

THE  
NINTH REPORT  
OF THE  
COMMISSIONERS

Appointed to

Enquire into the FEES, GRATUITIES, PERQUISITES,  
and EMOLUMENTS, which are or have been lately  
received in certain Public Offices in *Ireland*; and  
also, to examine into any ABUSES which may exist in  
the same; and into the present Mode of RECEIVING,  
COLLECTING, ISSUING, and ACCOUNTING for PUBLIC  
MONEY in *Ireland*.

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GENERAL POST-OFFICE.

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To the Honourable The KNIGHTS, CITIZENS, and BURGESSES,  
in PARLIAMENT assembled.

The Ninth REPORT of the Commissioners appointed to enquire into the Fees, Gratuities, Perquisites, and Emoluments, which are or have been lately received in certain Public Offices, in *Ireland*; and also, to examine into any Abuses which may exist in the same; and into the present Mode of receiving, collecting, issuing, and accounting for Public Money, in *Ireland*.

### GENERAL POST-OFFICE.

PREVIOUS to the year 1784, the internal Duties of Postage were collected in *Ireland*, under the authority of an Act of the British Parliament, the continuation of which being considered incompatible with the right of this country to Legislative Independence, an Act was passed in that year by the Irish Parliament, for granting certain Duties and Rates upon the postage and conveyance of Letters and Packets within *Ireland*, and for establishing a General Post Office in the city of Dublin, with subordinate Offices throughout the kingdom, to be placed under the control and direction of a person or persons to be appointed by His Majesty's Letters Patent, by the name and stile of "His Majesty's Postmaster General of *Ireland*." It was likewise provided that there should be a Secretary, a Treasurer, a Receiver General, an Accountant General, a Resident Surveyor, and a Comptroller of the Sorting Office, to be appointed in like manner by Letters Patent under the Great Seal of *Ireland*; and that a Penny Post should be established for the conveyance of Letters within the distance of four miles from the General Post Office. All the other Officers belonging to the head Office, as also the Deputy Postmasters in the Country, are appointed by the Postmasters General in *Ireland*, in like manner as they appear to be appointed by the Postmasters General in *England*.

English Act,  
4th Geo. III.

23, 24 Geo. III.  
cap. 47.

On the Establishment of the Irish Post Office, an agreement appears to have been made with that of Great Britain, that until the Post Office of *Ireland* should establish Packet Boats for the conveyance of Letters and Packets from *Ireland* to Great Britain, they should be conveyed at the expence of the latter, and the Postage thereon received to the use of its Revenue, and that the Post Office of Great Britain should pay to the Post Office of *Ireland* a sum of £. 4,000. British, by quarterly payments, in lieu of the profits to be derived from thence. With the exception therefore of this sum of £. 4,000. which continues to be regularly paid by Great Britain, the Post Office Revenue of *Ireland* is derived from the postage and conveyance of Inland Letters and Packets alone. This Revenue is collected by the General and Penny Post Offices in Dublin by Deputy Postmasters in the Country, and by the General Post Office of Great Britain, which accounts to the Irish Post Office for the Postage appertaining to the Irish Revenue received in Great Britain, the Post Office of *Ireland* accounting to that of Great Britain for its receipt of British Postage.

From a statement submitted to Government by the present Postmasters General of *Ireland* soon after their appointment, they appear to have directed their earnest attention to the system of management existing in the General Post Office, and with the view of correcting its defects, they proposed to assimilate it in practice to that of Great Britain, and to adopt the same checks as are there established; we accordingly find that this Department has been almost entirely new modelled, and its arrangements greatly improved, and hence the observations upon its present state must necessarily be greatly curtailed; conceiving it, however, to be our duty in consequence of the opinion that has so generally prevailed of its

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mismanagement,

mismanagement, to prosecute our enquiries into every branch of its details, we shall proceed to give a general view of the mode of charging the Duties of Postage against the several Officers by whom they are collected, and of the provisions made for checking the receipts and accounting for the produce of this branch of the Revenue. The Inland Mails are dispatched from the General Post Office at eight o'clock in the evening, and with each Mail is transmitted to the Deputy Postmaster to whose delivery it belongs, a Letter Bill or Docket specifying the Office charge for the Postage taxed on the Letters sent therewith, a return whereof is also made to the Letter Bill Office, where an Account is kept of the charge against each Deputy Postmaster for General Post Letters; this Docket the Deputy Postmaster is required to send back by the next Mail to the Inland Office, stating in a column of the Docket termed *the Postage's column*, the actual amount of the Postage charged on the Letters received with the Mail, and of any increase arising from an advance of Postage on such as had been under charge. From the Inland Office the Docket is sent to the Letter Bill Office, where the charge, though differing in amount from the Office charge, is always entered against the Deputy Postmaster according to his own statement. In like manner, every Mail dispatched from the Country to Dublin is accompanied by a Docket, specifying the total amount of the Postage charged on the Letters it contains, distinguishing the post paid from the unpaid Letters. On opening the Mails in the Inland Office, the charge in the Docket for post-paid Letters is compared with the Letters, and the actual amount being entered in the *Office column* of the Docket, and the cause of variance, if any, stated, it is sent to the Letter Bill Office for the purpose of charging each Deputy Postmaster with the Postage he has received for post-paid Letters; to the same Office also the several Deputy Postmasters are required to transmit monthly an Account of the daily charges they have incurred for the Postage on all unpaid Letters sent to them from Dublin, and on all paid Letters dispatched from their respective Offices to Dublin; after this Account has been compared with that which is kept in the Letter Bill Office taken from the Dockets, and any error that may appear has been investigated and corrected, a return of the Monthly charge under each head against every Post Town, signed by the Secretary, is sent to the Accountant General. During the comparison in the Inland Office between the actual charge arising from the Mails and the Docket charge, the Letters that are to be forwarded to the Country, or to Great Britain, are separated from the Letters belonging to Dublin. These latter are delivered either at the Alphabet of the Post Office, or by Letter Carriers at the houses of the individuals to whom they are addressed, (the City being for that purpose divided into fifteen walks, to each of which, in proportion to its extent, a certain number of Letter Carriers is attached) or they are conveyed within four miles round Dublin by the Penny Post. Previous to the Letters being taken away for delivery from the Inland Office, the head Letter Carriers, who are held to be responsible for the Postage of their several walks, and the Officers belonging to the Alphabet and Penny Post Office, examine the charges made up against them respectively, the amount of which, when they are ascertained to be correctly told, is entered in the Books of the Office and in returns that are transmitted to the Treasurer, in order to apprise him of the sums he is to receive from each delivery. A daily return is also made to the Accountant General, of the total amount of the Postage arising from the Mails brought each day into the Inland Office, and of its disposal, stating the amount to be forwarded and the amount sent out for delivery, distinguishing the charge against each walk, the Alphabet, and the Penny Post Office, and thereby enabling him to check their respective payments to the Treasurer. A daily Report is likewise made by the President of the Inland Office to the Secretary, to be laid before the Postmaster General, of the hour at which the Mails were dispatched the preceding evening, the amount of the paid and unpaid postage, and the number of Letters outwards, of the hour of the arrival of the Mail Coaches in the morning, the bags not arrived, the number of Letters and amount of Postage inwards, and the amount given to the Letter Carriers, with such other particulars relative to the attendance of the Officers, &c. as may enable the Postmasters General to see that due discipline is maintained in the Office.

The receipt, delivery and dispatch of the Inland and the British Mails were formerly conducted in the same Office, but the latter are now placed under the management of a separate Department, called the British Mail Office. In this Office two Books are kept for the British Mails arriving from or dispatched to

Holyhead,

Holyhead, the one called the Packet Book *inwards*, the other the Packet Book *outwards*. In the former is entered the amount of the Postage, appearing by the Docket accompanying the Mail to be charged on the Letters received by it, the under or overcharges if any, the amount of the daily charges against the Letter Carriers and the Alphabet, the total charge for Letters addressed to the Country and the Irish proportion of the charge on Letters for the country parts of Ireland, the Postage of which had been paid in Great Britain. In the latter is entered the number of Letters made up in each Mail, the amount of the Inland Postage on Letters to Dublin forwarded from thence, and of the British Postage on post-paid Letters; both these Books are sent occasionally to the Accountant General for the purpose of his entering the particulars in the several Accounts kept in his Office; and the Packet Book *inwards* is sent to the Treasurer, to enable him to enter in the Letter Carriers Pay-book, the daily charges against the Letter Carriers and the Alphabet. The dispatch of the Mails to Waterford West and Port Patrick, and their receipt from thence, are conducted by the respective Postmasters of Waterford and Donaghadee, who make weekly Returns to the Accountant General, distinguishing the amount of the Postage charged on the paid and unpaid Letters passing through their Offices to and from Great Britain; they also make Quarterly Returns to the same Officer of the total charge against each Post Town for the Postage on British Letters forwarded by them to such Post Town, and for the Postage received on Letters post-paid and dispatched from thence for Great Britain by Waterford and Donaghadee. A considerable accommodation is we find afforded to the Public by the delivery in Dublin of British Mails on Sunday, and by their dispatch on that day to the country. No provision was it seems made for this latter service in the agreements entered into originally with the Mail Coach Contractors, and a separate charge has been consequently incurred under this head; but we understand that the conveyance of the Sunday Mails, as they are termed, now very properly forms a part of all new Mail Coach Contracts; the accommodation to Dublin is however in another respect not so complete as it might be, for whenever a British Mail arrives at any time between half past five and seven o'clock in the afternoon, though the Letters which it contains for the country are forwarded that evening, those for Dublin are not delivered until the next day, a delay that may be often attended with inconvenience to commercial correspondence, and the necessity of which we cannot perceive, as, while the Letters are forcing in order to their being dispatched to the country, those for Dublin might we think with little additional time or trouble be also prepared and sent out for delivery, so as to afford on many occasions an opportunity of Letters being answered by the Mails dispatched to Great Britain on the same day on which they were received, instead of their being delayed until the following day. In no respect does the Post Office department appear to have been so defective, previous to its being now modelled, as in the insecurity that attended property confided to its conveyance. In the years 1805, 1806 and 1807, the Bank of Ireland is represented to have paid, on the application of 3,260 persons, a sum of £.74,550. on account of the miscarriage of Bank Notes and Bank Post Bills that had been sent by Post; and it is probable, that this was far short of the actual value of Bank Notes and Bills lost within those years in this way, as the Bank of Ireland refused to pay any claimant who was unable to declare the number of the Note or Bill alleged to have been lost as well as its value, and we have no account of the amount of the loss of private Bankers Notes. In the year 1808, however, it appears that the payments of the Bank of Ireland on this account were greatly diminished, amounting only to £.9,066. Though such losses may have been partly occasioned by Mail Robberies, we are disposed to attribute the greatest proportion of them to the embezzlement of Letters by the Officers of the Post Office, to which the defective arrangements and want of system and order in the interior of the Sorting Office, and the Offices connected with it, afforded great facility. To guard however against such frauds, by increasing the probability of detection, greater precautions than in ordinary cases are now taken, both in the dispatches from the Country and the delivery in Dublin, of Letters containing money, and delivered as such to the Deputy Postmasters, and of post-paid Letters, which are generally presumed to contain property. With respect to post-paid Letters, the Deputy Postmasters are required to enter the address of each on the backs of the Letter Bills, with these entries, the sorting Clerk by whom the Bag is opened, compares the post-paid Letters it contains, and delivers them with a Ticket, on which is marked their number, to the Inspector of Letter Carriers, who signs and

Appendix, N<sup>o</sup> 4.Appendix, N<sup>o</sup> 3.Appendix, N<sup>o</sup> 4.Appendix, N<sup>o</sup> 5, 6.Appendix, N<sup>o</sup> 7.Appendix, N<sup>o</sup> 1.

returns it, if correct, to the sorting Clerk, and after entering in a book the number of Letters so received, sorts them to the different walks, noting particularly the number given to each head Letter Carrier; by the head Letter Carriers, they are divided among the assistant Letter Carriers, each of whom enters in a book the addresses of the post-paid Letters he receives. The addresses of money Letters are required to be entered on the front of the Letter Bill, with the view of attracting more immediately the attention of the sorting Clerk, by whom they are taken to an Officer, whose duty it is to examine and compare them with the entries in the Letter Bill, which he afterwards signs as a discharge to the Clerk who opened the bag; he then enters the addresses of these several Letters in a book, and hands them to the respective Letter Carriers who are to deliver them, taking their signatures in his book as his discharge, and giving them at the same time a printed receipt to be signed by the persons to whom the Letters are addressed, and to be retained by the Letter Carriers as their voucher.

Appendix, N<sup>o</sup> 1.

The arrangements that have been made in the Inland Office, though more immediately for the purpose of accelerating the dispatch of Letters from and their delivery in Dublin, are also, by rendering the occasional introduction of persons not regularly employed therein, unnecessary, conducive to the prevention of the embolvement of Letters containing property. Formerly the Officers belonging to the Sorting Office were divided into two sets, which did duty each night and morning alternately, and as no provision was made for supplying the place of such of them as from sickness or other causes might be absent from duty, it became frequently requisite, in consequence of the increase of the business of the Office, to employ the Letter Carriers and Mail Guards to assist in its dispatch. Now, however, all the Officers belonging to the Inland Office are obliged to attend night and morning, and several Probationers are attached to the Office, who, being induced by the prospect of succeeding to the regular Offices as vacancies occur, act for small Salaries; extra-Probationers are also in waiting, who act without any salary, in the place of such of the regular Officers as may be sick or suspended, and are paid by those whose duty they occasionally perform. Assistants on the same principle as the extra-Probationers in the Inland Department, are likewise employed in aid of the regular Letter Carriers; and we find, that since the adoption of these different regulations, and the separate establishment of the British Mail Office, the delivery of the Inland Letters in the city of Dublin, the lateness of which afforded just grounds of complaint, is completed on an average about 11 o'clock each morning, being nearly two hours sooner than formerly. But notwithstanding the improvements made in the Inland Department, there still does not appear to be all the correctness that is desirable in charging the Deputy Postmasters with the unpaid Postage on General Post Letters dispatched from Dublin to the country, as we observe that differences, which when taken together, are considerable, frequently occur between the Office charge stated in the Letter Bill, and that which is admitted by them. Thus on an examination of the Accounts for General Post Letters received from Dublin in the month of October in the last year, and the month of March in the present, though from some of them no conclusion could be drawn owing to the incorrect manner of making them up; we found that the Office charge in the former month was under the actual amount as admitted by the Deputies, by a total sum of £. 115. 18. 7½, and in the latter month by a total sum of £. 136. 9. 9, while on the other hand, the allowance claimed by the Deputies for over-charged Letter Bills, amounted in the first case to £. 81. 4. 7, and in the latter to £. 91. 8. 7½ at these rates the annual loss to the Revenue would have been considerable, if the Postmasters had not charged themselves with the amount so undercharged; and hence it is obvious, that a Postmaster might obtain a character for integrity in the discharge of his duty, while by admitting only part of the sum undercharged, and being allowed credit for overcharged Letter Bills beyond what he was entitled to, he was actually defrauding the Public. At the same time it must be admitted, that from the celerity with which the operation of taxing and telling the charges on the Letters is necessarily conducted, errors may arise without blame being fairly attachable to the Officers, and possibly the want of sufficient room for doing the business of the Inland Department with ease, convenience and regularity, may have contributed to render these inaccuracies more numerous than they might have otherwise been. The existence of them however, to so great an extent, will we trust induce such regulations, as, that in a point of so much importance, the utmost possible accuracy and correctness may be attained, and in order that the Postmasters General may have a

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distinct view of the manner in which this duty is performed, we recommend that a report of the Docket charges, and of those actually entered against each Deputy Postmaster, should be made to them monthly, by the Letter Bill Office.

The Postage on Letters that are post paid in Dublin is received at the General Post Office by an Officer denominated the Window-man, whose duty it is to mark on the Letter the Postage charge, and the words, "Post paid," and to enter in a book the name of the person to whom the Letter is directed, the place to which, and the amount received. Out of these receipts the Window-man makes various payments, taking credit for their amount in an account of Receipts and Payments, which he returns weekly, together with the Vouchers for the latter, to the Accountant General, by whom they are examined and the Account checked, and a docket of the balance due by him returned to the Treasurer. These receipts do not seem to be subject to any official check; the Window-man may either destroy the Letter, the Postage of which has been paid, or as the person who tenders it frauds on the outside of a small window without the means of seeing what passes within, he may omit to stamp it as *post paid*, and may forward it as an *unpaid Letter*; thus being enabled in either way, the one operating as a fraud against the Revenue, the other against the individual, to appropriate the amount received to his own use. Of this branch of the Post Office Revenue, a great proportion is derived from the Postage paid on the official Letters belonging to certain public Offices, with most of which the Window-man keeps Accounts, and receives from them at stated periods the amount of the Postage charged against them for such Letters. With the Letters sent to the Post Office, each of these departments transmits a docket, containing an account of the number of Letters intended to be post-paid, each Letter being generally marked with the title of the Office from which it is sent. But though by keeping such an Account, some check may be maintained on the charge brought by the Window-man, against any such department for post-paid Letters, the Post Office has certainly none on his receipts; it is true that these frauds could not be carried on to any very great extent, without exciting such complaints against the Officer as would produce enquiry into his conduct, and probably lead ultimately to his dismissal; to provide however effectually against such practices, it would only be necessary to direct that the Window-man should return the Letter after receiving the Postage with which it was chargeable, and marking it with the amount and the words "Post paid" to the person by whom it was produced, to be put into a receiving-box conveniently situated for that purpose, and that the Officer appointed to keep this box should take every night an Account of the Amount of the paid Postage marked on the Letters, and furnish the Accountant General with a weekly Return thereof, made up to the same day in the week as the Window-man's Abstracts; and to enable public Offices with which the Window-man keeps accounts to guard against overcharges, the same Officer might be required to return to each an Account of the charge against it for post-paid Letters, for which purpose it will be necessary that on every such Letter, the title of the Office should be regularly marked. Distinct Accounts are kept of the Postage on the bye and cross-road Letters, which are such Inland Letters as pass from one Post Town to another without going through Dublin, and such Post Towns as send and receive bye Letters to and from each other are said to *correspond*. With every bye Letter Mail each Deputy Postmaster is required to transmit to every Office with which he corresponds, a post bill or docket containing the number of Letters sent, and the amount of their Postage, distinguishing the paid from the unpaid Letters, also the number of, and the Postage on Letters called *forward Letters*, which are such as are addressed to a Post Town with which he does not correspond, but are sent by him to some Deputy that does. Of Letters so sent and received, each Deputy is also required to keep an Account, termed a *Voucher Account*; on the *sent file* of this Account is entered the date of forwarding the Mail, and under the head of each Post Town, the sums stated in the Post Bills, distinguishing the Postage charged on unpaid Letters from the Postage on post-paid Letters, except in the case of *forward Letters*, of the unpaid Postage whereof no entry is to be made; but the amount of the paid Postage, whether on *forward Letters* or not, is always to be entered in one sum. On the *received file* of this Account are to be entered the unpaid charges exactly as they appear in the Post Bills received from the corresponding Deputy, except those on *forward Letters*; and in case of any variance between the absolute amount of the unpaid Letters and that stated in the Post Bills, it is to be adjusted by an undercharge or an overcharge, for which purpose there are two distinct columns in the Voucher Account; and the amount of such

undercharge

Appendix, N<sup>o</sup> 9.Appendix, N<sup>o</sup> 10.

undercharge or overcharge is to be noted on the back of the Post Bills that are received. He is also on the received side of his Voucher Account to enter against the respective Towns, though he is not chargeable therewith, but as a check on the Corresponding Deputy, the exact amount of the Postage appearing from the post-paid Letters themselves to have been paid to the Deputy sending them, noting on the Post Bill when any part has been omitted, the word "more," the sum short charged, and the name of the Towns to which the post-paid Letters are addressed; and in every such case, the Post Bill is to be returned by the first post to the Bye Letter Office, but in ordinary cases they remain with the Deputy Postmaster. The Deputy is likewise to charge himself on the received side of his Voucher Account with *short Letters*, which are such as are put into his Office for his own Town and the neighbouring Villages within his delivery, and with *forcharges or advances* on Letters that had been short charged by the Deputy from whom they had been received; these Voucher Accounts are brought to a close by each Deputy on the fifth day of every month, and should regularly be transmitted within a post or two after to the Bye Letter Office, for the purpose of their being examined and compared with the Vouchers of the corresponding Towns. From these Vouchers, the Bye Letter Office makes up an Account of the amount chargeable against each Deputy for bye and cross road Letters, and sends the same monthly to the Accountant General. Notwithstanding the corresponding Deputies are thus enabled, if so disposed, to maintain a sufficient check upon each other, they are so little subject to any from the General Post Office, that the greatest frauds may be committed without much hazard of detection; for this defect we fear it is impracticable, owing to the bye Letters not passing through the head Office, to devise any adequate remedy; much however will depend upon an attentive observation of the state of this branch of the Revenue, any material decrease whereof in a particular district ought to induce an immediate enquiry into the causes that may have occasioned it. The Vouchers also, though their apparent correctness will not be any assurance that fraud has not been practised, ought to be minutely and carefully examined, as numerous errors, the aggregate of which may be of importance and ought to be immediately corrected, are likely to arise in Accounts composed of such minute items. Whether this duty is better executed by the Bye Letter Office now than it appeared to have been to the Commissioners of Accounts in the year 1806, we could not afford time to ascertain by the only mode that would be effectual for that purpose, an investigation of the Vouchers themselves; but we recommend it as a subject well worthy the constant attention of the Postmasters General, who ought to require a monthly Report to be laid before them, shewing the agreement or disagreement between the corresponding Vouchers.

Appendix, N<sup>o</sup> 10.

Such Letters as cannot be delivered, in consequence of the persons to whom they are addressed not being in Dublin, or being dead or unknown, &c. are returned by the Letter Carriers and Alphabet to the Dead Letter Office: from that Office, an order for the sum appearing to be due to them on account of such returns is made on the Window-man, who pays the amount, and takes credit for it in his Accounts. The Deputy Postmasters are likewise required to return, without delay, to the Dead Letter Office, if equally expeditious, instead of forwarding them by the Cross Posts, all mis-sent Letters along with such as are re-directed to, or intended to pass through Dublin; and on the last day of every month, all overcharged covers and receipts for Postage repaid within the month, and all Letters received within the preceding month from Dublin, as well as by the Cross Road Posts, and which, in consequence of the persons to whom they were addressed being dead, unknown, &c. could not be delivered, and are therefore denominated *Dead or Insuperable Letters*, noting on each the cause of its non-delivery. For the Postage of Letters so returned or forwarded, as the case may be, the Postmasters claim credit every quarter in two distinct Accounts; the one is called the *General Office Dead Letter Account*, and relates to the mis-sent and re-directed Letters, the Dublin Dead Letters, and Dublin over-charged covers and receipts for over charges, all of which had been returned to the Dead Letter Office. The other is called the *Dead Letter Account Bye Office*, and relates to mis-sent and re-directed Letters, whether from Dublin or country Offices, that had been forwarded by the Cross Posts, and to Cross Road Dead Letters, over-charged covers and receipts returned to Dublin. These several credits for Dead Letters and overcharges are allowed, on an examination and compare of the sums claimed with the Letters and Vouchers returned; but in the case of mis-sent

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and re-directed Letters forwarded by the Cross Posts, the credit claimed is allowed on the affidavit of the Postmaster, who is besides required to make a return of the superscription of such Letters, and of the place to which directed, thereby enabling the General Post Office to check the credit so claimed, by enquiring whether the Letters were in fact mis-sent or re-directed. Should any Dead Letter be claimed, and the postage paid to the Dead Letter Office, which sometimes happens, the amount is entered in a book and paid to the Alphabet-keeper, and a docket thereof sent to the Island or the British Mail Office, as the case may be, it is included in the next day's charge against the Alphabet. The Letters returned to the Dead Letter Office, after remaining there two months, are opened, and if they contain any property or inclosure of value, the particulars are entered in a registry kept for that purpose, and information sent to the parties writing the Letters; should any property remain after a reasonable time unclaimed, it is paid to the Treasurer, and brought to the credit of the general Revenue. A separate Account is kept for Dead Letters between Great Britain and Ireland, and every quarter the Dead Letters received from Great Britain are returned to the Post Office in London, and the British Postage charged to the English Account; in like manner, the Irish Dead Letters received in Great Britain are returned to the London Post Office, and thence transmitted to the Dublin Office, and the English Account credited for the Irish part of the Postage. It is the duty of the Treasurer to receive the Revenue belonging to the Post Office, and make all authorized payments thereout. By a late regulation the Letter Carriers are required to pay the amount of the charges against them three times a week, viz. on Tuesday, Thursday and Saturday, and the Alphabet-keeper and Window-man to make a payment weekly of the charges against them, the former being allowed to retain a week's charge, and the latter a fortnight's at the time of each payment. The Deputy Postmasters make their remittances in bills and cash to a Clerk in the Secretary's Office called the Remittance Clerk, who enters in his Bill-book the Post Town from whence, and the particulars of the bills received, and in his Cash-book the Post Town from whence, and the amount of the cash received. The cash on its receipt he pays to the Treasurer, and the bills he gives to the junior Clerk in the Treasurer's Office, who gets them accepted, and after acceptance, if bills of exchange, lodges them in the Bank of Ireland; but if post bills of private bankers, he returns them to the Remittance Clerk, by whom they are retained until paid, when he hands the amount to the Treasurer. The Clerk of the Remittances receives weekly from the Treasurer an Account of the bills paid during the week; from this Account he enters in his bill book the date of the payment of each bill, and in his cash book the amount of the bills remitted by each Post Town, that had been paid during the week; and on the Saturday in every week he makes a return to the Accountant General of the sums for which each Deputy Postmaster is to get credit for cash remittances, and for bills that had been paid during the week. The Remittance Clerk's cash book is brought to a total once a quarter, and compared and checked with the Treasurer's receipts, with which, if correct, it must agree, as likewise with the credits given to each Deputy Postmaster by the Accountant General. At the end of each quarter he likewise closes his bill book, bringing forward to the account of the succeeding quarter, such bills as have not fallen due in the current quarter. By making a Clerk in the Secretary's Office the channel through which the Deputy Postmasters remittances are to pass to the Treasurer, it was probably intended to form a check upon this branch of that Officer's receipts; but it does not seem to have been considered that the Remittance Clerk, who gives security only to the amount of £. 2,000, while that given by the Treasurer amounts to £. 15,000, is not subject to any check himself, and may therefore retain the cash so remitted instead of paying it over to the Treasurer; besides, the weekly return which he sends to the Accountant General can be of no avail as a check upon the Treasurer, so far as relates to bills that have been paid during the week, such return being actually in that respect made up from that Officer's own Account. Therefore, from the amount of the security given by the Treasurer, and the greater responsibility of his situation, we consider him as the most proper person to whom the Deputy Postmasters should make their remittances; and to enable the Accountant General to check this branch of receipt, each Deputy should at the time of remitting be required to transmit to him, as well as to the Treasurer, an Account of the particulars of such remittance, and for that purpose should be furnished with a printed form of a letter, with blanks to

Appendix, N<sup>o</sup> 11.Appendix, N<sup>o</sup> 12.

be filled up, according as the remittance is composed of bills, cash, money orders, &c. &c.

Appendix, N° 11.

The Treasurer is required to lodge in the Bank of Ireland, the whole amount of his Cash receipts, as well as the bills remitted by the Deputy Postmasters, to the credit of the Postmasters General, by whose drafts, or in their absence by those of the Treasurer countersigned by a Lord of the Treasury, or by the chief or under Secretary to the Lord Lieutenant, any part of the money so lodged can alone be taken out of the Bank. Every week he returns to the Accountant General two Accounts, the one termed an Abstract of the Treasurer's Receipts, the other an Abstract of his Receipts and Payments; but this description is not correct in respect to either of these abstracts, in as much as in both of them he uniformly states as received, the several charges payable by the Letter Carriers, the Alphabet-keeper and the Window-man, though they may be then in arrear; and in the last week of the quarter he takes credit in the latter for the quarterly charges of the several establishments, and the estimated amount of the incidental or contingent expences, though no payments may have been actually made on either account, it being his practice, at the close of every quarter, to draw out of the Bank of Ireland, and lodge with his private Banker, a sum equal to the amount of such charges, paying them as they are demanded. Of the abstract of receipts and payments, five copies are made out and sent to the Accountant General, which after being examined and signed by him are transmitted, one copy to the Lords of the Treasury, one to the Irish Exchequer Office in London, one to the Custom-house, for the Officer by whom the annual Accounts are made up for Parliament, and two to the Secretary's Office, one to remain there, the other for the use of the Postmasters General. The balance at the foot of this abstract, forms the first item on the debtor side of the next week's abstract, and is always stated to be in bank. As the amount stated under each head of receipt on the charge side of the abstract of receipts and payments, agrees in totals with the sums entered as received in the abstract of receipts, the principal difference between them being that the latter exhibits the several charges payable within the week according to their dates, it does not appear to be necessary to continue the use of the abstract of receipts for the purpose of affording a view of the amount of the Revenue received by the Treasurer during each week, were it even correct in that respect, it is however material, that the Postmasters General should be informed of any default made in the payment of the several charges at the periods assigned for that purpose, we therefore think, that the Treasurer should make a weekly return to the Accountant General, stating therein the charges payable within the week for the Dublin delivery, and by the Window-man, his receipts on account thereof, the sums in arrear, the charges on account of which it has been incurred, and by what walk or department due, and that the same should be certified by the Accountant General to the Postmasters General, by whom immediate enquiry ought to be made into the cause of such an arrear having accrued. We also recommend, that no payment should be made by the Treasurer, on account of any branch of the expenditure of the department, without a warrant from the Postmasters General, a function which has not hitherto been considered as essential, and that the Treasurer, whose drafts on the Bank when any payment has been allowed by the Postmaster General, we consider to be sufficient without their having any other signature attached to them, should specify in each the service for which it is drawn. That the abstract of receipt and payment should consist of actual receipts and payments only, that the Cash Book kept by the Treasurer with the Bank, should be produced to the Accountant General, to satisfy him, previous to his signing such abstract, that the balance at the foot thereof is in bank, and that the abstract so signed, together with the Bank-book, should be then laid before the Postmasters General.

Appendix, N° 12

It is the duty of the Accountant General, to keep the Accounts of the different branches of the Post Office revenue, and to check the receipts and payments of the Treasurer, to examine and sign, previous to their being paid, all incident bills for services performed, such an examination extending however only to the castings of the Accounts, and to examine and sign all returns made from his Office; the Treasurer's receipts from the Letter Carriers, the Alphabet, Window-man and Penny Post, he checks by comparing them with the charges entered under those heads in the Accounts kept in his Office; his receipts on account of Deputies remittances he compares quarterly, with the weekly returns made by the Remittance

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tance Clerk, of the sums for which each Deputy is to get credit in his quarterly Account, but if the alteration we have proposed in the mode of making these remittances be adopted, the Accountant General will, from the returns transmitted to him by the Deputies remitting, be able to ascertain the amount of the cash remitted by them to the Treasurer, and by inspecting the Bank Cash Paid-book, and comparing it with such returns, he will be informed of the amount of the bills remitted that had by arriving at maturity become cash.

With respect to the Treasurer's payments, the check on them in the Accountant General's Office has hitherto been extremely defective. For many years previous to the year 1808, the same person conducted the business of the Accountant General's department and that of the Treasurer, the principal in neither doing any duty, and consequently the benefit that might be derived from the check the former was intended to maintain upon the latter was entirely lost. But though the duties of these Offices are now executed by distinct persons, the Accountant General has no actual check on the credits claimed by the Treasurer, who it appears cannot produce to him, at the time he submits to his examination the weekly Abstracts of receipts and payments, any voucher for the latter, as for the most part he has not then received them himself; and though the Accountant General makes up every quarter an Account of the Treasurer's receipts and payments during the quarter, the vouchers for the payments are never produced to him, and no other use is made of this Account than to compare it with the Treasurer's Accounts for the like period. To obviate so glaring a defect, the Accountant General should, at the close of every quarter, make up an Account debiting the Treasurer with all sums brought to charge within the quarter against the Letter Carriers, the Alphabet-keeper, and Window-man, with the remittances made by Deputy Postmasters within the quarter, and with his receipts on account of Penny-Post Revenue, and his miscellaneous receipts within the quarter, and crediting him with his several payments, and with the charges against the Letter Carriers, &c. unpaid at the close of the quarter, and the bills remitted by Deputies not payable until after quarter-day. For his payments he should be required to produce sufficient vouchers; those into the Treasury should be vouched by the Treasury acquittances; his Remittances to Great Britain by the acknowledgment of the London Post-Office; his Payments on account of the Establishments by the several books thereof signed by the Postmasters General, with the receipts of the Officers annexed; and the incidental and miscellaneous Payments by the order of the Postmaster General warranting each, with the receipt of the party entitled to receive the amount. The balance of this Account, if any, ought to agree with the balance at the foot of the Abstract of receipts and payments for the week closing the quarter, and should form the first item of charge in the next quarter's Account; after which should be entered the several sums taken credit for as outstanding at the close of the last quarter. The Accountant General also keeps the Deputy Postmasters Accounts, making up in his ledger, at the close of every quarter, an Account for each, in which they are debited with the Postage chargeable against them within the quarter, according to the respective returns made by the Letter Bill Office, the Bye Letter Office, and the Postmasters of Waterford and Donaghadee; and are credited with the sums to be allowed them according to a return made by the Secretary for their salaries, riding work, expenses, incidental expences, and payments for ship-letters, also with the sums to be allowed, for general letters and Bye letters returned, according to the Account furnished from the Dead Letter Office, and with their remittances, in cash or in bills, that had been paid during the quarter according to the return made by the Remittance Clerk. Each Deputy Postmaster is furnished with a copy of his Account, and any error that may appear to have been committed in making it up, is corrected in the succeeding quarter's Account. We are informed that, previous to the year 1808, credit was always given to the Deputy Postmasters for their remittances, by bills, as soon as made; but they appear now to be brought to their credit only when paid. The reasons we have already given for disapproving of this practice in the Customs and Excise departments are equally applicable to this, and the effect of it in exhibiting a false view of the balances due by the Deputy Postmasters is sufficiently obvious from the annexed Account, in which their amount, on 5th January 1809, is stated to be £.21,043. 12. 1. whereas after deducting £.3,184. 18. 6. for bills not then payable, the actual Cash Balances on that day would be £.17,859. 13. 7. We therefore recommend, that the former mode of giving credit to the Deputy Postmasters for their bills when remitted, should be

Appendix, N<sup>o</sup> 14.Appendix, N<sup>o</sup> 11.Appendix, N<sup>o</sup> 9.Appendix, N<sup>o</sup> 15.Appendix, N<sup>o</sup> 16.Appendix,  
N<sup>o</sup> 16, 17.

recurred to, and in that case it will be necessary that the Accountant General should receive notice of such bills as are returned protested, in order that their amount and the costs of the protest may be charged against the Deputies remaining, and that the Treasurer may get credit for them in his next quarterly Account.

The actual state of the Deputy Postmasters balances seems to have been but little attended to. Their amount at the close of each of the last nine years, appears from the Post Office books to have been as follows, viz.

	£.	s.	d.
Year ending 5th January 1801	-	-	14,165 6 10
D <sup>r</sup> - 1802	-	-	13,178 6 8
D <sup>r</sup> - 1803	-	-	13,108 5 11
D <sup>r</sup> - 1804	-	-	13,774 19 4
D <sup>r</sup> - 1805	-	-	9,758 10 1
D <sup>r</sup> - 1806	-	-	8,731 5 1
D <sup>r</sup> - 1807	-	-	11,406 12 5
D <sup>r</sup> - 1808	-	-	12,360 12 8
D <sup>r</sup> - 1809	-	-	17,859 13 7

Appendix, N<sup>o</sup> 18. From the annexed Account will also be seen the cash-balance due by each Deputy Postmaster on 5th January 1808 and 1809 respectively. The long neglect of this most important part of the Post Office management is highly reprehensible, and cannot be justified by the necessity of leaving money in the hands of the Postmasters to answer the payment of their respective Offices, which from their being so trivial would be amply provided for out of their current receipts. Thus notwithstanding the disbursements of the Post Office of Cork, in point of Revenue, one of the most productive Offices in Ireland, do not amount on an average to £. 10. per quarter, the Postmaster had in his hands on 5th January 1804 £. 931. 10. 4<sup>d</sup>. On the same day the Postmaster of Belfast had in his hands £. 683. the Postmaster of Galway £. 647. and the Postmaster of Waterford £. 543. The hazard to the Revenue from such remittances, if not sufficiently obvious, has been proved by the experience of the last year, in which, according to a statement made by the late Accountant General of the Post Office, no less a sum than £. 2,495. 19. 0<sup>d</sup>. has been added to the balances due by deceased and dismissed Postmasters. The total amount of these balances we have not the means of stating, for though we called for a return thereof as they stood at the commencement of the present year, with the names of the Post Towns and of the Deputies and Surveyors in charge, and when they respectively accrued, the present Accountant General protests that he has not the information necessary for making out such an Account; we find however, that exclusive of any of the balances comprised in the above-mentioned sum, there remained due on 26th May 1809, of those the Solicitor had been directed to sue for £. 1,119. 4. 3. £. 700. 19. 1. of which had been returned to him for that purpose in the year 1808. To prevent such an accumulation of balances, we recommend that the Deputy Postmasters should be required to make their remittances at stated periods, which as it is the practice of many of them to accommodate individuals who reside at a distance from Post-towns, by giving them credit for the Postage of their Letters, and as in general they cannot afford to be in advance, should be so fixed as to allow them reasonable time to collect their charges; if therefore they were permitted to retain a fortnight's receipts, these of one fortnight being remitted at the close of the succeeding, the security of the Revenue and public convenience would we conceive, be sufficiently provided for. To enable the Postmasters General to enforce the observance of this regulation, we deem it to be material that they should be regularly informed of the state of the Deputies balances; it being probably from the want of such information hitherto, though no justification of the neglect that has existed, that they have been unconsciously permitted to retain such large sums in their hands. According to the present practice, the Deputy Postmasters Accounts are only made up quarterly; and though it is the duty of the Accountant General to return weekly to the Secretary during the current quarter, an Account of the sums remaining due for the balances struck at the close of the preceding quarter, we find that this is only done occasionally, and if such return were even regularly made, the then actual balances would not appear, as the current receipts form no part of the Account. We therefore propose that the Accountant General should make up monthly a check Account for each Post Town, bringing to its debit the charges incurred for General Office Letters, Bye Office Letters, and for British Letters by

Appendix, N<sup>o</sup> 19.

Appendix, N<sup>o</sup> 20.

Appendix, N<sup>o</sup> 21.

Appendix, N<sup>o</sup> 25.

Waterford.

Waterford and Donaghadee, and to its credit, the remittances made during the month; on this account a balance should be struck, and a return of the amount due by each Deputy Postmaster made monthly to the Postmasters General. The only new document requisite to enable the Accountant General to make up this check account, would be a monthly instead of (as at present) a quarterly return of the Postage to be charged against the Deputy Postmasters for British Letters by Waterford and Donaghadee. Besides the before-mentioned Accounts, the Accountant General makes up two quarterly Accounts, in both of which the Irish Post Office is made Dr. and Cr. The one is a statement of the Account with the Post Office of Great Britain, the other a general Account of the Post Office Revenue of Ireland. The forms of these Accounts are given in the Appendix.

Appendix, N<sup>o</sup> 13.Appendix,  
N<sup>o</sup> 22, 23.

Notwithstanding the importance of this branch of the public Revenue, and the strict attention necessary to prevent errors accruing in Accounts composed of such minute particulars as those of the Post Office, we do not find an instance of their having been referred to any Officer, for the purpose of being examined and audited, previous to the month of September in the year 1804, when a statement thereof was by order of the Lords of the Treasury laid before the Commissioners of Accounts, which however, after much labour employed in investigating it, having been found incorrect, was withdrawn, and it was then considered necessary to go into an examination of the whole of the Accounts of the department from its establishment. At the close of this investigation in 1805, it was discovered, that errors to the amount of £. 11,960. 3. 5<sup>1</sup>., affecting both the charge and discharge sides of the Accounts for the Irish Revenue had been accumulating since the year 1784, and a balance to the amount of £. 7,571. 1. 8<sup>3</sup>., appearing thereon to be in favour of the Revenue, was brought into the general Account in the quarter ending 5th April 1806. A great proportion of these errors arose from credit being given to the General Post Office in the Irish Account for the Postage on British Letters mis-ferred to the country parts of Ireland and afterwards returned to London, and for repayments of overcharges on British Letters called *Rebates*, made by Deputy Postmasters, the former amounting to £. 1,203. 9. and the latter to £. 4,049. 7. 10. In excuse for so great an irregularity as taking credit in the Irish Account for Returns that belonged entirely to the British, it is alleged that the Accounts were made up according to a printed form which contained no head for deducting from the sums claimed by Deputy Postmasters for *refused and insolvent Letters*, the Postage on mis-ferred British Letters and the sums paid for British Rebates. But this reason is by no means satisfactory, as in making up the British Account, credit was regularly taken for these items; and we cannot conceive how an Officer intelligent in Accounts, could have thus continued to make up both Accounts without detecting such an error; besides, Mr. Murphy, the Officer alluded to, acted as principal in the Treasurer's Office as well as that of the Accountant General, and the accumulating state of the cash in his hands beyond the demands appearing against him, which could only proceed from some irregularity in the Accounts, must have been constantly in view, and ought to have induced an examination of them long before it actually took place.

Appendix, N<sup>o</sup> 14.

In conducting the investigation of the Accounts, Mr. Murphy certainly discovered great ability, and the General Post Office is indebted to him for forming a system of Book-keeping, from the adoption of which, in our opinion, much advantage may be derived. The old form of Account, however, after correcting the errors discovered in the mode of making it up, has been continued in use, and if intended as a statement of the Irish Post Office Revenue, and of the payments and deductions thereout, is still incorrect. In every such Account, the British Postage received in Ireland on post-paid Letters for Great Britain, is charged against the General Post Office, as if it formed a part of the Irish Revenue, while a like sum is taken credit for on the discharge side of the Account, thus, though the balance is not affected, both sides of the Account are overrated. A similar observation applies to two items in the Irish Post Office Account, as made up according to Mr. Murphy's new plan of Account, viz. British Rebates made at Country Offices, and the Postage on refused and insolvent Letters returned to London, being stated on both sides of the Account; neither does the annual Account laid before Parliament always exhibit the real state of the Post Office Revenue; thus in the Finance Account N<sup>o</sup> 1, for the year ending 5th January 1808, the Post Office Balances in the hands of the different Collectors are stated to amount to £. 6,117. 13<sup>2</sup>. 2<sup>4</sup>., while the actual Cash Balances of the Deputy

Postmasters

Postmasters were on that day £. 12,560. 11s. 4d. This proceeds from the mode of stating the Account which relates to the receipts, allowances and payments, on account of the Revenue belonging to the Post Office of Ireland alone, not including those on account of that of Great Britain; consequently, whenever a balance is due to the latter, as is generally the case, some of the balances must be wrongly stated, otherwise their totals in accounting for the sum placed under the head of *Total Receipt to be accounted for*, would exceed its amount. To prevent a recurrence to such expedients, we propose that under the head of *Gross Receipt within the year*, the total receipts, as well those on account of the Post Office of Great Britain, as those on account of that of Ireland, should be stated, and that from the *Total Receipt to be accounted for*, should be deducted the amount of the repayments or returns, the payments to or on account of Great Britain, and the expense of management. By this mode of framing the Account, however, the balance due to Great Britain, if there be any, will be included in the *net produce applicable to national objects and to payments into the Exchequer*; in this respect the Account must be considered as incorrect, but we are not aware that the true state of the balances, which we are of opinion it is indispensable should appear, could be otherwise exhibited. If, however, an abstract of the Account prepared according to the annexed form be referred to, the balance due to Great Britain, and the balance due to the Irish Post Office Revenue, will appear distinctly stated, their aggregate amount agreeing with the total of the outstanding balances. It may also be observed, that by this mode of stating the Account, the rate of collecting the gross Revenue will be calculated on the British and Irish Revenue combined, while that of collecting the net will be principally calculated on the proportion belonging to Ireland; but when the Revenues of both Countries are so intermixed as they are in this instance, and we believe in this only, it would be perhaps impossible to frame the Finance Account N<sup>o</sup> 3, entirely free from some objection. The practice of stating in the Account of the Public Revenue, arrears that are deemed to be insolvent, and those due by dismissed and deceased Deputy Postmasters, ought to be discontinued; they properly belong to the Account of Arrears and Balances, N<sup>o</sup> 3.

Appendix, N<sup>o</sup> 24.

After the Post Office Accounts had been thus revised, a general statement of them for the year ending 31<sup>st</sup> January 1806, was submitted to the Commissioners of Accounts, but they still detected in them a number of errors, both in the charge and discharge, which they were only able to develop and adjust after a long and laborious examination of the several Books of the Office.

It is obvious, that if correct returns be not made to the Accountant General by the several Officers of the department, the quarterly Accounts stated from them must be erroneous; it is therefore essential, that the different vouchers and documents from which these returns are made up, should be carefully prepared, and the transfers made from them with the greatest exactness. In the General Post Office of Great Britain, the principal of each Office attests upon oath the accuracy and fidelity of the Accounts of his department, and the whole are examined by the Postmasters General, who at the foot of the Account certify the truth of it in the most solemn manner. We recommend that this practice should be adopted here, and that the Accountant General, previous to making up the quarterly Revenue Accounts, should examine the Books and Accounts of the several departments from which returns are made to his Office, and ascertain, by comparing them with the several vouchers, that the totals and transfers have been correctly made. This examination might, we conceive, be in continual progress during the quarter, and would tend materially to promote correctness and regularity in keeping the Accounts. The quarterly Accounts so made up, should be laid before the Postmasters General, to be by them inspected and examined; and from the four quarterly Accounts, one annual Account should be formed at the end of the year, as well of the Revenue to be accounted for to Great Britain, as that which appertains to Ireland, and this Account, attested by the Accountant General, and certified by the Postmasters General, should be laid before the Commissioners of Accounts. In auditing this Account, the amount of the Revenue brought to charge on the debit side ought, we think, to be taken on the attestation and certificate of the Accountant General, and of the Postmasters General respectively, as it appears to be unnecessary, and imposing upon the Commissioners of Accounts a duty which would occupy much time, and be incompatible with their other important functions, to require that they should investigate

investigate the Books and Documents from which it was made up; but for the several payments and allowances, &c. regular vouchers should be produced.

Some time previous to the commencement of our Enquiries into the state of this department, we called for a Return of the annual Amount of the Post-Office Revenue, from its Establishment in the year 1784, but not having received it, we have from the Post-Office books, as corrected by Mr. Murphy, made up the following Account of its Gross and Net Produce for each year since the above period, and of the payments and deductions thereout, under the respective heads of Management and Returns, excluding the Items belonging to the British Account, which we already noticed as having been improperly introduced into the Irish Account. In making up this Account we have necessarily been obliged, in every year but the last, to overstate the amount of the Returns, and equally to understate the expence of Management, owing to the practice that had formerly prevailed of crediting the Deputy Postmasters for their incidental payments, under the head of Returns, without distinguishing the amount of each. The amount of the incidental payments however is very considerable, and will not materially affect the Account.

Years, ending 5th January.	Gross Revenue.			Management.			Returns.			Net Revenue.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Year 1783 - -	16,476	5	4	10,929	1	11½	946	13	9	5,489	10	9½
1786 - -	40,115	10	1	24,590	6	10½	3,498	7	—	15,525	16	3
1787 - -	42,148	6	9½	26,139	7	1½	2,406	1	3½	15,602	18	4½
1788 - -	42,074	18	3	27,016	9	1	2,608	18	¾	15,367	17	5½
1789 - -	45,026	7	—	27,748	19	¾	3,018	—	1	14,959	16	1½
1790 - -	44,141	9	11	27,404	16	¾	2,811	12	9	13,925	15	5½
1791 - -	47,808	1	0	28,925	1	1½	3,281	3	9½	15,601	16	7
1792 - -	49,006	2	—	29,565	13	5½	3,513	10	7	15,619	17	11½
1793 - -	51,619	1	4	30,374	4	1	3,594	14	7	14,651	2	8
1794 - -	56,589	13	9	33,912	—	5	3,022	1	9	13,354	11	7
1795 - -	54,456	19	0	34,445	3	2	5,537	19	6	14,473	16	10
1796 - -	65,801	14	9½	40,070	19	¾	3,530	19	5	15,788	9	8
1797 - -	68,925	1	0	44,800	0	11½	4,040	8	0	17,794	3	—
1798 - -	74,988	17	1	44,145	13	11	7,139	5	9	25,113	17	5
1799 - -	77,473	17	11	45,160	18	½	8,565	15	¾	23,747	3	9
1800 - -	79,734	17	9	51,569	15	10½	8,303	16	8	20,156	5	10½
1801 - -	86,034	19	10	51,407	17	10	8,456	4	2	24,209	17	10
1802 - -	100,656	8	5	56,881	14	3½	10,447	5	1	35,326	4	10½
1803 - -	99,145	11	3	51,935	13	5	10,114	4	4	37,093	14	6
1804 - -	105,533	5	8	49,921	8	11	9,771	—	10	34,538	15	5
1805 - -	115,310	5	4	65,796	13	9	11,844	13	5	39,078	17	11
1806 - -	126,518	12	1	75,873	11	5	20,500	3	8	39,885	18	1½
1807 - -	146,008	6	6	71,502	3	10½	15,023	12	7	58,010	11	—
1808 - -	155,230	4	6	73,793	15	9	13,070	7	4	67,339	1	4½
1809 - -	177,039	3	7	81,512	2	—	14,317	16	—	81,400	5	6½

The following are the Rates of Postage in the order in which they have been imposed during the period of the above Account:

	23d & 54th Ges. III. c. 3.	27 Ges. III. c. 11.	45 Ges. III. c. 21.
For the conveyance of a single letter to any distance not exceeding 15 miles -	d.	d.	d.
- - - exceeding 15 and not exceeding 30 miles - - - - -	2	2	3
- - - exceeding 30 miles - - - - -	3	3	4
- - - exceeding 30 and not exceeding 50 miles - - - - -	4	—	—
- - - exceeding 50 and not exceeding 80 miles - - - - -	—	4	5
- - - exceeding 80 miles - - - - -	—	5	6
- - - exceeding 80 miles - - - - -	—	6	7

But the Post Office Revenue, independent of any augmentation occasioned by additions made to the rates of Postage, appears to have been, especially of late years, progressively increasing, towards which however the restriction imposed from time to time on the privilege of franking, must be considered as having contributed. With respect to the net produce in the year ending 5th January 1809,

it is necessary to observe, that it appears by the above Account, to be much greater in amount than it ought to be, owing to an alteration then first introduced into the mode of making up the general Accounts. Formerly the Treasurer, as has been already stated, claimed credit in his quarterly Accounts for the incidental expenses, according to their estimated amount incurred within the quarter, though they were not actually paid until the succeeding quarter; but in auditing the Post Office Accounts, the Commissioners of Imprest Accounts having disallowed all credits, where the payments were not shewn to have been made within the period in which the credit was claimed, it became necessary for the Accountant General and the Treasurer to frame their Accounts accordingly; therefore, as the latter still has continued to pay the principal part of the incidental expenses of the preceding quarter in the succeeding, the amount of the incidental payments credited in the first quarterly Account of the last year, are very inconsiderable, while incidental expenses incurred in the last quarter of the year, to the amount of £.9,775. 15. 7½, are not included in the year's Account, by which the expense for management in the year ending 5th January 1809, appears to be so much less, and the net produce of the Revenue so much more than they would have been, had the Accounts been framed as formerly. Besides the increased produce of the Post Office Revenue on a general view, that portion which arises from the cross-road Letters, has been more than doubled in the course of the last nine years, its amount appearing to have been in the year ending 5th January 1801, £. 12,049. 4. 3. and in the year ending 5th January 1809, £. 30,146. 9. 5. Within the same period likewise, the number of Post-towns with daily Posts have been increased from 120 to 223, and the total number of Post-towns from 276 to 325. The number of Mail Coaches has also been gradually increasing. This mode of conveying the Mails was not introduced into Ireland until the year 1788, when two Coaches were established for that purpose, one to run from Dublin to Cork, the other from Dublin to Belfast; at present eight Mail Coaches are dispatched every night from the General Post Office, besides which several cross-road Coaches have been established.

Notwithstanding the considerable expense of the Mail Coach Establishment, the advantage to the Public from the safe and expeditious conveyance of the Mails is so great, and the policy of facilitating the intercourse between distant and remote parts of a manufacturing and commercial Country so obvious, that while all due means should be taken to economize this branch of expenditure, its magnitude ought not we think to prove any objection to the extension of the system wherever it is practicable: on the expiration however of the present contracts, the Postmasters General ought to endeavour to reduce the rate per mile paid to the Contractors, for the direct lines between Dublin and the principal commercial towns, to many of which Stage Coaches at present run, and are maintained without possessing an exemption from Turnpike, or any of the other advantages enjoyed by the Mail Coach Contractors; the second Mail Guard may also, we trust, be in general dispensed with.

Appendix, N<sup>o</sup> 27. With respect to the Penny Post Office, the Revenue derived from it is far from being so productive as it might be rendered, if placed under a better system of management than it is at present; hitherto, from the want principally of a sufficient number of Receiving Houses, and of deliveries both in town and country, the inhabitants of Dublin and its vicinity have not known the great convenience such an establishment is calculated to afford to a populous and extensive city, and to the districts by which it is immediately surrounded. Some years since, the improvement of this department was under consideration, but nothing was then effected; we trust, however, that the defects we have thus noticed will be remedied without further delay.

The expense of collecting and managing the duties of Postage, is necessarily much greater in proportion to their produce than that of collecting and managing any other branch of the public income; the object of the Establishment being not so much the amount of the Revenue to be derived from it, as to provide for public convenience, and to facilitate general correspondence. From what has been already stated, it appears that the actual expense incurred on this account in the last year, including the sum of £.9,775. 15. 7½ which was not paid until after its close, amounted to £.91,287. 17. 7½, exceeding that of the preceding year by the sum of £.17,566. 1. 10. In proportion as correspondence becomes more general and more disused, the expense incident to the management of this department



partment must necessarily be increased, but a great proportion of the increase of expence in the last year appears to have arisen from the new arrangements that have been made in the Head Office in Dublin, and the augmentation of the salaries of the several Officers, the amount of which as they are now fixed, and likewise of the charge for the respective establishments as they stood on 5th January 1809, will be found in the Appendix.

Appendix, N<sup>o</sup> 18.

Previous to the increase of the Officers salaries, efficiency in the conduct and management of the details of this department was scarcely to have been expected, but the addition that has been made to their emoluments, is upon a scale so very liberal, as to make it incumbent on the Postmasters General, in the exercise of the important and extensive patronage confided to them, studiously to endeavour to select persons the most competent to fill the situations to which they have the power of appointing, and to see that they discharge their several duties with ability and fidelity. Of the old Offices, that of resident Surveyor, which has been uniformly held as a sinecure by its present possessor, ever since his appointment in 1793, we are of opinion ought to be abolished, the duties of it being performed by the Secretary; and of the new Offices, that of the Superintendent of Mail Coaches, might we think, in the very limited state of the Mail Coach Establishment, have been dispensed with. This Officer's duty in Dublin seems to be principally confined to the examination and controul of the general and cross-road Way Bills, which might, it would seem, be as effectually performed by a Clerk in the Secretary's Office, who might also superintend and report upon the state of the Mail Coaches on their arrival and dispatch. The conduct in the Country of the Contractors for Mail Coaches, and of the Guards and Drivers, might when necessary be controuled by the Riding Surveyors, whose time we cannot conceive to be so fully occupied with the inspection of the Post Offices of their respective districts, as that they should not be able to discharge any duty relative to this department, upon which it should be found requisite to send an Officer from Dublin. Besides a salary of £ 200. a year on the Establishment, the Superintendent of Mail Coaches has the same allowance when travelling on official duty as a Riding Surveyor; and although the Postmasters General upon recommending the establishment of this Office, expressly stated, that the allowance for the custody of the Mail Guard Arms, should cease to be a separate charge against the Post Office, he has been paid for that service at the same rate, viz. ten guineas a quarter, as the person who had the charge of them previous to his appointment. In consequence however of our investigating this head of expence, we find that out of the several sums received by him in a year and a quarter on this account, he has repaid to the Post Office £. 19. 18. 14. retaining at the rate of 6½ guineas a quarter, being the amount as he now alleges of his actual expenditure during such period, in loading and cleaning the Mail Guard Arms, but we do not find that he has furnished any Account of the items of such expenditure; and on his examination before us, he stated that his disbursements for this service amounted only to half a guinea a quarter. He likewise appears to have received in the course of last year, a sum of 64 guineas for providing ammunition for the several Mail Guards who leave Dublin, (the Country Guards having a separate allowance made to them both for ammunition and for cleaning their arms) but of the actual amount so expended, he states, that he has kept no account, and the above sum which is four times what was formerly allowed for this duty, seems to have been paid to him without any agreement previously made for that purpose, or his having produced any voucher to justify the charge.

Appendix, N<sup>o</sup> 20.Appendix, N<sup>o</sup> 21.Appendix, N<sup>o</sup> 22.Appendix, N<sup>o</sup> 1.

There are four Officers of this department, who have the liberty of circulating Irish Newspapers free of Postage through the country parts of Ireland, and two others who have the exclusive privilege of delivering in Dublin, as soon as may be after the arrival of the British Mails, Lottery Slips and British Newspapers, hence termed Express Papers, without waiting for the regular delivery by the Letter Carriers. This early delivery of Newspapers does not, we find, by any means interfere with or impede the delivery of the Mails to the Public, as the Express Papers which are made up in London in one Packet, are sorted and delivered by persons employed by and at the expence of the Officers entitled to the privilege, their sole advantage consisting in the receipt of this Packet, as soon as the Mails have been opened, and the Letters addressed to the Lord Lieutenant or other State Officers, which have always a priority, from the Office have been dispatched. These privileges, which are the source of considerable emolument, were

originally attached to the Sorting Office, the senior Officers thereof enjoying them in succession. That of circulating Newspapers free of Postage belonged to the four first Officers, who were denominated Clerks of the Road, according to the then principal Post Office divisions of the Country, it being their duty to manage the receipt and dispatch of the Mails belonging to the respective Roads over which they presided; but since the Sorting Office has been new modelled, the office of Clerk of the Road exists but nominally, and now consists only in the right of exercising the privilege that was attached to it, and such indeed may be considered to have been for many years the state of two of these clerkships, even before the recent arrangement, in consequence of one of the persons holding those situations having been appointed Secretary to the Establishment, and another Keeper of the Alphabet, both of them ceasing to do any duty in the Sorting Office, while they were permitted to retain their privilege of circulating Newspapers. To these two clerkships, the Postmaster General claims the right of appointing, consequently there remains, as appertaining to the Sorting or Inland Office, as it is now called, only two clerkships, and the privileges we above described of delivering Express Papers and Lottery Slips. The expectation of succeeding to these lucrative situations, has, we are informed, led to an abuse in the continuance of Officers on the Establishment of the Office, who ought from their advanced age and infirmities to have been superannuated; and hence it has often happened, that when an Officer has obtained the looked-for appointment, he has been incapable of discharging the duties attached to it.

Appendix, N<sup>o</sup> 1.

In new modelling this branch of the Post Office department, the Postmasters General have proposed that the emoluments arising from the clerkship of the Letter Road, now enjoyed by the Secretary, should, in order to prevent the necessity of making any addition to his salary, be permanently attached to that office, and that a deduction of one-third should be made from the salaries of such other Officers as may in future become entitled to any of the above-mentioned privileges, and that they should be required to do duty in person; it is also proposed, for the purpose of enforcing regularity in their attendance, that should any of them be absent from duty even on account of illness, for four calendar months in any two successive years, his office should, *ipso facto*, become vacant, and be immediately enjoyed by the next in succession, unless such absence should have taken place with the special permission of Government. Of this arrangement, so far as it operates to prevent any increase of charge against the public for the salary of the Secretary we fully approve; the exact amount however of the emoluments to be allowed him should be ascertained, so as they may not at any time exceed or fall short of what may be considered a fair remuneration for his services. With respect to the remaining part of the proposed arrangement, the salaries assigned to the superior Officers throughout the Establishment, excepting the Secretary, are so ample, that they do not seem to require any increase from other sources, while the Officer who may have toiled the best of his days to attain one of these situations, may be superannuated with probably no other provision than a reduced salary, and the emoluments he expected to derive from the privilege conferred on him, may come to be enjoyed by one not only his junior in office, but greatly his inferior in merit. On these considerations therefore, we are induced to submit, that the monies arising from the circulation of Newspapers, and the delivery by Express of Lottery Slips and British Newspapers, should be formed into a fund in aid of the provision to be made by Government for maintaining such Officers of the General Post Office, as have after long and faithful services been compelled by age or infirmity to retire from office.

The profits arising from the circulation of Irish Newspapers, according to a statement made of them by the Clerks of the Roads in the year 1802, appear to have amounted on an average of the three years ending 5th January preceding, to £. 7,158. 17. 10.; it having been however represented, that in consequence of the Union, they had in that year fallen considerably short of that sum, Government was we find induced, on the recommendation of the Postmasters General, to direct, that at the expiration of each year, the total receipts for supplying the Country with Newspapers should be brought into one fund or joint stock, and that whatever the profits wanted of the above sum should be supplied out of the Revenue of the Post Office, and distributed according to the proportion each Clerk was entitled to; for some years immediately succeeding this arrangement such deficiencies were very considerable, but they appear to have gradually diminished,

and

and in the last year, the sum claimable on the Revenue upon this account, only amounted to about £. 25. It is also stated, that in three of the years that have elapsed since 1801, there was a redundancy in the profits of the Leinster Road, which was applied in aid of the Revenue, towards making up the deficiency in those of the other Roads, so that considering that this arrangement is only applicable to the Clerks existing when it was made, one of whom is dead, and the others considerably advanced in life, there is every reason to expect that in future it will cease to occasion any charge upon the Revenue; taking therefore the profits arising from the circulation of Newspapers, at £. 2,158. 17. 10. and adding thereto those derived from the Express delivery, which are stated to have amounted on an average of the three last years to £. 1,010. it may be estimated, that an annual profit would arise from both sources of £. 3,178. 17. 10. from which deducting £. 349. 1. 8. the proportion belonging to the Secretary as Clerk of a Road, an annual sum of £. 2,829. 16. 2. would be left to go in aid of the allowance made by Government to superannuated Officers. Should our proposition be adopted, the management of this branch of business might be committed to the principal of the Inland Office, to whom, in consideration of his trouble, a moderate per centage might be allowed.

Appendix, N<sup>o</sup> 33.

The privilege of franking enjoyed by certain Officers of this department, seems to have been extended to a much greater number than we conceive is necessary. Besides the Postmasters General and the Secretary, whose right of franking extends to England; the Treasurer, the Comptroller of the Sorting Office, the resident Surveyor whose office is a sinecure, the four Riding Surveyors and the Superintendent of Mail Coaches, in consequence of his being also appointed a Surveyor of the Post Office, have the privilege of franking and receiving Letters in Ireland free from Postage, without any limitation in point of weight or number. We consider that the Secretary might carry on the whole of the correspondence of the department, and that allowances might be made for the Postage on Letters which appear to have been addressed on official business to any of the other Offices.

Appendix, N<sup>o</sup> 47.

The Pensions to superannuated Officers, which, together with some small payments under the head of Compensations, amounted on 5th January 1809 to £. 1,481. are paid on the Dublin Establishment. To the principle of providing a comfortable retirement for such Officers as have spent their youth in the service of the Public, we are decidedly friendly, but the superannuation of the late Treasurer of the Post Office on his full salary, after having been only eight years in office, we consider as a violation of that principle, the more reprehensible as having never discharged any of its duties, he could have no fair claim for such compensation. But the branch of expenditure in public departments most liable to abuse, is that on account of Incidents. Government has the means of controlling the ordinary charge of the several Establishments, as no addition can be made to any without its concurrence; but the amount of their incidental disbursements must depend in a great measure upon the degree of vigilance exercised by those who preside over them. It is therefore, considering the disregard so generally shewn to economy, where public money is to be expended, a most important part of their duty to suffer no expence to be incurred in their respective departments, without first examining into its propriety, to see that the several articles provided for their use are of a proper quality, and have been procured upon the best terms; that no waste or profusion has taken place in the consumption of them, and that every service for which a charge is made has been faithfully performed. Incident Accounts are so rarely the subject of investigation, and their details so concealed from public view, that it is not surprising to find these essential particulars generally neglected, towards which we think it might serve to excite greater attention, if an Account of the incident payments of every Establishment, listed under their several heads, were laid annually before Parliament, and quarterly before the Lords of the Treasury, by whom an enquiry might be directed into such parts thereof as seemed to them to require it.

Appendix, N<sup>o</sup> 28.

We annex an Account of the incidental expences incurred in this department in four years ending 5th January 1809, and payable by the Treasurer, which are exclusive of the petty incidents paid by the Window-men, and those paid by Deputy Postmasters. Deeming it proper to examine the principal heads of this branch of expenditure, which appears to be annually increasing, we called for the vouchers for the several payments contained in the four years Accounts, and received those for the last three years; the vouchers belonging to the first year's

Appendix, N<sup>o</sup> 34.

Account,

Account, which had been audited by the Commissioners of Account, remaining in their Office. Under the head of Mail Coach Contractors, an expence of £.4,250. 7. 11½. was incurred in the last year, for conveying the British Mails dispatched to the Country from the General Post Office on Sundays, and for a foccud or extra guard, employed whenever it was thought requisite for the better protection of the Passengers and Mails. The rate of expence does not appear to be in either case unreasonable, the Sunday Mails being conveyed at 20s. per mile per annum, or about 4½ d. per mile for fifty-two days in the year, and the extra guards at half the price of an outside passenger. The Post Office Revenue is now charged with the tolls payable at turnpike gates on four-wheeled carriages travelling with the Mails; the payments on this account amounted in the last year to £.1,387. 13s. 3½ d., and are made on Accounts furnished by the Trustees, or other persons charged with the repairs of the Roads. The charge for riding Expresses, is an annual allowance made to an Officer in the Post Office, for conveying all Government and Post Office Expresses to the first Post Towns from Dublin. Though the applications for Expresses are now very rare, in consequence of the establishment of Mail Coaches, yet it is material that the Public should be enabled to resort to this accommodation on extraordinary occasions; and as the Contractor must have in a constant state of preparation men and horses more numerous than may be at any time actually required for this service, we do not conceive that the allowance made to him is unreasonable. The great increase in the payments to the Gun-maker in the last year, is accounted for by the expediture of £.400. in providing new arms for the Guards of the Dublin Mail Coaches. The travelling charges of the Riding Surveyors, amount annually to a very considerable sum; these Officers are employed in assisting the Deputy Postmasters in their duty, inspecting their conduct, and in occasionally taking charge of their Offices. There were formerly only two riding Surveyors, each of whom had a salary of £.50. on the Establishment, and when on duty 10s. a day, and 1s. a mile for travelling expences. In the year 1805, two additional Surveyors were appointed, their salaries were likewise increased to £.100. per annum, and their allowances to 26s. a day, and to each was assigned the superintendance of a distinct district. It is the practice of these Officers, especially since they have been attached to separate districts with augmented allowances, to go out on duty without waiting for the orders either of the Postmasters General or of the Secretary; and in general they appear, from their quarterly Accounts, to claim allowances as if they had been on service the entire quarter. In these Accounts they have latterly stated the names of the places where they have been doing duty, and by whose order, but they make no regular report of their proceedings, either to the Postmasters General or the Secretary, unless particularly directed to do so. We submit that the Riding Surveyors should not be permitted to go on duty, unless on very urgent occasions, without the special direction of the Postmasters General, stating the service on which they are to be employed; that they should keep a diary of their transactions, and make regular reports of their proceedings to the Postmasters General; and when they furnish their Accounts, that they should not only state the place where they were each day, but the business on which they were employed, and that such statement should be verified upon oath at the foot of the Accounts.

If it be intended that the probationary Clerks in the Inland Office, and the Clerks in the Letter Bill Office, who have their respective salaries charged upon Incidents, under the head of extra duty of Officers and Mail Guards, &c. should be permanently employed, they ought to be put upon the Establishment. The extra payments to Mail Guards are stated to arise from the necessity of employing substitutes for such of the regular Guards belonging to the first stages from Dublin, as are disabled to act either by sickness, or by some accident that occurred while in the discharge of their duty. By a late order the Mail Guards who are absent from the former cause, are required to pay the person who acts for them; but though we have some reason to doubt whether proper enquiries have hitherto been made upon every occasion, to ascertain the true cause of their not attending their duty, it appears to be a great severity to tax those who are labouring under sickness with the expence of providing a substitute, when it is considered how much their health is exposed from the nature of the service in which they are engaged.

A yearly sum of £.1,025. 7. 6. appears to be charged upon Incidents for  
the

Appendix, N<sup>o</sup> 48.

Appendix, N<sup>o</sup> 35.

Ibid.

the hire of three Wherries provided by Messrs. J. and S. Draper, for the purpose of carrying Mails and Expresses to and from Great Britain and Ireland, in aid of the regular Packets belonging to the Holyhead station. According to the arrangements that were made for maintaining the correspondence between the two Countries, subsequent to the separate establishment of the Irish Post Office, it seems to have been intended that the whole expence of that service should be defrayed out of the Revenue of Great Britain; whereas we find not only the above charge borne out of the Post Office Revenue of Ireland, but that Messrs. Drapers receive an allowance of £.250. per annum, which is regularly paid as attached to the Dublin Establishment, for the supply of certain vessels occasionally requisite for putting the Mails on board, and landing them from the Packets, a sum of £.40. only being annually charged to the account of the British Packet Establishment for their superintending that service. Thus it appears that the Post Office of Ireland, though it may be reasonably doubted whether from the great increase of intercourse between the two Countries, even the receipt of the clear annual sum of £.4,000. British, is an adequate compensation for relinquishing the Revenue that might be derived from conveying its own Mails, has been of late years annually charged with the payment of £.2,175. 7. 6. on account of services that ought to have been provided for by the Post Office of Great Britain. Under these circumstances we submit, that it has a fair claim for the amount of such sums, as have been at any time necessarily expensed out of its Revenue in aid of the Packet Establishment of Great Britain. With respect to the Packet Wherries, this establishment commenced in the year 1796, with the hire of two vessels, to which a third was subsequently added at the rate of £.40. 4. 6. per lunar month; this rate may not possibly have been more than sufficient for the proper maintenance of such vessels, and to afford a fair profit to the Contractors while they were prohibited, as was at first the case, to carry passengers; but when they afterwards came to be allowed that privilege, and that one sailed regularly from Dublin every Sunday, and from Holyhead with the Chester Mail every Tuesday, they might we think have been obtained upon lower terms. Such appears to be the opinion of a person conversant in all matters relating to shipping, by whom it is stated, that a Wherry of forty tons burthen, the scale on which the estimate for these vessels was originally furnished, could be supplied for £.29. 10. a month, and that the Contractor would have sufficient profit from the conveyance of passengers; and we also find that the regular Packets, owing to the emoluments derived from the same source, are provided at £.31. 12. a month. In consequence however of the recent establishment of an additional Packet, one of the hired vessels has been discontinued, and as the Chester Mails are in future to be conveyed by the regular Packets, one of which it is also intended should sail from Dublin every Sunday, the emoluments arising to the Wherries will be considerably diminished.

Appendix, N<sup>o</sup> 29.Appendix,  
N<sup>o</sup> 36, 38.Appendix, N<sup>o</sup> 40.Appendix, N<sup>o</sup> 41.Appendix, N<sup>o</sup> 29.Appendix, N<sup>o</sup> 43.Appendix, N<sup>o</sup> 43.Appendix, N<sup>o</sup> 43.

The payments for printing and stationery appear to have amounted in the last year to £ 6,443. 19. 7. being nearly double their average amount in the three preceding years. This excess is stated to have arisen principally from an increase of printing work, occasioned by the number and variety of new forms of Accounts and Vouchers required for the use of the department, in consequence of the new arrangements made in it. Some portion of it may, we have no doubt, be thus accounted for, but though we are unable in taking a cursory view of the expensiveness of the General Post Office, to ascertain the amount of its undue excess in every particular, we apprehend that much of the increased charge for stationery as well as for other articles with which it is supplied by tradesmen, may be traced to the want of official attention in procuring them at moderate prices, and to a wasteful and profuse use of them. No Account seems to be kept of the quantity of stationery brought into the Office or of its consumption, and the reasonableness of the several charges made by the stationer, or by other tradesmen for the articles they furnish, is only ascertained by their respective affidavits annexed to their bills, a mode the most unsatisfactory and highly objectionable. Of the whole of the charge for stationery 5-6ths appear to be for printing, ruling and binding, the remainder for paper and small stationery. For the latter, the stationer states that he charges the retail prices according to the rate settled yearly by the Corporation of Stationers, without making any abatement in consideration of the largeness of the quantity supplied; but the prices of printing, &c. for executing which there are no fixed rates, are made at his own discretion. Thus an inspection of

his bills, several of the charges for printing, &c. appear to be extravagant, and many of the articles of small stationery charged at four times the price for which we are informed they are furnished by the King's Stationary Office in London. When we consider therefore the difficulty of checking such overcharges, and the great quantity of stationery necessarily consumed by the principal departments in the service of the Public, we are the more strongly impressed as we proceed in our enquiries, with the expediency of establishing a Stationary Office in Dublin, on the plan suggested in our last Report; being persuaded that if conducted with regularity and fidelity, it would be the means of producing a very considerable saving to the Public. In the absence however of such an Establishment, every Public Office having an extensive consumption of stationery, should be directed to advertise for proposals for furnishing them from time to time with such quantities, including printing and binding, as they may require; enumerating and classing the principal articles commonly used by them, and providing samples of each to exhibit to the bidders. We are aware, that it may frequently become necessary to introduce, as has been the case in the department under consideration, new forms of Accounts, &c. the supply of which cannot be considered as comprized within the terms of a previous contract. Provision however should be made for forming under such circumstances a new contract, or the prices of such articles may be in many cases ascertained by reference to those already affixed to others.

Eighth Report,  
Page 103.

Appendix, N<sup>o</sup> 24.

The sums paid to the Bag-maker, though less in the last year than in the three preceding years, and those to the Engraver, are much greater than we conceive they ought to be. The Postmasters General should endeavour by public advertisement to procure contracts for the supply of all articles required by the department, and to establish regulations for the purpose of making those to whose charge they are given responsible for the care of them. From the want as we conceive of proper arrangements for this purpose, the Ironmongers bills amounting in the last year to £.508. 7. 6. exhibit proofs of want of economy; in all of them we observe a great portion of the charges to be for the purchase and repair of locks and keys, the demands for which it is impossible could so frequently occur if due care was used. The clothing for the Letter Carriers, Messengers and Mail Coach Guards, is supplied by contract at rates that appear to us not unreasonable; but as it seems intended to distinguish the servants belonging to the department, by having for them a peculiar dress, they ought to be obliged to wear it, which, so far as we observe, is not generally the case, otherwise it will only come to be considered as a perquisite of the situation.

Ibid.

Ibid.

In the year ending 5th January 1803, a sum of £.558. 15. 5. was expended on the article of Furniture, of which to the amount of about £.480. appears to have been for the house adjoining to the Post Office occupied by the Secretary. The practice of permitting Officers who have official houses to furnish them at the public expence, under no other restraint than their own discretion, appears to be liable to the greatest abuse; it takes place in the Customs and Excise departments, has been introduced we find into this, because of its prevalence in others, and will we have no doubt, unless checked by the interference of Government, be adopted in every Establishment to which it may be considered requisite to attach a house for the residence of any of the Officers belonging to it. That it may be proper to provide furnished houses at the public charge, for such of the chief Officers of the Executive Government, whose appointments can only be considered as temporary, we admit; but where, though an office may be held only at pleasure, a degree of permanence has been by long usage attached to it, we submit that it will be more for the advantage of the Public, to augment if necessary the salaries of the Officers than to allow them a privilege, to the exercise of which we know not how to affix any limits.

Ibid.

A sum of £.1,242. 2. 7. has been expended in the last year under the head of Buildings and Repairs, £.911. 4. 41. being on account of Carpenters work, and £.333. 18. 24. for papering and painting. The Carpenters bill is composed of a variety of charges, some made by the piece, others by measurement, and instead of a sworn Mesurer having been employed as is usual in ordinary cases, the Carpenter has been permitted to measure the work himself, and affix the prices to it at his own discretion. Whenever the charge to be incurred for the erection or repairs of any public building is likely to be considerable, they ought to be placed under the direction of the Board of Works, which is responsible to the Public for the due execution of them: This observation will we trust be attended

to

to in making the additions to the buildings of the General Post Office, which we understand are in contemplation; and also, that while care is taken to provide every accommodation calculated to render the several Offices more commodious and convenient for the dispatch of business, whatever is superfluous and unnecessary will be avoided.

An expence amounting to £.9,293. 5. 0½. has been incurred in the last four years for surveying and laying out new lines of Post-roads, from which little advantage has as yet accrued to the Public, only a small portion of the proposed improvements having been carried into effect. By the law, as it first stood, it seems to have been compulsory on the Grand Juries of counties, to present under certain regulations the Lines of Roads surveyed by direction of the Post-masters General; but as by a subsequent Act it is left to their discretion to adopt them or not, we recommend that the Post-masters General should not in future cause any surveys to be made under the Post-road Acts, without the concurrence of the Grand Jury of the county through which the proposed Road is intended to run. We are also of opinion, that the office of Inspector of Surveys, to which an annual salary of £.568. 15. is attached, and the utility of which at any time we think very questionable, should be abolished.

Appendix, N<sup>o</sup> 34.Appendix, N<sup>o</sup> 44.

The sums paid under the head of Law Expenses, appear to have amounted on an average of four years ending 5th January 1809, to £. 3,874. 6. 9. Exclusive of these payments, a salary of £. 100. is charged on the Establishment for the Solicitor, in consideration of which, he states it to be his duty to write to such Deputies and Letter Carriers as are returned to him by the Secretary in arrear, to report on all matters referred to him, to attend at the General Post Office when required, and prepare the bonds of the different persons employed in the department. For all other services performed by him, he furnishes bills of costs. The Solicitor estimates the profits of his office to amount to from 12 to £. 1,500. a year, being at the latter rate equal to about two-fifths of the annual amount of the law charges on the average above-mentioned, and one-half of the salary annexed to the Office of Post-master General. He informs us, that on his first coming into office, it was the practice of the Solicitor to commence, at his own discretion, such criminal proceedings for offences affecting the Post Office department as he might think necessary, but that about five years since, the Secretary desired that no expence should be incurred under that head without his previous directions. This order however does not seem to have been strictly complied with, as the Solicitor undertakes, without any such authority, to trace from one person to another in the city of Dublin, the transfer of property that had been either embezzled in the Post Office, or of which the Mails had been robbed, with the view of ultimately detecting the offender, frequently making heavy charges for his personal service on such occasions. In some cases also there is reason to believe, from the entries in his bills of costs, that he assumes the liberty of going on Post Office business out of Dublin, without having received any direction for that purpose, a practice that, if it has prevailed, ought to be discontinued, nor does it seem to be necessary to dispatch him into the country, as has often happened on the occurrence of mail robberies, the particulars of which might for the most part be as effectually enquired into, and at a much less expence to the Public, by some person on the spot, or by one of the Riding Surveyors; and on one occasion we observe, that an expence of £. 79. was most inconsiderately incurred by sending him from Dublin for the purpose of conveying a prisoner from one provincial town to another. This Officer furnishes bills of costs, and receives the amount due upon them quarterly, besides which he has an unsettled demand against the Post Office for a sum of about £. 300. on account of costs incurred in suing for arrears that were insolvent, and has recently furnished the Postmaster General with a bill of costs to the amount of £. 1,210. 1. 3½. for his services in investigating the state of the securities of the several Deputy Postmasters. This latter business was undertaken in consequence of an order of the Board of Treasury in the month of May 1806, directing that an exact enquiry should be made into their sufficiency, and in the prosecution of it a most unnecessary expence appears to have been incurred, for though the sum for which each surety of any Deputy was bound, did not, except in some few instances, exceed £. 200. we find regular searches instituted in the Law Courts and in the Registry Office, to ascertain the solvency to this amount, of such men as Lord Shannon, Lord O'Neill, Mr. Luke White, and many others of the most considerable landed proprietors of this country. It is true, that the terms in which the directions from the Treasury are expressed, may, if taken literally, afford a pretext

Appendix, N<sup>o</sup> 34.Appendix, N<sup>o</sup> 45.Appendix, N<sup>o</sup> 43.Appendix, N<sup>o</sup> 46.]

for the Solicitor's conduct in this particular, but we cannot conceive that they were intended to apply to securities of the description we have referred to, and indeed in some instances he seems to have been of this opinion himself, as he admits the expediency of some individuals without making any searches against them, though no sufficient reason appears for distinguishing them from others, whose expediency was made the subject of special enquiry; but if he entertained a doubt of the intentions of the Board of Treasury relative to such cases, it was his duty to have reported to it the state of those particular securities, and to have waited for its directions before he took any further proceedings respecting them. Such we have no doubt would have been his conduct had he been acting for a salary, but the emoluments to be derived from transacting this business, the amount of which may be fixed at about £. 700. were too considerable to be so relinquished. Of this sum the fees allowed him by the taxing Officer for the searches made in the Law Courts alone, amount to £. 568. 12. 9; and though the rate of charge for every such search may not be higher than is allowed in ordinary cases, the number of them, by which the emoluments of the agent were swelled to an amount so greatly disproportioned to his trouble, ought surely to have been taken in consideration in forming an estimate of the remuneration to be allowed to him. His quarterly bills of costs appear to be taxed by a Mr. Ricky, a Deputy Clerk of the Crown for the province of Leinster, under the superintendance since the year 1806 of Mr. Josias Dunn, the Solicitor to the Commissioners of Accounts; but notwithstanding this investigation, we do not find it has been sufficient to protect the Public against great extravagance in many of this Officer's charges. Thus he is allowed 3 c. 4 d. for every sheet of the drafts, and as much for the fair copies of cases to be laid before counsel, and of the copies of briefs on criminal prosecutions. This rate of charge appears to be much too high, and the mode of making it by the sheet extremely objectionable, as it obviously tends to induce the Solicitor to render both cases and briefs much more voluminous than may be necessary. In one instance we find a sum of £. 26. 13. 4. charged for the copies of briefs on a criminal prosecution, and out of seven such cases, the lowest charge on that account is £. 14. 3. 4. and the average of them £. 19. When sent out of Dublin to conduct trials in the country, or on any other Post Office business, he charged until lately, for his travelling expences, the sum he alleged to be actually expended therein. He appears also to have received on such occasions extra allowances, in addition to the fees usually taxed for his personal attendance as an agent. In one quarter we find these extra allowances amounted to £. 329. 17. 6. and his travelling expences to £. 130. 16. 3. the rate however of the former has been lately somewhat diminished, and the charges for personal attendance in addition thereto generally disallowed. It is unnecessary, we presume, to enter into any further detail of the particulars of this Officer's bills of costs, it being sufficiently obvious from what has been already stated, how little the interests of the Public have been regarded either in making them up or in taxing them. A principal object in the taxation of the bills of costs furnished by law agents, is to provide a fair remuneration for services performed; but it is in vain to expect this function to be discharged with due impartiality by persons who may be interested in increasing the amount of the charges, the just rate of which they are called upon to ascertain; such we consider to be the situation of Mr. Dunn and Mr. Ricky, the former of whom is a practising Attorney, and ought not therefore, though of a most respectable professional character, to be employed in the taxation of any bill of costs; the latter might very properly be so in cases of criminal prosecutions, if he acted as Deputy Clerk of the Crown only; but as his principal is not only Clerk of the Crown for the province of Leinster, but also Crown Solicitor for the Home Circuit, deriving his emoluments as such from charges allowed him in his bills of costs; and as Mr. Ricky is stated to act for him in both capacities, we deem him as incompetent to the discharge of this duty as Mr. Dunn. But besides the undue influence that must operate on the minds of such of the taxing Officers of the Law Courts, as are permitted directly or indirectly to practise as Solicitors, the competition that may exist between them, each endeavouring by the liberality of the allowances he makes to agents in taxing their bills of costs, to attract business to himself, greatly enhances the difficulty of checking the profusion of expence attending the law proceedings of public departments. Under these circumstances, therefore, we are induced to recommend that the law agents of Public Offices should be paid, as far as it is practicable, by salaries and fixed allowances, trusting that the different Boards will, by vigilantly superintending their conduct, enforce a faithful and attentive discharge



charge of their several duties. Considering however that by adopting this mode of remunerating these Officers, the stimulus to exertion may be weakened, and the public service consequently in hazard of being neglected, we should not think it necessary to carry the substitution of salary for fees to the extent we are at present disposed, if an Officer were appointed to whom a fixed stipend was assigned, and who was precluded from practising as a law agent, whose duty it should be, under the sanction of an oath, and subject to the controul of the Court of King's Bench, to tax all bills of costs referred to him on the part of the Public, and who should be prohibited under a penalty from the taxation of costs affecting private individuals. To this proposition we are not aware of there being any material objection, and though we have not the means of accurately ascertaining the total amount of the law expences paid annually by the Public, yet from what we have already seen of them, we are persuaded that by its adoption, a most important saving would be effected in that branch of expenditure. With respect to the Solicitor of this department, we propose that for an increased salary he should, in addition to the services he at present performs, write all necessary letters, give his attendance in all cases that it may be required in Dublin; that he should issue summonses to witnesses, cause the necessary notices to be served upon them, prepare informations to be sworn before Magistrates, and the warrants and other proceedings consequent thereon, make the drafts and copies of all cases and briefs for counsel, that he should prepare drafts of indictments, and that he should draw and attend the taxation of his bills of costs, which ought for all other services performed by him to be furnished quarterly, and in which he should be allowed to charge his several disbursements. When sent out of Dublin, we propose that he should be allowed 1*s.* 6*d.* a mile for travelling charges, one guinea a day for subsistence, and for his personal attendance two guineas a day, the latter being the rate of allowance made to the Solicitors of Customs and Excise, whenever they are sent to the Country.

From the view we have taken of the state of this department, much appears to have been done towards improving its system of management, and though more may be yet effected still it will be incomplete, unless the spirit and principle of arrangements when judiciously formed be strictly adhered to. The office of Postmaster General in Ireland is usually vested, as in England, in two persons, one of whom, though they hold the office jointly, is in practice considered sufficient to form a Board. In England, the presence of both are essential for that purpose, and the signature of both requisite to complete an order. The Commissioners of Enquiry into fees, &c. in their Report on the British Post Office in the year 1783, recommended that a Board should be held once a week at least; it appears however, by the Report of the Committee of Finance, that a Board is only held as often as any particular and urgent business requires, but that all official papers are laid before the Postmasters General daily, so that prompt and immediate attention is paid to the wishes of the Public, and the exigency of the service. To make daily references to the Postmasters General of Ireland is altogether impracticable, they being often absent from Dublin, frequently for months together, during which the business of the Office is wholly under the controul of the Secretary, whose orders on the daily Reports made to him of the official transactions of the Office, are acted upon and held as valid as those of the Postmaster General; to him it belongs during their absence to maintain the discipline of the Office, and to see that the Officers of each department are attentive in the discharge of their several duties, to take care that the Revenue is duly collected and faithfully accounted for, and upon his discretion depends the amount of a great portion of the contingent expenditure, he being the sole judge of the propriety of incurring the expence, and of the reasonableness of the charge; in like manner, in the absence of the Secretary, similar powers are exercised by the chief Clerk in his Office. If the duties attached to the office of Postmaster General can be so discharged with advantage to the Public, it would seem to follow that the office might be abolished; but to the good management of this important department, and for effectually checking and controuling its expenditures, we conceive the existence of a paramount superintending authority, daily exercising its functions, to be essentially requisite. To the want of such a controul, may be attributed the defective state of the arrangements of the General Post Office previous, to the late reforms, and the length of time they were permitted to remain so, the accumulation of errors in the Accounts, the frequent embezzlement of private property, and the delay and irregularity in the conveyance

and delivery of the Mails, that have been so long and so loudly complained of by the Public; and unless some such be established, however the exertions of the present Postmasters General may tend to excite a greater degree of zeal and vigilance throughout the department, it is greatly to be apprehended that it will relapse into its former state of debility and relaxation. To impose such a weight of responsibility upon the Secretary, was certainly never intended by the original constitution of the office; nor can that strict, minute and unremitting attention, which we conceive to be necessary to its being administered beneficially for the Public, be expected from those persons who have been usually appointed to preside over it, their rank in the State, their habits, pursuits and occupations, being generally incompatible with the duties thus imposed upon them. From these considerations we recommend, that the office of Postmaster General should be in future vested in three Commissioners, two to constitute a Board, and the signature of two to be necessary to the validity of any order; that a daily attendance should be given by them at the General Post Office, for the purpose of superintending the general management of the department, and of making themselves so acquainted with the whole of its details, as to be able to act from their own views, instead of being compelled, by the want of information and experience, to submit their judgment to the guidance of others. While this arrangement will we trust be conducive to the public advantage, by improving the administration, and economising the expenditure of this department, we have the satisfaction of thinking, that it need not occasion any additional charge to the expence of the Establishment, as we submit that the present salary would furnish ample means of remunerating the services of a Board constituted as we recommend.

While we were making up this Report, we were informed that frauds affecting the Post Office Revenue to a considerable amount had been committed by the Clerks of the Roads, in claiming the compensation we have before stated to have been granted to them in 1802; and we were surprized to find, that (though the nature and extent of these frauds had been investigated by order of the Postmasters General, pending our enquiries into the state of this department) instead of being communicated to, they had been studiously concealed from us, and that it was not even intended, as it would seem, to have communicated them to Government. A transaction so extraordinary would naturally have excited our enquiries, but they became the more necessary, when we found that it was proposed to make up an Account between the Public and the Clerks of the Roads, on principles manifestly erroneous, and which, if disputed by the latter, might possibly lead to an expensive and fruitless litigation. Being unwilling however, that the examination of the Current Arrears of Excise, particularly referred to us by an Act of the last Session, and in which we were then engaged, should be interrupted, and it appearing that no injury would accrue to the Public by the investigation of this subject being delayed for a short time, we propose to present its result on some future and not distant day, in the form of a Supplement to this Report.

	J. S. ROCHFORD,	(L. S.)
	FRED. GEALE,	(L. S.)
Office of Enquiry,	ROBERT ALEXANDER,	(L. S.)
Dominick Street, Dublin,	CHA. STEWART HAUTHORNE,	(L. S.)
20th December 1809.	JOHN HAMILTON.	(L. S.)

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## A P P E N D I X.

## No. 1.

The Examination of Mr. ISAAC DEJONCOURT, taken upon Oath,  
the 27th of February and 15th June 1809.

The Examinant saith,

THAT he is President of the Inland Office, and has been so since January 1808. Previous to the establishment of the Inland Office, the receipt and dispatch both of the Inland Mails and of the British Mails were conducted in the Sorting Office, which has been formed by the present Postmasters General into two Offices, the one called the Inland Office for the receipt and dispatch of the Inland Mails, the other the British Mail Office for the receipt and dispatch of the British Mails. The four senior Officers in the Sorting Office were called Clerks of Roads, after the then Post Office divisions of the Country, named the Leinster, Munster, Northern, and Connaught Roads. It was their duty to manage as principals in the Office the receipt and dispatch of the several Mails, and as attached to their situations to which they succeeded according to their seniority in office, they had the privilege of circulating Newspapers within certain limits free of Postage. One of the Clerks of the Roads having been however appointed Secretary, and subsequently another to be Keeper of the Alphabet, they were permitted to retain their emoluments as Clerks of the Roads, though they ceased to do duty as such, the junior Clerks next in seniority acting for them. The liberty of sending out for delivery in Dublin, Lottery Ships and British Newspapers by express on the arrival of the British Mails, belonged also to the Officers of the Sorting Office, the emoluments arising therefrom being enjoyed in succession by the two next in seniority to the Clerks of the Roads, according to certain assigned portions. The situations to which their several privileges were attached being very lucrative, the prospect of succeeding to them, has induced Officers to continue on the establishment of the Office at low salaries, though in some instances scarcely able from age and infirmity to do any duty, and who after they have succeeded to them, have been permitted to receive the emoluments thereof during their lives, as a compensation for long services, without being required to do any duty. The Post Office divisions of Ireland are six in number, to each of which is attached a fewer Sorter. These Officers discharge the duties formerly executed by the Clerks of the Roads, to which situations they expect to succeed on any vacancy that may occur in the Clerkships that remain attached to the Office. The hours of attendance in the Inland Office, are in the morning from six o'clock until the Mails are delivered to the Alphabet, the Penny Post, and the Letter Carriers, which usually takes place by nine o'clock, and in the evening from five o'clock until the dispatch of the outward Mails, which is completed by eight. The delivery in and dispatch of the Inland Mails from Dublin, have been greatly accelerated in consequence of the improvements lately made in the internal arrangement of the Office. Formerly the Clerks of this Office were divided into two sets, each set doing duty on every second night and morning only, without any provision having been made for supplying the place of such as should be absent from sickness or other causes, in consequence whereof the business of the Office, which was increasing with the success of correspondence, was greatly retarded, and it became requisite to employ the Letter Carriers and Mail Guards to assist them; but such expedients are now become unnecessary, all the Officers being required to attend every night and morning, and a number of probationary Officers with fixed salaries having been added, and besides there are always in attendance persons called extra-probationers, who in case of the sickness or indisposition of any of the Officers in regular employment, do their duty and are paid out of their salaries. The delivery of Letters in Dublin, has been further accelerated by employing a number of probationary Letter Carriers, who in case of the sickness or indisposition of any of the regular Letter Carriers do their duty, and are in like manner paid out of their salaries. Along with every Mail sent to Dublin, the Deputy Postmaster transmits a Letter Bill or Docket, specifying the total amount of the postage charged on the Letters contained therein, deducting the paid from the unpaid letters. The Mails on their arrival are examined into the Inland Office, where they are opened, and the Dockets accompanying them are compared with the charges on the Letters and the actual amount thereof being entered in a column appended to the Dockets to that purpose, and the entire of vanoner, if any, stated, it is sent to the Letter Bill Office, for the purpose of charging the Postage on post-paid Letters against the respective Deputies by whom it was received. Variations between the actual amount of the Postage and that it stood in the Docket, seldom occur in the Mails coming to Dublin; when they do, the amount is entered in a book, kept by him for the purpose of noting any irregularity or mistake he may conceive proper to report to the Secretary. While the Officers are comparing the Dockets with the charges on them, the Letters are sorted into three classes,

viz. Letters for Dublin, Letters for the Country passing through Dublin to be forwarded by that night's Mail, and Letters for Great Britain or passing through it, to be forwarded by the British Mail. The Dublin delivery of General Post Letters is divided into fifteen Walks, the Alphabet and the Penny Post; to each Walk is attached, in proportion to its extent, a certain number of Letter Carriers, each of whom gives security to the amount of £. 200. to account for the Postage charged against him, but he who is selected to be head Letter Carrier of the Walk, is held generally responsible for the whole Postage of his Walk. The Officers of the Alphabet and Penny Post, and the head Letter Carrier of each Walk attend, every morning at the Inland Office, and receive from within the Letters belonging to their respective divisions, and after having reckoned the amount of the Postage, and found it to agree with the charge made up by the Sorting Clerk, they carry them away for delivery; but previous to the Letters leaving the Office, the amount of the charge against each Walk, the Alphabet and Penny Post, is entered in books kept for that purpose, and in sheets. These sheets are sent to the Treasurer's Office, and a daily Return is made to the Accountant General of the total amount of the Postage charge arising from the Mails brought into the Inland Office, and of its disposal, stating the amount to be forwarded, and the amount sent out for delivery; distinguishing the charge against each Walk, the Alphabet and the Penny Post. A Report is also made every day to the Postmaster General and the Secretary, signed by Examinant and the Deputy Comptroller, of the principal transactions of the Post Office on the preceding evening and on the morning of the day on which it is made. In the evening file it states the arrival of English Mails, the amount of Postage on the paid and unpaid Letters respectively in the Mails dispatched Inland, the names of the acting Clerks of the Roads on duty, the Officers absent, and the extra-postmen on duty in their places, the hour at which each Mail Coach was dispatched, and the whole number of Letters outwards; in the morning file, the Report states the English Mails arrived or due, the hour of arrival of the Mail Coaches, noting the bags not arrived, if any, the whole amount of Letters inwards and advances thereon, the amount of Postage delivered to Letter Carriers, the hour at which the last charge was delivered, the hour of dispatching the Letter Carriers, and the hour at which the preceding day's delivery in Dublin was finished, the Officers absent, and the extra-postmen on duty in their places. In respect to post-paid Letters, (which are generally supposed to contain property) and Letters delivered to the Deputies as Money Letters, greater precision is taken than in ordinary cases, both as to their dispatch from the County and their delivery in Dublin; the Deputy Postmaster enters the address of each post-paid Letter on the back of the Letter Bill, and on the arrival of the Mail, the Sorting Clerk who opens the bag compares the post-paid Letters it contains with such entry, and hands them to the Inspector of Letter Carriers with a ticket of their number, which if found to be correct he signs and returns; the Inspector then enters in a book the number of such Letters received from each Sorting Clerk, and forwards them to the different Walks, making a particular entry of the number given to each head Letter Carrier. By the head Letter Carriers they are divided among the different Letter Carriers, each of whom enters in a book the addresses of the Letters he receives. The addresses of Letters delivered to the Deputies in the Country as Money Letters, are entered on the front of the Deputy Postmaster's Letter Bill, which calls the attention of the Sorting Clerk more immediately to them. He takes such Letters to the Inspector of Posts, who is appointed to this duty, and who on examining and comparing them with the entry on the Letter Bill, signs his name to it, as a discharge to the Officer who opened the bag; he then enters the addresses of the Letters in a book, and hands them to the individual Letter Carrier who is to deliver them, and takes his signature in his book as his discharge for such Letters, giving him at the same time a printed receipt to be signed by the persons to whom the Letters are addressed; this receipt remains in the Letter Carrier's hands as a voucher of the regular delivery of the Letters. The British Letters addressed Inland are sent from the British Mail Office to the Inland Office, in sealed bags sorted for each Road; the Letters from the receiving houses come in at half-past five in the evening, the Letter Carriers come in at half-past six with the Letters which they collect by ringing their bells, and at seven the Post Office is closed, during fifteen minutes after seven, Letters are received at threepence each, which is the perquisite of the messengers. From that time while the Mail remains in the Office, Letters are received at half-a-crown and threepence each, the half-penny being the perquisite of the Officer who makes up and seals the bag, and the threepence that of the messenger. The Letters for dispatch outwards are divided into six divisions, corresponding with the Post Office divisions of the Country, and when taxed are classed according to the Post Towns in each division to which they belong, and with the Mail is transmitted to each Postmaster; a Letter Bill or Docket, specifying the amount of the Postage charged on the Letters it contains, and a sheet containing the amount of the charge against each Post Town, is returned to the Letter Bill Office. Thus Docket the Deputy Postmaster is required to return to the Inland Office by the next Mail, stating the actual amount of the charge on the Letters received therewith, and of any increase arising from an advance of Postage on such as had been undercharged; from the Inland Office the Docket is sent to the Letter Bill Office. Owing to the colony with which the Letters are sorted and the Mail made up, some difference unavoidable occurs between the amount of the Postage fixed in the Docket on the dispatch of the Mails, and that admitted by the Postmaster; the charge therefore against him is always made from his own statement of the Account; but when allowances for overcharges are frequently claimed by the same Postmaster, fraud is suspected, and measures are taken for its discovery. Examinant receives a return from the Head Letter Office of all Letters mis-sent to Deputies, and for which they claim credit, and the Sorting Clerk by whom each Letter was mis-sent is fined. Letters addressed to individuals in the Country who come to Dublin, are stopped at the Inland Office if they desire it, for any period they may be

resident in Town on paying a crown, which is the perquisite of the Clerk who makes up the bag for the Country.

*J. S. Rochfort,*  
*Pres. Genl.,*  
*Robert Alexander,*  
*Chap. Stewart Hawthorne,*  
*John Hamilton.*

*J. De Jancourt.*

No. 2.

The Examination of Mr. JOHN O'NEILL; taken upon Oath, the 6th of March and 24th of April 1809.

This Examinant saith,

That he is Principal in the Letter Bill Office. The duty of this Office is, to keep an Account of the charge against each Deputy Postmaster in Ireland, for the unpaid Postage on all Letters sent from Dublin to his Post Town, and for the Postage on all post-paid Letters coming from such Post Town to Dublin. Two books are kept by Examinant for this purpose, one denominated the General Letter Bill Book, the other the Post-paid Book. In the General Letter Bill book is entered in one column, the amount of the unpaid Postage charged in the Letter Bill or Docket, sent from Dublin with every Mail to each Postmaster, according to a Return thereof made to Examinant's Office from the Inland Office; and in an opposite column, the amount of the unpaid Postage of the same Mail, with which the Postmaster admits he is chargeable, as appears from the Docket itself, which, after having been returned by him to the Inland Office, is sent from thence to Examinant's Office. In the post-paid book he enters from the Docket transmitted with every Mail to Dublin, (which after being examined and checked in the Inland Office is returned to Examinant) the amount of the Postage fixed by that Office to be chargeable on the Postmaster for post-paid Letters sent from his Office to Dublin.

The Deputy Postmasters at the close of each month send to the Letter Bill Office a Voucher, containing an Account of the Postage received daily for post-paid Letters sent to Dublin, and for unpaid Letters received from Dublin. This Voucher is compared with the Account kept in the Letter Bill Office, and should any variance appear, the cause thereof is investigated and the error is corrected. Examinant makes out a Monthly Account, in which, opposite to the name of each Post Town, is entered the amount of the general Postage, the post-paid Postage, and the total amount chargeable on each Postmaster. This Account is signed by the Secretary, and returned to the Accountant General.

*J. S. Rochfort,*  
*Pres. Genl.,*  
*Robert Alexander,*  
*Chap. Stewart Hawthorne,*  
*John Hamilton.*

*N. J. O'N. cl.*

No. 3.

The Examination of JACKSON GOLDING, Esq.; taken upon Oath, the 20th of March, 25th and 27th of April 1809.

This Examinant saith,

That he is Comptroller of the Sorting Office, to which he was appointed by Patent in the year 1794. The Sorting Office has been lately formed into two distinct Offices, the one denominated the Inland Office, for the sorting, delivery and dispatch of the Inland Letters, the other the British Mail Office, for the sorting, delivery and dispatch of the British Mails. Of this latter Office Examinant is acting Comptroller, and does duty therein occasionally, but he does no duty in the Inland Office, though the Patent appointing him Comptroller of the Sorting Office has not been revoked by Government. Examinant is likewise chief Clerk in the Treasurer's Office, in which he does duty daily. The establishment of the British Mail Office consists of Examinant as principal, one Clerk, one senior and two junior Sorters, and the business as to sorting, delivering and dispatch, is conducted on the same principles as at the Inland Office. In the British Mail Office two Accounts are kept, one for the British Letters by Holyhead inwards, the other for the British Letters by Holyhead outwards. In the Account of the British Letters by Holyhead inwards, is entered the amount of the Postage on the Letters received by the Mail, as appears from the Dockets accompanying it, the amount of the under and overcharge appearing from the actual amount charged on the Letters, the amount of the daily charge against the Letter Carriers and the Alphabet, of the total charge for Letters addressed to the Country, and of the Irish part of the Postage on Letters post-paid in Great Britain for the country parts of Ireland; Letters intended for the Country are sorted for the divisions, and then sent to the Inland Office and dispatched from thence. In the Account of British Letters by Holyhead outwards, is entered the number of Letters made up in each Mail, the amount of the inland Postage on Letters to Dublin forwarded from  
thence,