia, Mexico, and the Havannah.

Does the same packet take letters to Cadiz and Lisbon?—No, Lisbon has a separate packet.

Is that a sailing or steam-packet?—A sailing packet, I believe; but the packet establishment at Falmouth is under the Admiralty; sometimes it has been a steam-packet they send occasionally, I believe.

Has the number of foreign letters increased or diminished of late?—The number has increased considerably, but I cannot state the ratio of increase without comparing the accounts.

If a person in France wishes to send a letter to the West Indies, can he pay for that letter the inland carriage in England as far as Liverpool?—By a late arrangement that accommodation is afforded to the French Post-office; they send letters to us charging themselves with the amount of postage upon them, and we forward them to the West Indies, and to almost all parts of America.

There is a mutual account kept with the French Post-office?—Yes, which is sent monthly to be checked by me in the first instance, and then by the Accountant-General.

Is there correspondence to much extent carried on in that way?—Not to a great extent.

That is the principle on which you have acted of late?—Yes, that is an arrangement which was made when Mr. Piron was here, and in correspondence with the Secretary.

Does this apply solely to France, or is the same arrangement made with Hamburg or Amsterdam?—There is a similar arrangement made with Hamburg and with Bremen.

Not with Frankfort or other cities in Germany?—No.

Would it be inconvenient if that was extended to a wider field?—No, I think not.

Do you see any obstacle or objection to the plan that was proposed by the French Post-office for the optional payment of letters?—I do not; in fact I do not know exactly what the plan was. I understand there were three plans proposed.

There were three options proposed:—one, the payment of the whole postage by the person putting in the letter; another, that he should pay nothing, and the letter should go just as

Examinations.
 No. 6.
 C. D. Wagstaff, Esq.
 March 11, 1835.

inland letters go, to be paid for at the place of destination; and the third to leave the thing just as it is?—If such arrangement was made, my opinion is that there should be the whole postage paid or none at all, and to let it be matter of account between the two offices if it is desirable to make such an arrangement.

Do you see any objection to it?—I do not.

Has the number of newspapers sent abroad increased?—The number of newspapers by post from this country has increased since the newspaper privilege was abolished in October, but to this country it has not, and I imagine they are brought by private conveyance.

In your office have you the privilege of forwarding newspapers now?—Not now; the privilege was abolished the 1st of October last.

Yourself, and the clerks under you, are all paid by salaries?—Yes.

In what department is the foreign translation of the newspapers?—In no part of the Post-office. It was formerly done in the newspaper-office, quite detached from the Post-office, by a translator employed for the purpose.

Who does it now?—I believe it is done by the house of Cowie and Son: one of the firm was formerly a messenger of the Foreign Office; he has taken up the newspaper business, and I believe he continues the translations also.

He is not connected with the Post-office?—No.

Had he any connexion with the Post-office previous to October last?—He was a messenger of the Post-office, I think, nearly to October; the moment he found that the newspaper privilege was to be taken from the Foreign Office, he resigned, and took up the business of a news-agent.

Do the translations of the newspaper now emanate from his office?—I imagine so, but I have not for some months been in the office, but he has an office exactly opposite to the Post-office.

How does he receive his newspapers?—I believe there are a few directed to him through the Post-office, but a very few, for those he must pay the postage.

That is twopence a paper?—Yes, those brought by the estafette must pay the estafette rates, which are threepence more in France; he may have his papers addressed to Dovor, if he pleases, and have them sent from thence by express, but how he does it I am not aware.

There are no fees in your office except the alphabet fees?—No.

Do you know whether newspapers can be taken to the Post-office as late as letters?—No, they cannot, they must be put into the Foreign Office at the latest by six o'clock.

Upon what reason is that founded?—They always drive it to the last moment, and if they were allowed to be put in later than six, they would interfere with the letter business of the office,—the despatch of the mails.

What number of newspapers are sent now?—I cannot state that from memory.

Do you take letters for the Havannah or Martinique?—For the Havannah we do, but for Martinique they are taken at the Inland-office.

Is the arrangement with France for the receiving letters to be forwarded to the West Indies reciprocal on the part of France that they will forward letters to Martinique?—No; we forward none through France for Martinique; we send none to France for the West Indies, but they take from us *ship-letters* which are addressed to France, if landed in any port in England, the postage of which is charged upon the French office.

What is the system of ship-letters?—If a letter comes by ship to Liverpool to be delivered to any mercantile house in Liverpool, how is that charged?—I believe it is exactly half the packet-rate, but I cannot speak with certainty, that not being in my department.

Do ship-letters come to London?—Yes; in great numbers.

You do not know how they are charged?—I do not; it depends upon the port at which they are landed; there is the postage from the port at which they are landed, and I believe eightpence in addition.

Supposing a letter landed in the West India Docks, directed to a house in the City, how would that be charged?—I am not prepared to say.

Would it add much to the business or the duties of your office if 100 to 200 prices current had to be despatched by the post every day?—Yes, it would make the post considerably heavier.

Would 150 or 200 add much to the labour of the office?—Not if it was not necessary to examine them; but if we had to open each, and see that no fraud was practised, it would be a great addition of work.

How many letters or papers can a person sort in an hour?—I should think 2,000; there are a great number of divisions of foreign letters, and it takes a considerable time; they must be sorted very carefully to prevent their being missent.

One additional clerk could sort any number of prices current which would be likely to be forwarded abroad?—I am not able to form a judgment what number would be likely to be forwarded.

Assume it at 200?—Then one additional clerk certainly would be sufficient.

In settling your accounts with France, does any dispute arise upon the items?—If there are any errors in the account they are sent back to be corrected.

Are matters of doubt as to the charge of postage submitted to you, if a person disputes whether it is a double or a single letter?—In some cases, where it is a difficult question, where the clerk of the window cannot satisfy the person, he is referred to me, and I then give my opinion.

If a letter is forwarded abroad, and does not reach its destination, and is returned to London and then opened, can you insist by law upon the writer paying the postage?—I am not aware of any law that would enable us to recover it.

It never has been done?—I cannot say; all returned letters go to the dead-letter office.

How does a letter go to Norway?—*Now* it is sent with the Hamburg letters, and passes through Denmark.

In letters abroad do you allow any facilities for merchants sending patterns with their letters?—Yes; a letter with patterns in it which does not weigh an ounce pays only double postage.

The indulgence allowed is a single postage?—Yes; but if it is put up in a cover open at the ends, and that cover has no writing on it, it goes as a single letter, if it is kept within the ounce weight.

Are you acquainted with the French rates of postage?—No, I am not.

In the Post-office papers it is said to have been urged, "that the French postage on newspapers to Great Britain is much higher than to any other part of the world; that is to say, it is six times as much as to the most distant extremities of France, and that the charge for crossing the Channel to Dovor is more than to Mexico and Vera Cruz." It is added in a note,—“ Since the writing of this the charge has been doubled, which makes it twelve times as much.” Can you explain that?—No; I have no means of explaining the charges.

What is the rate of postage for a newspaper from Paris?—I think 50 centimes, and twopence here.

At what time does the mail from Paris arrive at Dovor?—I cannot say; the letters are sent up by the mail at night, and arrive in London at six the next morning, unless the mail arrives after the mail-coach has left Dovor.

Have you mails arriving at all hours of the day?—Yes, the office is open the whole day.

Supposing a foreign mail arrives at eleven o'clock in the morning, how are those mails distributed?—By the inland letter-carriers; they are kept in waiting at the office to deliver any foreign mail that may arrive before two o'clock in the day.

Are they not sent sometimes by the Twopenny-post?—If they arrive after two o'clock and before four in the day, they are sent by the Twopenny-post.

What is your route for sending letters to Italy and Milan?—Through France, unless they are otherwise addressed,—then we send them in any way the writer chooses to address them.

Can you state upon your own information that the letters to Lombardy always go through France?—Yes, unless where they are otherwise addressed.

Which way do you suppose that letter travelled [*an envelope being shown to the witness*] ?—I should suppose through France,—here is the French mark, "per estafette;" it has passed through the Foreign Office: we know by the stamp the day it was sent.

When a letter is addressed to a person abroad, and not paid for, do you announce the letter to him?—We send it to the dead-letter office; there is a printed form by which they announce it. Sometimes they open the letters, and return them to the writers, if there is the address of the writers; if not, they send a printed form to the person to whom the letter is addressed.

Is the same form observed here as in the French Post-office where a letter is addressed to the person, stating that there is a letter lying which, if paid for, will be forwarded?—Yes.

Were you appointed superintendent-receiver on the late Comptroller quitting his office?—Yes.

He *had* peculiar facilities for sending newspapers to Malta and Gibraltar?—Yes, formerly; but some years ago that privilege was taken from him, and he received compensation.

To what fund was that appropriated?—To his private fund. Since the office of Comptroller was abolished, it has gone to the general fund—the profits from the newspaper privilege—for paying the whole establishment.

Was it paid to the general fund or appropriated to paying the different clerks in the office?—To a fund for paying the whole establishment; it was paid into my hands; I paid it into my bankers, and paid quarterly the whole establishment from it.

How was the establishment paid antecedently to that time?—Partly by salary and partly by fees. Some portion of the establishment had the privilege of franking newspapers, the six senior clerks, and the rest had all salaries.

The Comptroller had the exclusive privilege of sending newspapers to Malta and Gibraltar?—Yes; and to Portugal and Spain.

Can newspapers be sent free to Malta and Gibraltar now?—Yes; to all British Colonies.

At what period did those specific fees cease?—The privilege of franking newspapers to foreign parts ceased the 1st of October last.

Does any privilege exist now, in your department or any other part of the Post-office, of sending newspapers abroad?—No.

Can any clerks in the foreign Post-office in Holland or Hamburg send newspapers free to this country?—I believe so. The Director of the Rotterdam Post-office has a privilege of that kind, but I cannot speak positively to it.

Does he use it extensively?—I think he does, for when we had the privilege we supplied him with English newspapers, and I think he distributes them through the country free of postage.

Has he the privilege of sending foreign newspapers to England free of charge?—I believe he has, as regards Holland, but I cannot speak positively to that.

You send your money account to the Accountant-General?—Yes.

Were you ever a clerk of a road?—No; those belong to the inland department.

Have you any interchange of dead letters, or letters that have not reached their destination, with any other country except France?—No regular interchange; letters are sometimes returned from Belgium, and a few from Holland, but no account is kept of them between the two offices.

Examinations.

No. 6.

C. D. Wagstaff, Esq.
March 11, 1835.

Examinations.

No. 6.

C. D. Wagstaff, Esq.
March 11, 1835.

Does it come into your office, if complaints are made of letters not arriving in foreign countries?—Those complaints are always addressed to the Secretary.

Do many foreign letters arrive from Falmouth?—A great many.

The foreign letters from Falmouth to the manufacturing districts are sent by a cross-post, are they not?—They are.

Have you any accounts of these?—No; they are sent to the Accountant-General.

Are returns made to you of the amount of payment for these foreign letters?—No.

Your office has not a general view of the whole foreign correspondence of the country; only as regards London?—Only as regards London.

In what department of the office could that information be obtained?—I do not believe it could be given correctly.

Does any person in the Secretary's office superintend your department, or do you make a report to him?—All the orders I receive from the Secretary's office are signed either by Sir Francis Freeling or the Assistant-Secretary, Mr. Freeling.

Do you make daily or weekly reports to him of what passes in your office?—I report daily everything which occurs.

Do you make up an account every night or morning for the Receiver-General?—Three times a-week, Monday, Wednesday, and Friday.

Do you send a duplicate to the Secretary?—One account to the Receiver-General, and a duplicate to the Accountant-General.

Who is the Receiver-General?—Mr. Young.

Have you personal communication with him?—I never have seen him. I have seldom occasion to go to his office. I send in my returns to him by a messenger.

Does the Receiver-General do the duty personally, or by deputy?—I am not able to say; there is a gentleman who has been there a great number of years, who has the management of the office.

What is his name?—Bowden.

Is it an office of responsibility?—Yes; the whole of the Revenue of the Post-office department passes through his hands.

If a person pays for a foreign letter at the foreign Post-office, does the money come into your hands?—No, it is paid to the Receiver-General.

If a single letter is put into the Post-office at the General Post-office, 1s. 2d. is paid to the clerk of the window, to whom does he account for that?—He accounts to the president in waiting; he tells them up in boxes of about £10 or £20, and puts the box over to the president in waiting, giving a ticket of the amount to a third person; the president tells up the charge and reports it to that third person, and if it is right, it is put down to the account of the clerk at the window.

Is the money in the evening transferred to you?—No; each person who receives it is accountable to the Receiver-General, who takes the money according to the statement furnished to him by me.

The actual money is paid to the Receiver-General's office?—Yes.

Then it is transferred to the Bank of England?—I believe it is.

You have nothing to do with the money for the foreign postages?—No; the money never passes through my hands; it is held by the person who takes in the letter till he is required to pay it into the Treasury the following day.

Your account is only an office check upon the receipt at the window?—Yes; an account is kept against each clerk.

You are not responsible in any way for moneys?—No.

Is the clerk at the window your deputy?—No, he is a clerk in the office, acting under me; he finds sureties to a sufficient amount to cover any deficiency which can occur.

He is a clerk belonging to your department?—Yes, always.

And a person in whom you have confidence and trust?—Yes; he is appointed by the Postmaster-General.

If the person put into that situation were not so steady or well-behaved as you approved, should you object?—I should report his conduct to the Secretary.

If he were a person in whom you had not confidence, should you apply, that he might be changed?—I must be able to give very good reasons for want of confidence in him; if he were guilty of any impropriety I should report it to the Secretary, and the Postmaster-General would act as he thought fit.

Has any irregularity occurred in the clerks at the window?—Not for some years; nothing very material in my recollection.

C. D. WAGSTAFF.

No. 7.

No. 7.
M. B. Peacock, Esq.
March 14, 1835.

Saturday, 14th March, 1835.

Mark Beauchamp Peacock, Esq., Solicitor to the Post-office, was examined as follows:

How many Acts of Parliament are in force for regulating the affairs of the Post-office?—There are now upwards of one hundred and thirty.

At one period it was determined by the Treasury to consolidate those Acts?—It was.

Have you made any progress in the consolidation?—Yes; I have prepared four Bills for that purpose. The first is a Bill to repeal all the Acts, and parts of Acts, relating to the Post-office; the second, a Bill for the general management and regulation of the Post-office:

the third, a Bill to regulate the privilege of Franking; and the fourth, a Bill to consolidate the Criminal Laws relating to the Post-office.

Under which Act is the Penny-post included?—In the Bill for the management and regulation of the Post-office.

In what state of forwardness are those Bills? Are there any Acts of Parliament passed since you made progress in the consolidation?—Those Bills are brought up to the beginning of last year. When the Duke of Richmond was in office he was exceedingly anxious on the subject, and before his Grace quitted office he had given the principal Bill much consideration, preparatory to its being brought into Parliament. Several Acts affecting the Post-office have been passed since that period.

Are those Bills in such a state of forwardness as to afford an opportunity for them to be laid before Parliament after Easter?—In the course of ten days or a fortnight they might be completed, and brought up to the present time.

They will contain the provisions of the whole law by which the Post-office is now regulated?—Yes; with some additions and alterations.

When were you appointed solicitor to the Post-office?—In the year 1825.

Your appointment is different from that under other Revenue Boards. You are paid by fees instead of salary, are you not?—I am paid a salary of £300 a-year, and the usual charges of a solicitor for such legal business as I transact for the department. The salary of £300 a-year is to cover my attendance at the Post-office, and my advice on the different matters which are constantly arising.

For all business you do as solicitor, you are paid as a private solicitor?—Yes; but I do not charge for papers, &c., on which I advise the department.

Do you act as a private solicitor?—I am not restricted from so acting, but I do not act.

Your attendance upon the Board is daily?—Yes; in strictness, however, I apprehend that I am bound to attend only on Mondays, Wednesdays, and Fridays; my predecessor, Mr. Parkin, always considered these to be the only days on which the solicitor's attendance was required.

Do you reside near the Post-office?—I reside a little distance from it.

Have you an office near the Post-office?—I have an office at the Post-office.

Is your establishment paid by yourself?—Yes.

What is the extent of the establishment?—I have two clerks.

You say your attendance should be three days in a week?—That is the strict requirement; but there has been scarcely a day on which I have not attended ever since I have been in office.

What is the principal part of your duty—prosecutions?—I am daily consulted by the Postmaster-General and Sir Francis Freeling on the correspondence and business of the department. Papers are also frequently referred to me for perusal and advice. It is also an important part of my duty to prosecute all frauds and offences against the department.

Are those all noted and charged separately?—The prosecutions are.

When there is a prosecution in the country, do you attend it?—Yes; I consider it an essential part of my duty to attend the trial of all prosecutions; very important points and questions often arise on the trial of cases prosecuted by our department, which are frequently very intricate and difficult. This renders the solicitor's attendance highly necessary and expedient.

Who gives advice to the Postmaster-General during your absence?—The papers are forwarded to me, and I write upon and return them.

Are you often called away?—I am generally obliged to leave town for some place or other at the spring and summer assizes; occasionally, I am called away at other parts of the year.

Are the consultations with the Post-office daily charged in the account, or are they covered by the salary?—They are covered by the salary; I make no charge for the advice I give to the office.

Where there are suits or prosecutions to be undertaken, you make a charge?—Yes; all the business I transact in such cases is matter of charge.

All matters of private advice and consultation are covered by the salary?—Yes.

Is it ever necessary to employ an agent in the country for prosecutions?—We sometimes employ a solicitor in the country to assist in getting charges investigated before a magistrate; in such cases, it is usual to direct the postmaster of the place to obtain professional assistance, and send up the depositions for the Postmaster-General's consideration.

Does that constitute a part of your account?—No, it will be found under the head of incidents; the postmaster sends up the account to the office for the Postmaster-General's allowance and authority to pay it.

Do your own travelling expenses come under the head of incidents?—They are charged in my bill.

Would your bill come under the head of incidents?—I believe it comes under the head of law charges.

What is the regulation as to the charges of the solicitors in Scotland or Ireland? Are they included in your account?—Their charges form no part of my account; I have nothing to do with them.

Are you not in correspondence with the solicitors in Dublin and Edinburgh?—I have very seldom any occasion to correspond with either of them; they prosecute for all offences in Scotland and Ireland, and I have no communication with them, unless there be some official inquiry I may wish them to make for me.

Or if any difficulty occurred upon the law?—Yes, occasionally they have written to consult me.

Examinations.

No. 7.

M. B. Peacock, Esq.
March 14, 1835.

Examinations.
—
No. 7.
M. B. Peacock, Esq.
March 14, 1835.

Are all your legal expenses included in the finance accounts under the head of solicitor's accounts?—All my charges in the law department are included in my bill. There are certain fees for making out bonds, which are paid me by the officers for whom the bonds are prepared.

What officers?—The postmasters. There is a fee of 10*s.* in addition to the stamp duty paid by every postmaster for preparing the official bond of him and his sureties.

The officers also enter into securities?—Yes, they give bonds to the Crown.

Do the heads of departments, superintendents, and others in the departments, enter into bonds of security?—They all enter into bonds as officers of the department.

Do you make out the contracts for the mail-coach contractors?—I do.

Is that paid for separately?—They are charged in the law bill.

Are there many prosecutions in the course of the year?—From October 1833 to October 1834 there were 15 criminal prosecutions, several of which were for capital offences, and 34 prosecutions for penalties.

How many convictions were there?—I believe there were 12 convictions out of the 15 criminal prosecutions; and in the prosecutions for penalties the parties submitted, and paid mitigated penalties.

Do parties ever pay the law expenses when the case is compromised?—Yes, they generally do.

Do you charge those law expenses in your account?—I generally charge them, and give credit for the costs paid by the defendant; in costs between party and party there are always a few items of charge, as between attorney and client, which a defendant is not bound to pay.

You make your charge as between attorney and client, and you credit what you receive?—Yes; this is the practice of the profession.

Do you make out the bonds of the postmasters in the Colonies?—Yes.

What is the course of proceeding when a district postmaster has not paid up his balance due to the office?—He is written to in the first instance by the Secretary; if his applications are not effectual, I am directed to proceed.

Do you write in the first instance?—I generally write before the process is issued. Proceedings are indeed never taken against any postmaster until repeated applications have been made to him.

In your office in the Post-office are you allowed coals, and candles, and stationery.—Yes, I am.

How many apartments have you?—Two, one for myself and another for my clerks.

To whom do you present your bill?—I send it to the Secretary, who goes attentively through it, and then sends it to be audited by a highly respectable solicitor, Mr. Gatty, the auditor of the Charter House. He goes minutely over the bill, and makes any deductions he may think expedient. It is afterwards returned to the Secretary.

From whom do you receive the money?—From the Receiver-General; a warrant is signed by the Postmaster-General after the Accountant-General has certified the bill is rightly cast.

By law should the Postmaster-General sign all warrants for the payment of money?—Yes, they would not be paid by the Receiver-General without the Postmaster-General's signature.

Have you had any prosecutions for the private conveyance of letters?—Yes.

Any for the conveyance of letters from France to London?—No.

Are there not many that are sent privately?—I believe a great many are sent otherwise than through the Post-office.

Under a recent act that passed last session, if French newspapers are privately conveyed from Calais to London is that open to a prosecution?—No.

The postage is fixed at twopence for a French newspaper; is not that an evasion of the postage?—There is a clause in the Act of Parliament authorizing the parties to send such newspapers otherwise than through the Post-office. The 12th section expressly authorizes the public to send them in any manner they may find practicable or convenient.

With regard to the Penny-post establishments in different parts of the country, was the opinion of the law officers ever taken upon their legality?—We have consulted the law officers of the Crown upon different points connected with Penny-posts, but I am not aware that any question has been made as to the right of the Postmaster-General to establish Penny-posts, as the power to establish them is expressly given by the 5th George III. cap. 25, sec. 11.

That gives the right to establish a Penny-post such as in Westminster?—It gives the right to establish Penny-posts in any part of the kingdom where the Postmaster-General may deem it necessary and convenient; the Penny-post in London and Westminster was authorized by the 9th of Queen Anne, cap. 10; by a subsequent Act the penny rate was raised to twopence.

A great many of the branch posts in the country are established under the authority of the Act of 5th George III.?—Yes.

What is the definition of a post town?—I apprehend that every town in which a General Post-office is established for the receipt and delivery of letters under a postmaster appointed by the Postmaster-General, and paid out of the revenue of the department, is in law a post town.

One part of Brighton is within the Penny-post and another not?—It is no doubt in conformity with the arrangement made when the Penny-post was established. Brighton is now a very large place, and many letter-carriers are necessarily employed there at a considerable expense to the Revenue.

Is it in the power of the Postmaster-General to establish a Penny-post in any town?—Yes.

Even in an ancient town?—Yes, wherever he may consider it necessary and convenient; it has been done in Manchester and Bristol, by which great accommodation to the inhabitants has no doubt been afforded.

The Commissioners understand that there is a Penny-post at Broadstairs, is not that

attended with an increase of charge?—No, by the Penny-post we take a much less rate than by the General Post. If there were no Penny-post from Ramsgate to Broadstairs, and the communication was only by the General Post, no letter could be sent but at the rate of fourpence being the rate payable for any distance not exceeding 15 miles. It is therefore a great convenience and accommodation to the inhabitants to have a Penny-post established.

Is it in the power of the postmaster to charge circuitous rates?—I apprehend a letter is legally chargeable with postage according to the distance it is actually conveyed by the General Post. There are no doubt instances in which the post is carried a few miles round for the general accommodation and convenience of the neighbouring country.

If two towns are nearly contiguous to each other at a distance of 10 miles, and by putting a letter into the post it goes a circuit of 50 miles, can the Post-office charge that circuit of 50 miles?—It would certainly be chargeable according to the distance it is actually carried by the post; but there might be so many other towns benefited by this circuitous route, that although it might be an individual hardship to a few, a great benefit and accommodation would result to the public by including different towns and villages in the route, and thereby bringing the post to their own doors; I am not aware of any instance in which letters are intentionally sent circuitously for the purpose of enhancing the rates of postage; indeed, the Postmaster-General would not sanction it.

Does not that arrangement bear hardly on individuals in some instances?—There may be a few instances of it where the parties reside at places not having a correspondence sufficient to induce the Postmaster-General to think he would be justified in incurring the expense which establishing a more direct communication by post would necessarily occasion.

Do you consider the Act of Charles II. as in force?—No, it was repealed by the Act of the 9th Queen Anne, cap. 10.

There is in the former Act a penalty for sending a mail in a foreign bottom?—Yes, there is a clause in the 9th Queen Anne imposing a penalty of £100 for sending the packet or mail out in a foreign ship.

M. B. PEACOCK.

Examinations.

No. 7.

M. B. Peacock, Esq.
March 14, 1835.

No. 8.

Monday, April 6, 1835.

Thomas Lawrence, Esq., was called in and examined as follows:

Now this account, from what office does this come? [*the Returns of the establishment of the Post-office in London.*].—From the Secretary's office.

Is it a perfect account?—We intended it to be such.

It is not certified nor signed?—It was intended to be so.

What does clerk's private postage mean?—All those who choose to claim it are repaid the postage on single letters only, and on their own private business.

Have they a right to have these letters free?—The letters are not delivered to them free, but an account is kept of the letters delivered to each person, and all single letters are allowed to them at the end of each quarter in the shape of repayment; the postage is paid at the moment.

Share of surplus or fee fund, what does that arise from?—From the publication of the packet and shipping list, the profits of the publication and certain small fees in the office; there is a fee of 10s. taken on each postmaster's deputation.

What is the deputation?—That is the appointment, in fact, from the Postmaster-general.

Of country postmasters?—Yes.

And here are commissions?—That fee is £1. 15s. upon commissions to the packet captains, or agents, or postmasters abroad.

Then there are expresses?—4s. on the dispatch on the receipt of each private express.

What is an express?—A private express sent by any private person from London, or received in London from the country.

Is that express by postboy?—By man and horse.

Do they come direct to the Post-office?—Yes; it is a thing very little resorted to now, and, as a proof of it, those fees only amounted to £3 in the course of last year. It gives a great deal of trouble, and the charge we make is merely what we pay to the persons in the country who furnish the horse. During the war it was very much resorted to by merchants and others, but now it is very seldom used.

Now do these expresses, coming to London from Dovor, all come to the Post-office?—None of them; that is a private arrangement entirely between the persons here in London and the post-horse masters on the road.

Here is £50 for Mr. Welsh, for packing letters for the Tax-office?—That is a very old allowance, and they come to the Post-office to have the Secretary's name put on them, and then they go free; they are official letters.

Is that the custom of any other Revenue Board, the Customs, Excise, or Stamps, that have not the privilege of packing?—The Customs pay their postage, and the Excise do the same, and so do the Stamp-office.

Not the Tax-office?—It is a particular branch of the Tax-office?

Is it the Land-tax?—I think it is better explained in the printed Report, if you will take the trouble to refer to it; it is the Land-tax Redemption office.

What proportion of the Treasury grant is not included in this account?—It has long ceased; it was during the time when the suspension of the increase of salary according to years of service was in operation, and the Treasury from time to time made a grant of £1,000,

No. 8.
T. Lawrence, Esq.
April 6, 1835.

Examinations.
No. 8.
T. Lawrence, Esq.
April 6, 1836.

and, sometimes, £2,000, in aid of the loss the clerks sustained by that suspension: it happened during the year that return was made that a grant had been made.

Now the inspector of the dead-letter office was Mr. Newton,—I see compensation for loss of perquisites; what were the perquisites?—The waste paper,—it was a perquisite of his; he sold all the waste paper which originated in his office; that is now sold and brought to account, and it produces a great deal more than that compensation.

What is the waste paper?—The old official letters and accounts which are sent up from the country which have very large wrappers, and covers of letters.

What do you do with your dead letters?—They were burned; but we had such a complaint of the nuisance it created in the neighbourhood that we have been obliged to give up that practice; they are now torn into very small pieces, and put into sealed bags, and then put into the vat of the paper maker; they are sold, and the produce brought to the Revenue account.

What does the waste paper sell for the hundred weight?—I do not know; of course, some of it which is not written upon at all will fetch more than others which are printed or written over, and fetch a less price.

Now, the Foreign Office, some of this seems to be abolished by Act of Parliament, from whence do these arise?—This is Mr. Bourn and Mr. Sebright £200 a-year, there are annual salaries £248, and down here it is £48 and £50 a-year more than what is stated in the salary?—The fees were received by the parties, and the produce of the newspaper privilege likewise for three-quarters of a year. I should state, in making out this account I went on the principle to state under the head of salaries the rate at which they stood on the 5th January last, but if any fee had occurred in the course of the year, the actual receipt of the party was stated likewise, so that in addition to Mr. Bourn's salary of £200 a-year, from the produce of the fees, which have since been abolished, there was a surplus, which gave him £48. 2s. 10d. more.

What is the arrangement hereafter made from the 5th January; is Mr. Bourn to have £250 annually.—No, £200.

And no fees?—No fees.

Do not you compensate him for the loss?—There is no compensation to be given to the Foreign Office; for this reason, this scale of salary was fixed when the whole of the salaries of the clerks were to be paid from the newspaper privilege of their office, and the arrangement was, that if there was a surplus they were to take it among themselves. They were guaranteed merely the scale of receipt as stated in the first column.

We find here sixpence received on each letter after time, what time does that mean?—After eleven o'clock at night, and until twelve on Tuesdays and Fridays, and from seven o'clock till half-past seven on the other nights; that is brought to the account of the Revenue.

Where is the fees account kept, at which office,—of these sixpences for instance?—The account is kept at the Foreign Office.

And do they transfer to the other offices?—They transfer to the Receiver-General.

Then it never comes under the accountant?—The accountant sees it in the general amount of the daily bill.

Here is £1. 1s. on registered letters going abroad, £95, who does that go to?—It goes to the Revenue likewise.

What do they mean by registered letters? Is that for a letter of business to prove its departure?—No, they contain, generally, diamonds, or enclosures of great value.

From merchants who call for their letters there is a certain fee, what advantage have they in that, because everybody has a right to have their letters brought to them?—The clerks likewise keep an account of merchants' postage; it suits the convenience of merchants to pay it weekly or every fortnight.

What was given as compensation for the loss of newspapers to the clerks? Are these clerks of the road, Mr. Vandergutch and Mr. Johnson?—They participated in the privilege.

What as to Mr. Stow?—He has £1,200 a-year compensation.

He is part proprietor of the money-order office, that is £260 a-year; he still has a part of the money-order office; what is the money-order office?—It is an office held by permission of the Postmaster-General for the transmission of small sums into the country and through the country.

What is the principle of the payment of it?—Parties who apply at the money-order office in London pay eightpence in the pound for the transmission of small sums into the country, and *vice versa*; such remittances are limited to £5.

You say in London that this gentleman, Mr. Stow, and the other gentleman, get what is paid for in the country?—In the country as well.

£510 a-year?—That is the profit upon it; they advance their own capital to carry it on.

What capital is there required?—A very considerable floating capital.

If I want to send a five-pound note in a letter, is that an extra payment to insure its arrival?—Yes, if you apply at the money-order office.

What capital does it require?—They must have accounts in the country with the different postmasters, and they lose a great deal of money very often.

They will not undertake a sum above £5.—They are prohibited doing it. It was principally for the purpose of enabling sailors and seamen to transmit small sums to their relatives.

What objection would there be to larger sums?—It would so much interfere with banking, I apprehend.

Is that the only reason, its interfering with banking?—I am not aware of any other.

If larger sums were to be allowed to go by the mail, it would not be an inconvenience to the office?—I apprehend not.

Have any losses ever happened by bankers' parcels being taken from the mail?—Not bankers' parcels.

How do these letters go?—They go as common letters.

Suppose I wanted £5 paid at Stamford, and I go to Mr. Stow and give him £5, he would order it to be paid at Stamford by the postmaster?—He would give you an order of this sort.

What more protection would there be in this than in sending a five-pound note, if it was directed to John Thomas, or William Webster, or any other common name that might go to the Post-office at Stamford?—But the postmaster at Stamford would not pay it unless he had a letter of advice; the postmaster at Stamford would know precisely the man for whom it was intended.

Are they allowed by Act of Parliament to do this; is it not rather an evasion of the stamp duty?—It is dated from the Post-office.

You cannot draw at a place in the country on London?—I am not lawyer enough to answer that.

Mr. Stow limits himself to £5?—The Postmaster-General limits him to £5; the sums are generally very small; I see last year there were 2,004 orders under a pound from London.

What is the charge for that?—It is at the rate of eightpence in the pound that they charge for it.

Then from London to Stamford would be 1s. 4d.?—There would be double postage, because the order is enclosed in a letter.

You have no quadruple postage?—No, unless the letter weighs an ounce.

The man finds this and you find that, and, therefore, that makes it a double letter?—The letter of advice is not charged.

I suppose that person would take an equivalent in salary for what he gains in this?—Undoubtedly he would, he would run no risk then.

Has there been any loss in that way?—Yes, there has been.

Now here is an item, Mr. Critchett, compensation on loss of fees by late newspapers brought to account.—Yes.

What is brought to account? Mr. Critchett's salary is still at £170 a-year, yet his total income is £540?—It is in consequence of the compensation; it is a fee of a halfpenny on all newspapers brought to the office after six o'clock.

Six or seven?—After six until half past seven; that has increased so much recently, that it produces a great deal more than the compensation.

What is Mr. Critchett given in lieu of it?—On the usual system of the average in three years, but the fees of newspapers are producing now above £900 a-year.

For these later papers?—Yes.

Do they all come in after six?—They are fond of sending them late.

One newsman brings them in a cart I believe?—Yes.

At Charing Cross the newspapers are not received at any price?—Not after five.

Is not that an arrangement at which the public grumble?—At this end of the town they are not able to put in a paper after five o'clock?—I do not recollect that we have had any complaints.

And you receive them till seven at the Post-office?—Till half-past seven.

That seems an extra charge on the public?—It is a charge they pay without grumbling.

How late do you receive letters?—Up to forty minutes past seven.

At sixpence?—Yes.

What check have you on that?—The letters are received at a particular window by one of the senior messengers, and they are checked by the president on duty; that produces a considerable sum likewise. These sixpences on late letters produce above £1,000 a-year.

Was Mr. Critchett what is termed a window-man?—Never.

What is a window-man—they have another class of fees?—The window-men you will find in the inland office of the names of Hanson and Barrow.

Up to what time—a quarter past seven, is it not?—Forty minutes past seven.

I see here the surveyor of mail-coaches has £1. 6s. per diem for travelling, what is the average of that charge, and of chaise hire in the year?—It depends entirely on what he has to do; I cannot speak from memory, but I can furnish you with such an account if you wish it.

You pay him according to the number of miles he has been?—He makes out his charge according to the number of miles he goes.

You do not ask him for vouchers of chaise hire?—No.

He always travels by the mail?—I do not know.

Now for letter-carriers; as I understand the account of the letter-carriers, it is £3,640 salary that you pay?—Exactly.

Then, this averages from £44 to £114; there is no sum stated, which in any mode of calculation, taking them mid-way would make £78,060 additional?—We could make an exact return, those are the payments from the Revenue which are stated in the return.

Letter-receivers—are those the receiving boxes?—Yes.

Are those pennies in the country received still on the delivery of letters?—I am not aware that it is abolished in all places.

Is there any account distinguishing fees carried to the Revenue, and fees paid to the individuals?—They are all mentioned in the return, distinguishing those which are brought to the credit of the Revenue.

As regards every post-officer in London?—Yes, they are all stated in the return.

Have you had any difficulty in making arrangements with those clerks who formerly received fees, giving income in lieu of them?—None at all; in point of fact there are no fees

Examinations.
No. 8.
T. Lawson, Esq.
April 6, 1835.

Examinations.
—
No. 8.
T. Lawrence, Esq.
April 6, 1835.

received in London now, but those window fees, and the trifling sums I mentioned in the Secretary's office; no fees that go to the individual's pocket, they are all brought to the account of the Revenue.

The fees of the bellman, they will go into the individual's pocket?—Yes.

What check have you on them?—The number of letters they bring in; the public ought to put them into his bag, he cannot open his bag, it has a tin funnel, so that the moment the letter falls through the funnel he cannot get it out again.

What fees have the country postmasters?—They vary so much that I am not competent to give you an answer; there is such a variety of them.

Mr. Stow has £1,200 a-year given to him in lieu of former share of newspapers?—Yes.

Then Mr. Stow's successor, what income would he have at the head of the department?—Unless a new establishment takes place there would be only the salary as such, which I believe you will find is £550 a-year,—salary £300, and £250 as president.

His successor is Mr. Watts, he will have it I suppose?—If he succeeds him by seniority, but that appointment has been a matter of selection.

Is Mr. Watts a very old person in the office?—Not as old as Mr. Stow.

Have you any fee for forwarding hand-bills?—I believe there is a small fee taken in Mr. Stow's office.

What species of hand-bills?—Only those offering rewards for the apprehension of thieves and other offenders.

And these are sent by the Post-office free of expense?—Yes; but it is used to a very small extent.

There is the power to do it now?—There is.

What is the system of the omnibuses which you send with the letter-carriers? Who contracts for them?—Mr. Abbott contracts to furnish them.

How many have you?—There are 10.

Does he contract for both carriage and horses?—For carriage, horses, and driver.

You do not use them in the afternoon?—No.

The men walk home?—Yes.

What is the system of the bellmen collecting letters from five to six at the west end of the town? How do the letters go to the Post-office?—They are deposited in various receiving-houses, and picked up by the carts.

I thought you employed some of the bellmen as sorters?—Some of the letter-carriers.

The letter-carriers are not bellmen then?—The letter-carriers are not all bellmen.

The same men who deliver letters in St. James's-street at 9 or 10 in the morning,—are they the same men that carry letters back in the evening?—I do not know; I cannot say whether they are identically the same men.

The man who delivers the letters, the letter-carrier in the morning, is he not the person who collects the letters in the afternoon in the same quarter?—One of the parties in the district is the man who rings the bell in the evening, but there are so many letter-carriers in each district, that it would not be necessary for them all to ring a bell.

After they have delivered their letters, do the majority of them come back to the Post-office?—Not till five o'clock.

And there they are employed as sorters?—In the newspaper-office.

Have you any account at the Post-office of the fees received at our Colonies in the Post-office?—We have no such return.

Have you any means of estimating what the profits are, we will say, for instance, for Jamaica?—Yes, we have; and we could do the same with regard to the Post-office in Canada.

Can you state what they are?—Not from memory. There is a printed return before the House of Commons from the Canada office.

From what does this income arise?—Partly from perquisites, and partly from salary.

The income of the postmasters at Jamaica is about £1,600 a-year?—It is about £1,600 or £1,800 a-year; that arises from the newspaper privilege.

Newspapers go free now?—This privilege arises from newspapers printed in Jamaica and circulated in the island; it is the same with regard to Canada, and the same with regard to Nova Scotia.

Is there any other large item of profit besides that?—None in Jamaica.

Is Mr. Abbott, the contractor for the omnibuses, a coach proprietor?—Not a coach proprietor.

I think there is something as to the lamps of the mail-coaches which is not included?—That is completely a private business.

It is connected with the Post-office?—It does not necessarily belong to the clerk in the office.

It is the horse contractor who supplies the lamps?—Yes; but it happens that one of the clerks in the mail-coach office is employed by these contractors to get their lamps ready at night, and to see that they should be in good order.

That is a portion of the service of the mail I see, in former evidence given?—The return can be furnished; the reason why it was not was, that Mr. Perry, who does the business, has been out of town for some time in bad health, and we could not get his account.

Are there any indirect fees in the Post-office not included in this account?—I am not aware of any.

Do you furnish any news to any newspapers?—Not any.

Such a course would not be approved of by the Postmaster-General?—Certainly not.

Do you know whether the state of the polls, of the numbers, are furnished to the newspapers?—Those we send, and they are included in the Secretary's office fee fund.

The postmaster sends up the state of the poll?—Yes; and we furnish a slip to the different newspapers, as well as to the Government.

Any other public bodies?—Not for pay; we furnish them always to the Treasury and the Secretaries of State.

What do the newspapers pay?—About £20, some of the richest newspapers, for the information of the whole of the elections.

What does it amount to, the total?—That I have not at present the means of telling you; it will not appear in the account for the year 5th January 1835, no election having taken place in that year.

There have been four elections in these five years?—Not in that year; and the return is only the account for that year.

There have been some elections?—It is only when a general election takes place, when we furnish it.

You do not issue them at any other time?—No, never; only when a general election takes place.

How many newspapers do you furnish?—I think five or six this last election.

The evening papers?—The evening papers and some morning papers take the information from us.

Do you furnish it to the India House or the Bank?—Nobody but the public offices, the Treasury, the Secretaries of State, and the newspapers.

Do the newspapers remonstrate against the high charge?—They have always paid it very cheerfully.

I suppose you would furnish it to any body who paid you, private persons?—I see no objection to it, but we have never been applied to.

Do you know anything about that on which we have had several complaints lately, not in this commission, about the charge of postage at Hamburg? the sixpence?—I only know there is such a charge.

It is peculiar to England?—That I do not know. The Government of Hamburg have a right to charge what they please on their letters.

That must diminish the number of letters going to Hamburg?—They have rather increased.

The question is whether they would not increase in greater proportion?—That I cannot answer.

Have you ever been applied to to have an agent there?—Yes.

Which has been refused?—Yes.

On what grounds?—Because it would create a great expense to no purpose; it is not, strictly speaking, that an agent has been applied for; application has been made that England should have a Post-office there, and at present all the work that would be done by the English Post-office is done by the Hamburg Post-office, without any charge on us at all.

What would be the expense of an office there, £300 or £350?—£300 at least. It must be a regular Post-office. It is not merely the letters from Hamburg alone that are concerned, but the British postmaster would have to distribute and forward all the letters that pass through Hamburg to Sweden and Russia, and all the north of Europe.

Your number of letters is not very great?—I think you have got a return of them.

Sixteen thousand a-year?—Yes; but then there are the returned letters which are quite as many.

Have you had an application to land letters at Altona, to make a separate bag at Altona?—Yes.

Would that be an increased labour or inconvenience to the Post-office?—Very trifling.

What was the ground of that; to avoid the Hamburg sixpence?—Yes, I presume so; there is now a negotiation going on for landing the letters for Denmark at Gluckstadt.

No. 9.

Monday, June 1, 1835.

George Henry Freeling, Esq., was examined as follows:

Is it not the case that the French Post-office has expressed a great anxiety that the system of registration of letters which at present obtains in the French Post-office department, should be adopted in this country with regard to foreign letters?—During the negotiation the French Commissioners did press the point very strongly, but it was wholly objected to by the then Postmaster-General.

Have the goodness to state what were the main objections which the Post-office in England felt to the introduction of that system?—First, that it was not called for by the English merchants or the public; next, that there would be great difficulty in carrying it into execution; and again, that it would involve certain questions of liability on the part of the Post-office to make good losses or alleged losses; and all this, not for any English object, but solely to enable the French Post-office to take a double rate of postage upon those letters.

What is the nature of the difficulties of execution to which you allude?—It is as much as the Post-office can now do to dispatch the mails at the appointed hour, and the necessary time for registering those letters must interfere with it.

Do you not think those difficulties could be obviated, either by employing an additional number of persons in that department of the Post-office, or by fixing an earlier hour at which such

Examinations.

No. 8.
T. Lawrence, Esq.
April 6, 1835.

No. 9.
G. H. Freeling, Esq.
June 1, 1835.

Examinations.
No. 2.
G. H. Freeling, Esq.
June 1, 1835.

registered letters were to be put in?—If an earlier hour were fixed at which such registered letters were to be put in, that part of the difficulty certainly would be obviated. I ought to have mentioned that if we are to act on the foreign system, as the amount guaranteed is only fifty francs, which is not one-half the value of the smallest note in circulation in this country, I do not see any great public advantage it would be of.

With regard to the difficulties of executing, you do not conceive that if an earlier hour were fixed for the reception of those letters, there would be any very material obstacle in the execution?—Certainly not, if the Postmaster-General has the power of regulating the hours at which those letters shall be put in.

Do you not conceive the difficulty might be met in the other way suggested, that of employing an increased number of persons in that department?—If the system were to be carried to any great extent, I do not think any additional number of persons can meet it, if we are to take in the letters to so late an hour as they are now put in.

The system adopted by the French Post-office is to make registered letters pay double?—Yes, and the postage must be paid at the time of putting them into the post.

You mentioned as an objection to the adoption of this system, the species of liability that it would impose upon the Post-office; will you have the goodness to state to the Commissioners in what manner you conceive that objection would apply?—It has been decided, I believe, some years back, by competent legal authority, that the rate of postage being merely a small payment for the service performed, does not amount to a guarantee, nor render the Post-office liable for losses; if, however, the Post-office were to take an increased rate of postage as the price of the registration, I conceive that it would be liable for losses and alleged losses in letters sent by the post, which might give rise to very awkward and embarrassing questions.

(To Mr. Peacock.) What was the decision of the court of law upon this subject?—It was decided that the Postmaster-General is not liable for letters stolen by officers of the Post-office; the principal ground of that decision was, I believe, that officers of the Post-office, although appointed by the Postmaster-General, are public officers, for whose acts the Postmaster-General is not therefore responsible.

(To Mr. Freeling.) Do not you conceive that, independent of the question of insuring the value any letter might contain, the public would derive a security from being able to trace the loss of any letter thus registered with more accuracy than they can do under the present system, where a person losing a letter is often unable to discover whether it was lost by the servant to whom he gave it to take to the post, or by the Post-office, or by the servant of his correspondent who received the letter?—I should say, generally, that the best security for the public is to employ persons to take letters to the post on whose punctuality and honesty they can place confidence. I doubt whether the Post-office should be required to adopt a system of registering letters for the purpose of establishing a check upon the honesty of servants.

Is there not a system of registration of letters to a certain extent at present in force at the Post-office?—There is a limited system of registration on payment of fees, which are purposely heavy to check the practice; the question, if I am not mistaken, was under the consideration of the Commissioners of Revenue Inquiry, in the year 1788 or 1789, Sir Francis Baring's Commission, and they did not recommend that the practice should be discontinued, but that the fees should be brought to the account of the Revenue. I believe it is principally had recourse to now by diamond merchants sending small packets abroad; the charge outwards, I believe, is one guinea for each registered packet, and that inwards, on letters to this country registered in foreign parts, is, I think, 5s.; the latter are chiefly bonds or securities for money.

Does the Post-office consider itself liable for the value of the letters which have paid this fee of one guinea?—Certainly not; until recently the fee went to the clerks in the Foreign Office; at present it is brought to the account of the Revenue; the clerks in the Foreign Office took care to exonerate themselves from any liability by giving a printed form of receipt to the public, registering letters which specially stated that the clerks of the Foreign Office were not liable for the alleged contents of a packet; the same course is pursued now.

In the event of a more extended system of registration being adopted, why should the Post-office consider themselves more liable for the extended system of registration than they do at present for the limited system of registration?—In the one case it is a fee, in the other it would be a price for special security; that might or might not make a difference.

Do you conceive that difference alone would imply a different sort of liability on the part of the Post-office?—I should think it would.

Do not you conceive that the guinea paid now is in fact a rate of postage?—It was only a fee which has lately been brought to the account of the Revenue; the legal rate of postage is paid in addition for the conveyance; the guinea was a fee for the registration.

What do you consider it now?—As a fee, which is brought to the account of the public.

Is that guinea demanded under any Act of Parliament?—Certainly not.

Upon what regulation or authority is that fee at present demanded?—Practice from time immemorial, it being perfectly optional with the public whether they choose to register the packet or not: it is liable to the full rate of postage for its conveyance in addition to that fee.

Can you state to the Commissioners what number of letters are generally registered in this manner in the course of the year?—I think not one in a week from this country. I ought to have mentioned that the registered letters inwards occasion a considerable deal of trouble and some expense, inasmuch as notices are to be sent to the parties to whom they are addressed with intimation of their arrival; of the latter there may be about 14 or 16 in a week.

Why should not they be conveyed in the manner in which other foreign letters are?—We require a discharge.

Examinations.
No. 9.
G. H. Freeling, Esq.
June 1, 1835.

What is the system with regard to money letters at present?—The letter-carrier obtains the receipt of the party.

If an individual is desirous of sending a money letter by the Post-office, what means does he take?—Any letters delivered into the Post-office as containing cash, or which may be found to contain cash, are enclosed in a printed envelope addressed to the postmaster, with a form of receipt at the foot of it, and the postmaster is required to transmit the receipt of the party by the first post; but this is gratuitous, and is done merely for the security of the poorer classes of the community.

In fact, is not the system pursued with respect to money letters exactly that which would be required both in and out with respect to registration?—I think it might admit of a question how far it might be right to intrust a letter-carrier with one, two, or more registered letters which the Post-office would be required, or, at least, it would be presumed the Post-office would be required, to deliver to the party to whom addressed; it might be a very strong temptation.

By money letter you mean a letter containing coin only?—Yes.

If there were a person tendering a letter containing a five-pound note, and desiring that to be considered as a money letter, would you refuse it?—The regulation as to money letters applies strictly and only to letters containing cash; the weight of that cash and the consequent rate of postage to which it would be liable according to weight, is of itself sufficient to prevent the inclosure of cash to any great extent, beyond small sums of one or two sovereigns; we rarely have more.

Are those letters registered?—Yes.

In the event of a money letter being lost, has any person connected with the Post-office any pecuniary responsibility?—No pecuniary responsibility whatever; if there is any case of very gross carelessness, and from the negligence of any person the letter has been lost, the Postmaster-General has called on the party guilty of the neglect to make some compensation merely as a fine for punishment, in some extreme cases, but very rarely.

What is the average number of money letters which pass through the Post-office in the course of the day?—I think the letters which are delivered in the Post-office in London as money letters, or are noticed as containing cash amount to 140 or 150 a-day outwards; it has been necessary to appoint an additional clerk to this duty in consequence of the number.

If a letter is put into the Post-office with "money letter" written outside of it, is that letter treated as a money letter?—If it contains cash; but it is not necessary that "money letter" should be written upon it, for any letter found in the course of the duty containing cash is treated so, whether it is endorsed as a money letter or not.

The money letters are received in the usual course at the various receiving houses?—Yes.

Do you find any difficulty in registering them?—Very great difficulty, indeed; it has been necessary, as I just stated, to employ an additional clerk upon the service, and, I believe, it almost always occupies the whole time of two clerks, and that it has occasionally been very near interfering with the dispatch of the mail.

Might not the same course be pursued with respect to the foreign registered letters received at the same hour.—Certainly; but this number in the Inland Office includes letters put in at all times of the day; it forms the business of the clerks attached to the money-letter business from the commencement of the duty till the close of the evening, and furnishes them with full occupation until the dispatch of the mails.

Do you conceive it to be the case that nearly all the letters containing cash that are put into the Post-office are registered and treated as money letters?—Certainly not; there can be no doubt that a great number of letters containing cash pass through the Post-office without being detected; indeed, it is the main object of many persons to disguise the fact of there being money in them as much as they possibly can.

Is it your opinion that if the French system of registration were adopted with respect to foreign letters in this country, on the payment of a moderate fee, any great number of such letters would be registered?—That is a question it is not possible to answer; if the system is of so much value as the French office represents it to be, the Post-office would have a right to infer that the number would be very considerable indeed; otherwise, why should they have pressed the point so strongly.

Might it not be possible that this privilege might be of great importance to those who would feel disposed to avail themselves of it, without that number being very considerable?—There can be no doubt it might occasionally be of great use to individuals, but they have the means at present of having recourse to it on payment of the fee.

You say it would be an expense to the public for an object which is not an English object; what do you mean by that expression; would the expense be heavy?—If it were necessary to employ additional clerks.

Would there not be an additional payment?—I allude to the law as it now stands.

You alluded to the fifty francs?—In referring to that I meant to say that there would be no real guarantee of property sent by post.

If you take an additional sum for the registration, does not that counterbalance the payment?—If we are not to be answerable, and the letters are to be liable to an additional rate of postage, there is no doubt that the increased rate would cover the expense; my answer applied to the present state of the law, which does not authorize the taking any additional postage on a registered letter.

Should you see any objection to the system of registration being applied to internal postage?—It would be utterly impossible to do it; as far as England is concerned we take letters now to within a very short time of the dispatch of the mails, and we know that almost all the business letters come at the last moment.

Examinations.

No. 9.
G. H. Freeling, Esq.
June 1, 1835.

If an earlier hour were appointed for putting in registered letters, would not that materially diminish the weight of the objection you have stated?—There must be a multiplication of accounts and vouchers, and there is one point that may be a question for consideration; letters would only be registered on account of the value of their contents, and being placed by themselves, would not this in itself be a temptation to any one to pounce on that particular parcel?—We know that letters are stolen with the chance of what the contents may be, but here the valuable letters would all be pointed out to a dishonest person.

With respect to the contract for mail-coaches, you say in your report that you think the contract for the mail-coaches should not be divided into more than two parts?—A multiplication of small contracts would be objectionable on various accounts, and there would be a great deal of difficulty which Mr. Louis can explain better than I can as to the lines of demarcation of the different contracts, because it will prevent any change of the coaches except at particular points, though it might be necessary for the Post-office duty that the stop, to admit of sorting the letters, should be at other places; this is an important question as it regards the Post-office, and the comfort of travellers by the coaches also. The Report of the late Commissioners only recommends that it should be divided into two or three, and that paragraph in the Report from the Post-office means only that, the fewer, the better and more satisfactorily it is likely to be done.

Has your attention been directed to the evidence which was taken before the Commissioners?—I have not seen it; I have seen nothing but the Report of the Commissioners.

No. 10.

No. 10.
Sir F. Freeling.
June 22, 1835.

Monday, June 22, 1835.

Sir Francis Freeling, Bart., was called in and examined as follows:

Among the papers presented to the House of Commons there is the present establishment and the proposed establishment given of the Foreign Office; a charge of £2,263. 18s. is given, and, under the head of diminution, the whole of that sum is put as diminished in point of expense?—I take for granted that it is perfectly correct, though I cannot speak to the details, inasmuch as the account must have undergone the examination of the Accountant-General.

How is the charge for the Foreign Office paid,—by the establishment?—It is now paid at the expense of the Revenue; the privileges of the Foreign Office are abolished by Act of Parliament. Formerly the charge upon the Revenue was little, but by the abolition of the privilege of receiving and sending foreign newspapers and publications the whole of the establishment of that office became a charge upon the public Revenue. The paper referred to was sent in before the Act of Parliament was passed. The Act did not come into force till the 1st of October 1834, and this paper is dated the 24th of February 1834, which is nearly nine months preceding. The whole of that establishment, I repeat, is altered by Act of Parliament, inasmuch as the authorized privileges by which the officers were paid were abolished.

George Henry Freeling, Esq., was called in and examined as follows:

A paper has been presented to the House of Commons giving the present establishment of the Post-office and the proposed establishment: under the head of Foreign Office there stands "Present Charge £2,263. 18s., Diminution £2,263. 18s."—can you explain that?—The deputy Comptroller and the clerks in the Foreign Office formerly received small salaries in part of their official incomes, but the object of the new establishment was to pay them entirely by the proceeds of the newspaper privilege, which would have had the effect of relieving the Revenue to that extent. Subsequently, the newspaper privilege having been abolished, it became necessary to pay the office by salaries upon the establishment; and, consequently, the credit which is taken for that saving can no longer exist.

All the privileges and fees having ceased, the sum that is charged against the Foreign Office is now paid entirely by salaries?—It is.

And that charge has, in consequence, fallen upon the public?—It has; and a considerable sum in addition to make up the full salaries of the Foreign Office.

At present there is no charge for newspapers made in those cases where they are sent to a foreign country which foreign country does not charge for our newspapers?—The principle of the late Act of Parliament is this, that if a foreign country will give gratuitous transmission to English newspapers, and does not make any charge upon the newspapers from thence, no charge shall be made here upon English newspapers addressed to that country, and that foreign newspapers from that country shall be delivered in the United Kingdom free from any postage whatever.

What is the actual state of the Post-office charges upon newspapers sent to and received from France?—The actual state of charge upon newspapers sent to and received from France is that an English newspaper for France is liable to a charge of twopence, and a French newspaper for England is liable to a charge of twopence also, upon delivery, because there has not been any beneficial convention made with France in the spirit of the late Act of Parliament.

What is the charge of a newspaper received from or sent to the United States of America?—The same as France, twopence each.

Sir Francis Freeling.—It may be necessary to add that at this moment the French Post-office charges fivepence upon every newspaper addressed to or received from this country, or more than double the rate to any other country, although they have been apprised of the passing of the late Act of Parliament, and have been invited to the mutual gratuitous inter-

change and conveyance of newspapers. They charge upon newspapers to and from Great Britain more than twice as much as they ever charged before the convention of June 1833. Our charge is twopence only, which will be abolished as soon as there is any reciprocity on the part of France in that respect.

Do you suppose that the twopences charged on the transmission of newspapers at present will cover this £2,263. 18s.?—(Mr. *George Freeling*.) When the possibility was adverted to that the postage on foreign newspapers might cover the expense of paying salaries to the foreign officers from the Revenue, the calculation was certainly very speculative, and was taken upon a higher rate of postage than Parliament thought proper to adopt. It was not calculated either with any reference to the gratuitous transmission of newspapers from hence, or to the exemption from charge of foreign newspapers in this country under certain conditions.

You have stated that twopence is charged upon a newspaper sent to or received from any foreign country; does it make any difference whether that newspaper is sent by a packet or a private ship?—By a packet only.

What is the case when newspapers are sent by a private ship?—They are chargeable by law with the full rate of postage as letters; and one of the clauses in the Bill now before Parliament is for the special object of relieving the public from that charge.

With regard to America, do all the newspapers that go to America go by private ship?—Yes, I believe very few go by the packet.

Practically, what is the charge made upon newspapers sent from this country by private ships to America?—I should think that none are sent by post.

They are all sent by private hand?—Yes; there is nothing to prevent their being sent otherwise than through the Post-office.

Does the same observation apply to newspapers received from America?—A good many newspapers are received from America by private ships—those are liable to the full letter-rate of postage; but it has been the practice for a considerable time to reduce it to the same rate as newspapers brought from the colonies by private ships, namely, threepence for each newspaper, and one ship letter-rate for the cover.

Are the Commissioners to understand that it is lawful to send newspapers to America by private ships, but that it is not lawful to receive letters from America in that mode?—It is lawful to receive them by private ships without the intervention of the Post-office, but if those newspapers are brought to the Post-office by the captains, who are entitled to a gratuity on their delivery, the Post-office has no alternative on their being so delivered but to charge them with the rates according to law.

Sir *Francis Freeling*.—The object of one of the clauses is that the newspapers from America and from all parts of the world shall be brought for threepence; namely twopence for the captain of the ship, and one penny for the Post-office.

You have stated that in practice you do not charge those newspapers as letters, but that you compound for them for threepence?—No; in practice they are always in the first instance charged; the Postmaster-General has not the authority to dispense with that charge in the first instance, but upon application they are invariably reduced to the price which I have just named, threepence.

Of that threepence twopence goes to the captain and a penny to the Post-office?—Yes; but I must explain that a packet may contain several newspapers, the gratuity upon which to the captain would be twopence only; it would be the same as if it were a single newspaper.

Does not that appear rather an unfair thing that a single newspaper should pay as much as a great number of newspapers?—That applies to the gratuity only; we cannot distinguish them from letters, they come frequently in a closed packet, and we do not know they are newspapers; then they are brought to the Post-office by the persons to whom they are addressed, who say, "We know that those are newspapers, will you make some allowance?"

Should you see any objection to newspapers not enclosed in a packet, but in a band, open at both ends, being received at a much lower rate than threepence in this country?—That is a question, perhaps, not exactly for the Post-office to determine, because it has always been held that the Excise duty on paper and the stamp and advertisement duty is the price entitling those papers to a free conveyance by the Post-office. Now these foreign papers, not being liable to any duties of that description, it is for the Government more than for the Post-office, to decide whether they should be entitled to a free conveyance.

Does not the principle upon which the Post-office is disposed to act with regard to France, in respect to newspapers coming by packet, admit the principle of not regarding the difference between stamped and unstamped newspapers?—It does not, with submission, admit that principle, because the encouragement given by France to the increased circulation of our newspapers, which *are* liable to those duties, is the price for the free admission of the newspapers of that country.

Would not that equally apply to any arrangement which was made with America?—If the arrangements were made with America the reasons would be the same as with respect to France, or any other country, but it is to the absence of any such arrangement that my first answer applies.

A newspaper coming from Canada by a private vessel pays the same as an American newspaper coming by New York?—The rate upon newspapers from Canada and all British Colonies by private ships is threepence each; from America newspapers are chargeable as letters under the general law.

What does an English newspaper going to Quebec pay?—It was three-halfpence by packet, but by the Act of the last session they go free of charge.

Does an English newspaper circulate freely in the British North American Colonies when it reaches them?—It circulates freely.

Examinations.

No. 10.
Sir F. Freeling.
June 22, 1835.

Examinations.

No. 14.
Sir E. Freeling.
June 22, 1834.

Is there any packet charge upon a newspaper going out to our own Colonies or to a foreign country?—The Act of the last session repealed all rates of postage for the conveyance of newspapers by packets to and from the Colonies; to foreign countries it is twopence, with the exception of those where our papers pass free.

Do newspapers published in our Colonies, and received by a packet, circulate freely in this country?—Certainly there is no charge upon them to their first address.

They go by the mail free?—Yes.

They will go, therefore, to Scotland?—Yes, a newspaper landed at Falmouth by a packet from the Canadas would go to Inverness, and be delivered there without any charge.

Do you apprehend that by an arrangement by which newspapers would come free from the Colonies by private ships, subject to a payment of a penny to the captain, any material diminution would take place in the revenue of the Post-office?—No direct diminution would take place, but, knowing the extent to which frauds are carried by means of newspapers, it would be an additional opportunity of fraud, because if those newspapers come in any numbers it would be utterly impossible to examine them.

In the transmission of newspapers do you find any great frauds?—There is not a day in which innumerable frauds are not committed, and to an extent and with an ingenuity perfectly incredible. There is no doubt that those papers would be made use of for the purpose of dispensing with the necessity of letters, and evading the postage: as the private "packet ships" are regularly supplied with a great abundance of newspapers on the passage, any person wanting to write to his friends to apprise them of his arrival at Liverpool, or at his port of destination, would put his colonial paper into the post with some mark or writing upon it, and there is no doubt that the Revenue would be defrauded to a considerable extent.

A passenger might already do that, and send the newspaper which he had made use of to England upon the payment of threepence?—Not by private ship, as the newspaper is liable to full postage as a letter; if there were a mark upon it it would be discovered on application at the Post-office, for a reduction of the charge would be maintained.

Mark Beauchamp Peacock, Esq. was called in and examined as follows:

At present is the Post-office prohibited under Act of Parliament from sending the mail in other than a British ship?—Yes, there is an express clause in the 9th of Queen Anne, cap. 10, imposing a penalty of £100 on the Postmaster-General for sending the mail out in any other than a British ship.

Do you see any objection against discontinuing that restriction.—(Mr. Freeling.) I am not aware of any objection that can be made by the Post-office; but, upon the general principle, it is more a question for the Government than for the Post-office.

As regards the Post-office you would see no objection to its being at the discretion of the Postmaster-General to send the mail by foreign ships?—As far as the Post-office is concerned I am not aware of the slightest objection to it, but it remains a question for the Government.

Do not you make up ship-letter packets for foreign vessels in certain cases?—Yes.

What is the distinction between the ship-letter bag thus made up, and the bag of which you spoke?—I have already said that I am not aware of any objection on the part of the Post-office.

Has any Act affecting this question been passed since the statute of Queen Anne.—(Mr. Peacock.) None, except the Act relating to the Spanish mail. In the year 1793 an Act was passed authorizing the Postmaster-General to send the mail for Spain by Spanish vessels.

(To Mr. Freeling.) As the law now stands, letters cannot be sent from Dover to Calais in a French packet but only in an English packet?—The British mail cannot be sent as the law now stands from Dover to Calais in a French packet.

And have the French a corresponding law which prevents the letters coming from France being sent to England in an English packet?—I am not aware that they have a corresponding law; but when the French, in the course of the negotiation, stated that they did not like to incur the expense of setting up packets of their own, the Postmaster-General offered to bring their mails gratis from Calais to Dover, and that they should be at no expense whatever, which they declined as a point of national dignity: they would send their letters by their own vessels. But it has frequently happened, before the new regulation by which the French Post-office got steam-packets of its own, that the French mail has been brought to this country by English packets.

Would it not be an accommodation to the Post-offices of the two countries that the mail-packets should be sent indifferently from Calais to Dover, and from Dover to Calais by French or English packets, as the one or the other might afford the best opportunity?—That point was very largely discussed between the Duke of Richmond and the Government at the time of the convention. There must be the absence of any possible control on the part of the British office over the French packets; and it was also at once admitted by the Secretary of State for Foreign Affairs that such an arrangement must be highly inconvenient for his Majesty's Government, and must occasion the necessity of the establishment of an extra packet at Dover, to be always in readiness for despatches.

Are the English steam-packets between Dover and Calais part of the Post-office establishment, or are they furnished by contract?—A part of the Post-office establishment.

If the alteration that has been suggested were carried into effect, and the mail bags were sent indifferently by French or English steam-packets, would it not be in the power of both countries to reduce considerably the present establishment of steam-packets?—The question, as one of expense, was fully considered at the time, but it was deemed of the less importance because the Dover packets pay their own expenses.

Monday, July 13, 1835.

Daniel William Stow, Esq. was examined as follows:

Examinations.

No. 11,
D. W. Stow, Esq.
July 13, 1835.

What is your office?—I am superintending president of the Inland Office.

What are the particular duties of your office?—Superintending and taking cognizance of that part of the duty which relates to the Inland Department in sending out letters from, and receiving them in, London; checking the account of the amount of postage, regulating the different attendances, and answering the various complaints and reports that are made relative to that department, and superintending the General Post letter-receivers.

Are you connected with what is called the Money-order office?—I am.

What is the nature of that establishment?—It is to grant money orders to the public on their making application for the same for sums under five guineas by drawing orders upon the deputy postmasters in the country to pay the same, sending them a letter of advice and giving to the party a money order to transmit or to do as he pleases with,—perhaps in order to elucidate the plan, I had better hand in the forms which I have brought with me— Upon application of the public, for instance, if a sum of money is to be paid by the postmaster of Saxmundham he is furnished with this letter of advice to pay such specific sum, and therefore we know perfectly well that the sum in question can only be paid to the person named in that letter of advice (Elizabeth Haslett), and no other person but she could receive the money which is the only, as well as most perfect security, we can hold out to the public. Upon the miscarriage or loss of a money order we invariably make it good to the parties; supposing, for instance, the money order on Saxmundham to have been lost by accident, and the party being able to prove that such order had not been paid (which can be easily checked by reference to our books), and the name of the person sending the money order down to Saxmundham being proved, in that case the money would instantly be repaid to the applicant, or by issuing a second order for the same sum without any charge whatever.

What charge do you make?—Eightpence in the pound, sharing the poundage with the different postmasters. In Dublin, the agent takes a larger share of the poundage; in England, the postmasters have twopence upon London orders, reserving sixpence for the proprietors, which makes up the eightpence. The agent in Dublin is allowed threepence out of the eightpence upon every order he pays, and fourpence in the pound for every order that he draws.

Of course a certain capital is necessary to conduct this business?—Yes.

Is that capital private property?—It is the private property of Mr. Watts and myself, we are the only proprietors in London, and we furnish, whenever it is necessary, money to the different postmasters; if more orders are drawn upon them than it is convenient for them to pay, they draw upon us at sight, or we send down immediately any amount that they may want, so that they are never put to inconvenience. The establishment of the Money-order office took place about the year 1792; one of the then clerks of the road made application to the Postmaster-General, Lord Walsingham, in consequence of the variety of complaints that were made at that period of cash being lost out of letters, there being no proper security; the object of the application was, to be allowed to draw upon the country postmasters for sums not exceeding five guineas, making the whole of the money received by them as agents to the clerks of the roads on account of sums received for newspapers, a fund for the payment of money orders, so as not to trench upon the public Revenue; subsequently it branched out more extensively; at first it was confined to some large towns, but that was before I had anything to do with it, and therefore I can only speak as far as I have learnt at different times some little history about it.

Is the establishment under the control of the Post-office?—We can do nothing without it; it is sanctioned by the Postmaster-General in as far as permitting the letters of advice, &c., to pass free; if that permission were to be withdrawn, of course there would be an end of the establishment, because the postage of a letter of advice going to a distant post town would be more than the amount of poundage taken for the payment of the order, and therefore it could not be carried on without we had such permission; we always consider ourselves under the direction of the Post-office.

Have you the use of a franking stamp in the Money-order office?—We have a stamp with the Secretary's name upon it; but, upon examination before the Commissioners, they conceived some improper use might be made of it, and it has ever since been locked up by Mr. Watts, and only used by himself; all our forms are printed.

Do large sums of money go through the Money-order office in the course of the year?—Yes.

Is it extensively used by the public?—I think it is now rather upon the decline; during the time of the war it was very much resorted to by sailors at the different ports, and soldiers, by prize agents, by serjeants from the Horse Guards or Chelsea hospital, to pay pensioned soldiers, by the Trinity House, India House, and by the society for paying small debts, as the readiest way of sending small remittances to remote parts of Ireland and Scotland which could not otherwise have been so easily got at.

Are there not means in the departments connected with the Admiralty and the War-office of transmitting such small sums to sailors and soldiers without resorting to the Money-order office?—I don't know, but it was certainly very extensively resorted to; that was a question it would not have become the proprietor to put, we acted under the directions we received.

Is it much used by other persons than soldiers and sailors?—Yes, by a great number of the lower Irish people to whom we offer sheets of paper to prevent their paying double postage, the order being printed upon the top so as to give them the opportunity of writing to their

Examinations.
 No. 11.
 D. W. Stow, Esq.
 July 13, 1835.

friends on the blank part; but it is a curious fact, that a great number of the Irish people employ an amanuensis somewhere in St. Giles's, and therefore prefer having an order in the common way without being printed on a sheet of paper, and take the same away to get a letter written by the above person whom they pay for that purpose. We have also orders for the express use of the Irish, printed in red, to be transmitted to Cross Pool. The Liverpool postmaster states that he fills up the form for Ireland, where the party wishes to send the money, and the money orders printed in this form (as before stated), are sent over without further expence than the single rate of postage.

Have you seen the return presented to the House of Commons relating to the Money-order office?—No, I have not.

Look at that return [*the return was handed to the witness*]?—This is a copy of one that was sent to me from the House of Commons: certainly no account is kept of the Money-order office in the General Post-office.

Should you have any difficulty in furnishing to the House of Commons, from the records of your office, the information which is sought for in that order?—The only difficulty would be the time it would take in making up the account; there would be no other difficulty; such a return I am proceeding with at the present moment; I will make it as complete as I possibly can, but it goes into much detail.

Is your office under the roof of the Post-office?—No, it is in Noble-street; it never was in the Post-office at all, nor have we any sort of allowance; the only assistance we have is receiving and sending the orders under official forms; we pay our own clerks, our own stationer, and rent, &c., in fact, every expense connected with the office.

What number of clerks have you?—Four; their salaries amount to £205 a-year; the rent is £50 a-year.

What have been the profits upon the average for the last few years?—I average them from about £235 to £240 to each proprietor; but my partner, Mr. Watts, can, if necessary, more fully explain that when he arrives in town, as he keeps the account.

What situation does he fill?—He is one of the presidents.

Does the management of this Money-order office occupy much of the time either of yourself or Mr. Watts?—Only in the middle of the day; but I seldom do more than attend to any complaints that may come from the Postmaster-General, or the Secretary, or anything of consequence that may occur. Mr. Watts attends between the hours of morning and evening duty when he has no public duty to perform.

You hold some other situation in the Post-office?—Not any other, except superintending president; I was formerly one of the clerks of the roads.

You receive compensation for that?—I do.

Did not the Commissioners for the Revenue Inquiry object to the system upon which the establishment was conducted?—They did.

Has any alteration been made in consequence of that recommendation?—Not any; I have seen the report of the Commissioners recommending that the profits of the Money-order office should be carried to the Revenue, and discontinued.

Should you see any objection to making it an immediate part of the Post-office establishment?—Not any; of course I am their officer, and it is my duty to obey; there would be no difficulty about it, and I think I can point out an easy way of management supposing it to be made an official concern.

State any suggestions that occur to you?—For instance, supposing the postmaster in any country town was to pay £20 on account of money orders drawn upon him; at the expiration of certain periods, when he was required to remit to the General Office, he might return these orders as so much revenue; he would have no other means of doing it, supposing it was an official concern.

Then the public would be liable to the losses in that case?—Of course; we have sustained very heavy losses, I cannot say to what amount, in the course of a number of years; but one instance, I remember in the postmaster of Sheerness, twenty-five years ago, when we lost three hundred and odd pounds by his running away; at that time the money orders were not so limited, the postmaster used, on the occasion of shipping putting into Sheerness, to remit prize money from that port to a considerable extent.

There were three partners in the establishment at the time the Revenue Commission inquired into the subject?—There were; it must have been a Mr. Desborough who is since dead.

That vacancy has not been filled up?—Yes, by Mr. Faulkener who is also dead; it rests entirely with the proprietors as I stated before; the six clerks of the roads made an offer to my Lord Walsingham, by the senior clerk Mr. Edmund Barnes, to undertake the issuing of money orders; these six persons misconducted the scheme, and great confusion arose, which induced Mr. Barnes to make an offer to myself, and Mr. Slater, to become partners with him to carry it on, since which time we have had Mr. Desborough, Mr. Watts, and Mr. Faulkener, as partners. Mr. Desborough, Mr. Slater, and Mr. Faulkener, are all dead, and it is now confined to Mr. Watts and myself.

Is the consent of the Postmaster-General necessary in case of a partner being admitted?—No, not at all; we have never considered that necessary; it is more of a private nature, both with respects to the management and controlment of the clerks.

Are any of your clerks also Post-office clerks?—One person we employ after he has done his duty at the Post-office: we pay him £30 a-year; but it does not interfere with his official duty; many of the young men engage themselves in merchants' counting-houses in the middle of the day to occupy themselves as well as they can; and this is a very deserving young man.

Have you any other observations to make?—No; but if in going over the papers I should find anything that would throw light upon the subject, with permission, I will send it.

No. 12.

July 13, 1835.

Examinations.

No. 12.
C. T. Court, Esq.
July 13, 1835.

Charles Thomas Court, Esq. was examined as follows :

You are Accountant-General of the Post-office?—I am.

What is the nature of your duty?—To check the receipts and payments of the Receiver-General ; to see that the revenue is properly collected, and to render an account of the receipts and payments to the Audit-office at the end of each year.

Is the business of your office done under the roof of the Post-office?—Yes.

Do you sign the money bills that are drawn upon the Receiver-General?—I countersign the Receiver-General's drafts for payment on the Bank of England.

After payment?—No, previous to payment.

What is the form of the order upon the Receiver-General?—The Postmaster-General issues a warrant, and it is brought for calculation, if any is to be made, to the Accountant-General, and he signs it, or, if it is not for calculation, he signs it to see that it has been properly issued, that it has been entered in the Secretary's office, and all the forms passed through ; then the Postmaster-General signs the warrant, and it is taken to the Receiver-General, who pays by check upon the Bank of England.

Do you countersign that warrant?—I sign the warrant in the first instance, before the Postmaster-General, and I see it entered in my office previous to my passing the check upon the Bank of England, having had the warrant of the Postmaster-General exhibited to me ; I then countersign the check upon the Bank of England ; without my countersigning, or that of the deputy Accountant-General, it could not possibly be paid.

Is the office of Receiver-General under the roof of the Post-office?—Yes.

Do you mean that the payments take place by the Receiver-General under the roof of the Post-office?—No, the payments are made by a draft upon the Bank of England.

What is the duty of the Receiver-General?—He receives all moneys from the letter-carriers and window-men, and pays them into the Bank of England ; he receives the whole of the remittances from the country postmasters, and from all postmasters and agents abroad.

Does he pay everything that he receives into the Bank of England?—Yes ; everything he receives he pays at once or the next day ; he is allowed to keep a part one day by Act of Parliament to regulate and arrange it, and the next day he pays the balance into the Bank of England.

No payments of any kind are made directly from the Receiver-General?—Nothing, except by draft upon the Bank of England.

Which draft must be drawn by the Receiver-General?—Yes, and countersigned by myself, or, if I should be ill, by the deputy Accountant-General. The whole of the money collected by the Receiver-General is paid into the Bank of England, and his pass-book is exhibited to the Accountant-General every day, to see that it has been properly paid ; that is required by Act of Parliament, the date of which I do not exactly recollect ; and all payments made for the service are by a warrant from the Postmaster-General, previously entered in the Accountant-General's office, and the checks or drafts upon the Bank of England are countersigned by the Accountant-General upon the authority of the Postmaster-General ; that is also under the same Act of Parliament ; the Receiver-General pays all moneys that he receives into the Bank of England.

Has that always been so?—Since 1806 ; and, by an Act passed in the reign of Queen Anne, the Postmaster-General is obliged to appoint an Accountant-General to check the Receiver-General's receipts and payments. The Receiver-General is appointed by the Treasury. I am under the Postmaster-General ; he is the officer who draws for everything, but he pays nothing except under my control.

And your control is seeing that it is by a proper order of the Postmaster-General?—Yes, by his authority.

Does the Receiver-General do anything more than receive the money and pay the money upon the proper document being presented to him?—That is all his duty, except making out the annual account for the Audit-office.

Is the Receiver-General's own signature necessary for that?—Yes.

He cannot give his signature by deputy?—No, I have never seen it by deputy ; I am not allowed to pass anything, except from his own signature ; he endorses the bills, (I can only say that from hearsay ;) I believe the bills are endorsed by procuracy by the chief clerk if he is absent.

Is the regular attendance of the Receiver-General at the Post-office necessary for the discharge of his duty?—I can hardly take upon myself to say that.

In point of fact, is there attendance given?—I cannot say regular attendance, because, if I see his signature that is all I have to do with it ; whether he is here or not I cannot pretend say. Mondays, Wednesdays, and Fridays are the only pay days.

He may receive every day?—Yes.

Have you any other duty to perform besides that of checking the Receiver-General?—I have to make up the whole of the accounts for the postmasters, to examine all accounts that are sent from abroad, to make up the returns to Parliament annually, and give an annual account to the Audit-office with proper vouchers, and to see, in fact, that the whole of the revenue is properly collected.

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Examinations.

No. 13.
John Bowden, Esq.
July 18, 1835.

No. 13.

July 13, 1835.

John Bowden, Esq. was examined as follows:

What is the nature of your office?—I am chief clerk to the Receiver-General.

State what the duty of the Receiver-General is?—He receives and pays all the revenue of the Post-office, at least, such as comes to his hands, and that receipt is upon charges delivered to him by the Comptrollers of the different offices upon which he has to receive money from the letter-carriers and others, and by remittances made through the Secretary from the postmasters in the country. The payments are made by a warrant from the Postmaster-General.

Are those receipts in large sums or small sums?—Generally in small sums, very rarely in large sums.

Are those receipts daily?—Not all of them; the charges of the letter-carriers are three days a-week, but there are remittances from the country every day.

How are those remittances made.—By letter to the Secretary; they are then delivered by him (after being entered by his clerk in a book for that purpose, to be exhibited to the Accountant-General) to the Receiver-General who signs for them.

Does the Receiver-General attend for that purpose every day?—Not every day; occasionally.

But his signature is necessary?—No; if he is absent mine is taken.

Can that signature be deputed any further?—Yes.

To any body else?—Yes, the next senior clerk. It is merely to acknowledge that those remittances have been delivered to him.

In point of fact, has it been the case in your experience that the Receiver-General has been in the habit of attending with any regularity in this office?—No, certainly, not regularly.

Do you think he has attended, upon an average, once a-fortnight?—Oftener than that; the present Receiver-General has.

Once a-week?—More than that; four or five times a-week, very frequently.

What is the duty of the Receiver-General besides signing these papers?—The duty of the Receiver-General is to superintend the business of his department, and to see that every part of it is done correctly.

Does he give security.—Yes.

Do you give security?—Yes, to him; he gives security to the Crown, and his clerks give security to him.

How many clerks are there?—Seven, besides myself.

What are their duties generally?—The duty of receiving and accounting for money is divided among them; there are two clerks employed three days a-week to receive the letter-carriers' charge early in the morning; one of the other clerks is employed at nine o'clock in the morning to receive the Twopenny-post letter-carriers' charge three days a-week, and the other part of their time is employed in entering bills and doing the other business of the department; their time is pretty fully employed.

Are those clerks appointed by the Treasury?—By the Receiver-General. The clerks have to procure acceptances of bills, which takes them out and occupies a good deal of time.

What do you mean by acceptances of bills?—Bills received from the country on account of the revenue require to be presented for acceptance; they have to carry them out and get them in. The Bank don't undertake to do that.

What is the form of remitting money from a postmaster in the country?—The form is to enclose it in a letter to the Secretary, saying he remits so much money on account of his office, and requests the same to be placed to the account of his office, and that he may be advised of it?

And that is done by bills?—Cash, bills, and all sort of things, receipts for Chelsea Hospital, and things of that sort; the Secretary's clerk enters them in a book; as they get them ready they are sent to the Receiver-General; afterwards the book comes down, and they are compared and signed; by that signature the Receiver-General acknowledges the receipt.

What is the process of drawing money on account of the Post-office upon the Bank of England?—A mere ordinary check to pay so and so, or bearer, so much on account of the public revenue of the Post-office.

Who is it drawn by?—It is filled up by me and signed by the Receiver-General; no other person can draw.

What is the form of drawing upon the Receiver-General?—It is a warrant of the Postmaster-General, desiring so much money to be paid to such a person for such a service.

Do you see any advantage in the Receiver-General drawing upon the Bank of England?—The Postmaster-General could not draw upon the Bank of England.

Why not?—Because if he did he would not send the warrant required afterwards for the Audit-office for passing the accounts; besides, it would be contrary to the Act of Parliament.

Do you see any other objection to simplifying it but the mere formal objection you have alluded to?—I think it would destroy the check by the Receiver-General entirely; he is a Treasury officer, and he is the check-officer upon the Postmaster-General; besides that, a good deal of money is paid in cash to parties, and is replaced afterwards by draft.

What is the check at present upon the Receiver-General?—The Accountant-General and his deputy.

I mean as to the receipts?—The Accountant-General is furnished with an account of what

the Receiver-General is to receive and has received, and it is his duty to see that money is paid into the Bank of England by the Receiver-General, and that all the bills are paid by him to the Bank that he has received.

Is any sum paid into the office over which there is no control?—No, I should say not; it is a rule with us not to take it; in fact, whenever there is money that is not in the ordinary course of the Revenue, a minute of the Postmaster-General is obtained, desiring that it may be carried to the account of the Revenue. With respect to country Post-offices, the control is that it goes through the Secretary's office; that is the check, and he exhibits the signed acknowledgment to the Accountant-General.

What check is there over the London receipts?—The check is the charge delivered to the Receiver-General for the purpose of receiving money from the letter-carriers and others, a copy of which is delivered to the Accountant-General, and he charges the Receiver-General with the whole amount.

Are payments of any sort made direct from the Receiver-General's office without a check upon the Bank of England?—Yes, small payments are made in the morning, but they are replaced in the afternoon by a check upon the Bank of England.

Very small payments?—Salaries under £20, small warrants, and small accounts for the convenience of disposing of a certain quantity of money, and to save drawing so many checks; an account is drawn out at the end of the day, and sent to the Accountant-General, he sees it agrees with the vouchers, upon which they have a check of their own, and he then countersigns the draft.

Are the accounts of the Post-office annually laid before Parliament?—Annual accounts, such as are sent from other offices. The accounts go to the Audit-office in detail, but Parliament only has the totals.

Is any account kept here of attendance?—Yes, they sign an appearance-book when they come and when they go; that is all the account that is kept.

Out of the seven clerks, I observe, there are but three that are called junior clerks?—That is not according to the arrangement under the Treasury authority for the establishment of the Receiver-General's office; there are five junior clerks—they are subdivided into two and five. The third senior clerk is, according to Treasury authority, the senior junior clerk.

Are your duties as chief clerk the same as those of the Receiver-General in his absence?—Entirely so.

There is no duty performed by the Receiver-General which you are not competent to perform in his absence?—Except signing the drafts upon the Bank and the write-offs; I cannot do that in his absence; no person but himself can do it; it is restricted to him by the Act of Parliament. The Receiver-General leaves blanks.

Have you ever known the Receiver-General to be absent from London for any length of time, and leaving blanks during that time?—He constantly does leave blank drafts, write-offs; he is not here to-day, and I could not go on with the service without them. They are of no value, because they must be countersigned by the Accountant-General.

In fact, any loss arising would fall to him?—To him, or rather to me.

J. BOWDEN.

Examinations.

No. 13.

John Bowden, Esq.
July 13, 1835.