

TWENTIETH
R E P O R T

OF THE
COMMISSIONERS

OF

Inquiry into the Collection and Management

OF THE

REVENUE

ARISING IN IRELAND AND GREAT BRITAIN.

(Dated 8th February 1830.)

POST-OFFICE REVENUE, UNITED KINGDOM :
PART III.—SCOTLAND.

Ordered, by The House of Commons, to be Printed,
19 February 1830.

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XX.

TO THE RIGHT HONOURABLE THE LORDS COMMISSIONERS OF
HIS MAJESTY'S TREASURY.

THE TWENTIETH REPORT

OF THE

COMMISSIONERS

Appointed by the Acts of the 1st & 2d Geo. IV. c. 90, and 3d Geo. IV.
c. 37, and continued by Commission under the Great Seal, for the
purpose of inquiring into the Collection and Management of the
Public Revenue arising in IRELAND, and into certain Departments
of the Public Revenue arising in GREAT BRITAIN.

POST-OFFICE REVENUE, UNITED KINGDOM.

Part III.—SCOTLAND.

OUR Examination into the Establishment of the Post-Office in Scotland took place at Edinburgh in the year 1824, and was carried on at the same time with inquiries into the other Revenue Departments of that part of the kingdom, the results of which have been submitted in several of our preceding Reports. With respect to the Post-Office, our Report has been delayed, not only on account of the more pressing necessity which appeared to exist for the completion of our inquiries into the other Departments, but also by the circumstances to which we have already adverted in the case of the Post-Office of Ireland, and which induced us to postpone the statement of our observations on the two minor branches of that Department until we should have made greater progress in our detailed examination of its principal Establishment in London.

First, Sixth,
Eleventh, Twelfth
and Fifteenth
Reports.

Nineteenth Report,
pp. 3 & 4

In the first of the two Reports which have been subsequently presented will be found a detailed statement of the system under which the general superintending authority over the Department in London is at present exercised, with an intimation of our opinion as to those parts of that system in which an alteration, whether of principles or practice, appeared to us to be required.

Eighteenth Report.

In the second of those Reports the primary object is the statement of the results of our examination of the Establishment belonging to this Department in Dublin; but a principal consequence of that examination having been the expression of a decided opinion as to the expediency of an immediate consolidation of the Departments of the Post-Office for the whole of the United Kingdom, we have at the conclusion of that Report suggested the scheme of an Establishment by which the superintending

Nineteenth Report.

Ibid,
pp. 94, 95, 96, 97

superintending authority over the whole of the Department thus consolidated should in future be administered.

In this proposal, the administration of the branch of the Department in Scotland is obviously included, and accordingly we have suggested that one of the five members of whom we have proposed that the general Board of Management should consist, should be resident in Edinburgh, and charged with the immediate superintendence of the establishments in Scotland, having the assistance of a local Secretary and a Solicitor.

From the description of the existing Establishment of Scotland as detailed in the subsequent pages of this Report, we think it will be apparent that the change which we propose as to the superintending authorities may be carried into effect by means of a modification of the offices as already constituted, the effect of what we propose being simply that an individual should still be deputed from the central office in London to preside over the local business of Scotland, nearly on the same footing (as concerns the external form of the Establishment) as at present; but although the form of Establishment may continue nearly the same, whether the presiding power be exercised by a member of the General Board of Management, temporarily detached for that purpose, or by a deputy of the Postmaster-General, with permanent local authority, it should at the same time be stated, that the plan of administration which we propose would involve an essential alteration as to the nature of the authority, and as to the mode in which it is enforced by the person nominally at the head of this branch of the Department. We allude especially to the relation in which that officer has hitherto been placed with respect to the Secretaries to the offices in London and Edinburgh, and with respect to the General Board of Management. In our contemplation, the person appointed to preside in Scotland should not only nominally, but practically, exercise a constant personal control and superintendence over every part of that branch of the Department, and should be exclusively and immediately responsible to the General Board in London, whilst the Secretaries, both general and local, should in all respects act as subordinate agents to him, and be confined (if not wholly, at least in a much greater degree than appears at present to be the practice) to the ministerial duties of their office, as those duties have been detailed and observed upon, in our Reports on the Post-Office Establishments of London and Dublin.

We have thought that it might be convenient to offer the above statement as to the general effect which would be produced in the existing Establishment of the Department in Scotland by the changes which we have proposed, before we submitted the details of our examination into the various offices composing it, with the mere limited suggestions to which that examination has given rise.

The business of the Post-Office in Scotland has continued to be administered conjointly with that of England ever since the General Post-Office Act, of the 9th Anne, c. 10; by the 4th clause of that Act, the Postmaster-General was authorized "to keep a Chief Letter-Office in the City of Edinburgh, and to appoint a sufficient deputy under him for the better managing, ordering, collecting and improving the Revenue thereby granted." By the same Act the rates of postage in Scotland were fixed. The Acts subsequently passed more peculiarly relating to this branch of the Revenue are the following; viz. The 5th Geo. III. c. 25, by which new rates of postage were enacted, and the establishment of a Penny Post authorized; the 24 Geo. III. c. 37, 37 Geo. III. c. 18, 45 Geo. III. c. 11, 52 Geo. III. c. 88, severally granting additional rates of postage, and the 54 Geo. III. c. 169, granting additional rates on ship letters. In addition to this summary, we beg to refer to the List, given in the Appendix to our 18th Report, of all the Acts of Parliament now in operation under which the Post Revenue is collected, all of which statutes being passed for the United Kingdom, are of course equally applicable to Scotland, unless when the enactments are specially limited so as to exclude it.

The establishments of this branch of the Department do not appear to have been the subject of any general investigation since that by the Finance Committee in 1797. From their Report, which was principally founded on the more detailed examination which had been previously made by the Commissioners of Inquiry appointed in 1784, it appears, that the establishment in Edinburgh had been then recently (viz. in the year 1794) remodelled and arranged under the direction of the Lords of the Treasury, according to a plan proposed by the Commissioners of Inquiry in
their

9 Anne, c. 10, s. 4.

5 G. 3. c. 25.

24 G. 3. c. 37.

37 G. 3. c. 18.

45 G. 3. c. 11.

52 G. 3. c. 88.

54 G. 3. c. 169.

Eighth Report

Appendix,

pp. 379-381-385.

Seventh Report of

Finance Commis-

sion, 1797.

Tenth Report of

Commissioners of

Inquiry, 1784.

their Report of the 30th June 1788. At the date of the Report of the Select Committee, that Establishment comprised the following officers; viz.:

Appendix to Report of Finance Committee, 1797.

A Deputy Postmaster-General,
 A Secretary and one Clerk,
 An Accountant and one Clerk,
 Two Surveyors,
 A Solicitor,
 One Inspector of Dead Letters,
 One Principal Clerk of the Letter-Office and his Assistant,
 Two Clerks of the West Road,
 Two Clerks of the North Road,
 Two Clerks of the English Road,
 One Letter Sorter,
 Two Letter Stampers,
 Ten Letter Carriers,
 One Messenger, and
 Housekeeper;

Making in the whole 31 individuals, at various salaries, amounting together (including a small temporary pension) to 3,178*l.* per annum.

From the same Report it will be seen, that the gross Revenue derived from the Post-Office in Scotland, for the year ending Christmas 1796, amounted to 69,338*l.* 5*s.*

Ibid.

We have annexed in the Appendix an official Return of the Establishment for the same Department, for the year ended 5th January 1828, of which the following is a Summary; viz.

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A Deputy Postmaster-General and Cashier,
 A Clerk to Ditto and Deputy Cashier,
 A Secretary, with three Clerks,
 An Accountant and Comptroller of Bye-Letters, with three Clerks,
 A Letter Bill Clerk,
 Two Surveyors,
 A Solicitor,
 An Inspector of Dead Letters, and one Clerk,
 One Superintending President of the Letter-Office, with one Senior and twelve other Clerks, and seven additional Clerks,
 One Probationary Sorter,
 One Stamper,
 Two Assistant Ditto,
 One Superintendent of Letter Carriers,
 Thirty-one Letter Carriers,
 Two Leith Messengers,
 One Bagman,
 One Assistant Ditto, and Sorter of Newspapers,
 One Messenger,
 One Housekeeper,
 One Porter, and
 Two Watchmen and Porters.

The number of individuals in this list is 82; and the aggregate amount of their annual salaries and weekly pay is 7,396*l.* 10*s.*, whilst the gross amount of the Revenue in the year referred to was 203,137*l.*

Ibid.

The total deduction from the gross Revenue for expenses of management and returned letters, is stated in the Report of 1797 at 15,554*l.* 0*s.* 4*d.*; whilst in 1828, the total expense appears by the official Returns above referred to, in which the various heads of charge are distinctly enumerated, to have been 28,966*l.* 13*s.* 8*d.*

Report of Finance Committee, 1797. Appendix, No. 17.

From the General Table contained in our 18th Report, we extract the following Statement of the Receipt and Expenditure of the Post-Office in Scotland, in the three years

Eighteenth Report, p. 7, 8.

years which preceded the commencement of our inquiries, and on the three years ended on the 5th January 1827.

		£.	s.	d.
1819 - -	Gross Receipt - - - - -	182,850	4	1
	Total Payments - - - - -	30,037	9	10
	Rate per cent - - - - -	21	0	1½
1820 - -	Gross Receipt - - - - -	188,236	6	9
	Total Payments - - - - -	41,459	10	4
	Rate per cent - - - - -	22	0	6½
1821 - -	Gross Receipt - - - - -	184,532	19	5½
	Total Payments - - - - -	43,395	5	0
	Rate per cent - - - - -	23	9	4
1822 - -	Gross Receipt - - - - -	185,616	11	6½
	Total Payments - - - - -	46,980	9	8
	Rate per cent - - - - -	24	0	5
1826 - -	Gross Receipt - - - - -	206,000	4	11
	Total Payments - - - - -	49,591	2	7
	Rate per cent - - - - -	23	18	3
1827 - -	Gross Receipt - - - - -	214,400	17	0½
	Total Payments - - - - -	52,317	3	7
	Rate per cent - - - - -	23	9	4

On this statement, however, it should be observed, that in making any comparison between the rate per cent at which this Revenue is collected in Scotland and in other parts of the kingdom, it is necessary to bear in mind the fact, that in Scotland the Revenue is subject to a heavy deduction arising from the tolls on mail coaches, from which the similar Revenues in England and Ireland are exempt.

In observing upon the several offices of which the Establishment was composed at the time of our Inquiry, we shall pursue the order in which those offices are placed in the official Returns already referred to, upon which it may be proper in the first place to remark, that it does not contain the detailed description, which is usually annexed to Returns of this kind, of the duties which are performed by each individual, but that this omission is satisfactorily explained by a statement, "that the duties of the officers in the General Post-Office, Edinburgh, are of precisely the same description with those performed by the corresponding officers in London, with the exception, that the Deputy Postmaster-General for Scotland is the cashier or receiver, and is accountable for all public monies which have been remitted to Edinburgh on account of the Post-Office Revenue."

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16d.

DEPUTY POSTMASTER-GENERAL.

	SALARY.	OFFICE EMOLUMENTS.	TOTAL SALARY and EMOLUMENTS.
Deputy Postmaster-General and Cashier - - - - -	£. s. d. 500 - - -	£. s. d. - - - - -	£. s. d. 500 - - -
Clerk to ditto, and Deputy Cashier	250 - - -	- - - - -	250 - - -
£.	1,050 - - -	- - - - -	1,050 - - -

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WITH respect to the office of Deputy Postmaster-General and Cashier, we beg especially to refer to the examination of Sir Francis Freeling, taken previously to our departure for Edinburgh, for the purpose of obtaining an official description of the general state and constitution of the Department in Scotland. From this examination it will be seen, that by the official letter dated the 5th September 1823, announcing to Sir David Wedderburn, the present holder of the office, his appointment as successor to the Earl of Caithness, he is requested "distinctly to understand that his appointment is provisional only, subject to the decision of the Lords of the Treasury, upon any recommendations or suggestions

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" of

" of the Commissioners (of Revenue Inquiry) upon the general management of the Post-Office in the United Kingdom, and the Establishment connected therewith."

It was a consequence of its provisional nature that this appointment was made by the Secretary's letter instead of by a warrant under the hand and seal of the Postmaster-General, which is stated to be the usual mode, and the form of which is given in the same examination. Upon this, however, it may be remarked, that the form of the instrument does not appear to be material to the authority of the officer, since, by the clause of the original Post-Office Act of 9th Anne, which we have quoted above, the Postmaster-General is simply empowered to appoint a sufficient deputy under him, for the better managing and collecting the Revenue in Scotland, without any direction as to the mode or form of appointment.

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9th Anne, c. 10,
s. 4.

The salary to the Deputy Postmaster-General, it will be observed, is fixed by the instrument of appointment at 500*l.*, and it is stated by Sir Francis Freeling that this sum forms the whole of his official emoluments, and that he does not derive any benefit from the balances of public money in the hands of his bankers previous to remittance, which was received by his predecessor, Lord Cathness, to the amount of 40*l.* or 50*l.* a year.

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The subject of these balances is particularly referred to by the Committee of Finance in 1797, and in the Appendix to their Report, in alluding to the emoluments of the Deputy Postmaster-General, it is stated that the allowance made by the bankers for the temporary lodgment of the Revenue in their hands did not much exceed the amount allowed by the Deputy Postmaster-General to his junior clerk and cashier; and as is observed by Sir Francis Freeling, the remittances were then made twice in a quarter, whilst at present they are made once a week, which would of course reduce the allowance, if received, to a sum comparatively trifling.

Appendix to Report of Finance Committee, 1797.

From the same Report it will be seen that the salary has continued at its present amount from the year 1795, and that this amount was expressly fixed in lieu of all per-centage on the amount of the sums remitted.

ibid.

From the terms of the instrument of appointment, and the explanations of Sir Francis Freeling, it will be seen that the Deputy Postmaster-General exercises his duty of superintendance merely as the agent of, or the medium of communication with, the head of the office in London. It is stated that "he cannot incur any expenditure of any sort," that "he can make no alterations whatever in the posts of the country," and that "he cannot select or nominate any postmaster in Scotland;" in all of which cases it is his duty to receive the necessary directions from the office in London.

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In the subsequent examination of Sir David Wedderburn in Edinburgh, a more detailed statement is given of the manner in which his duties are performed. He describes his office as it stands on the Establishment, viz. Deputy Postmaster-General and Cashier; but it is to be observed, that the latter part of the title does not appear, either in the Secretary's letter, by which he was provisionally appointed, or in the usual warrant of appointment already referred to.

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It appears, however, from the Report of the Select Committee, and its Appendix, that the office of Cashier and Receiver of the Post-Office in Edinburgh has been united to that of the Deputy Postmaster-General during the whole period to which that Report refers, as was also the case in the instance of Lord Cathness, the immediate predecessor of Sir David Wedderburn. In the absence of information as to the grounds of this union of offices, there certainly seems to be a manifest impropriety in allowing any subordinate executive office, and especially one of so important a nature as that which is charged with the general receipt and remittance of the Revenue, to be united to that of the person deputed to preside over the whole Department, and who, in consequence, must be subject in some degree to the check and control of the officers of the same Department, whose duty it is to examine the current accounts of receipts and payments.

Report of Finance Committee, 1797.

It will be seen that Mr. Godby, the Secretary, on a practical view of the existing establishment, appears in great measure to concur in our opinion as to the inconvenience of the arrangement under which the Deputy Postmaster-General is personally responsible for the executive duties of cashier or receiver. On our inquiry

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how far he considered the discharge of the business in the subordinate office to be consistent with the duty of general superintendence, he stated that he saw no reason why the Deputy Postmaster-General should be the Cashier in Scotland any more than that the Postmaster-General in England should act as the Receiver-General there. In another part of the same examination, referring more immediately to the office of Deputy Cashier, the practical disadvantages arising from the present arrangement are further insisted upon, and the evidence of Mr. Godby has strongly confirmed us in the opinion which we had formed, on a consideration of prior examinations on this subject, that it is desirable that in future the office of Cashier or Receiver should be held separately from that of the person acting as Deputy to the Postmaster-General. In the arrangement which we have proposed for the superintendence of this branch of the Department by a member of the General Board of Management, this separation would obviously be effected; in case, however, the office should be continued in its present form, it would seem proper that the title of Cashier or Receiver should be inserted in the instrument of appointment.

It may be proper to notice a slight variation which occurs in the examination of the Deputy Postmaster-General and of the Secretary of the Department in London respecting the powers exercised by the former. Sir Francis Frothingham, as we have above observed, states that the Deputy Postmaster-General has not authority to appoint any Deputy Postmaster in Scotland, whilst Sir David Wedderburn states that all Deputy Postmasters whose salaries are under 10*l.* are appointed by him. There does not seem, on principle, to be any reason for this distinction; and we should think it better that the practice as to all these appointments should (nominally at least) be uniform, since the nature of the trust reposed, though not the amount, is in all cases the same. As a branch of patronage, the appointments in question can scarcely be considered as of any value; and we are informed that it has occasionally been a matter of difficulty to find proper persons to accept them. At the time of our visit to Scotland, one postmaster had tendered his resignation two years previously, and would not consent to retain his situation if compelled to find any other than his own security, in lieu of one of his sureties who had died; and so trifling had been the inducement to others to undertake the appointment, that it was still, at the period of our examination, filled by the same person. The only power of dismissal vested in the Deputy Postmaster-General is with regard to letter carriers; as to any other officers, he has a power of suspending, on reporting the case to the Postmaster-General for his decision; neither does he appear to have the privilege of promoting any officer for a meritorious discharge of his duty, although he stated that on one occasion he recommended a person in the Inland-Office for promotion, and his recommendation was attended to on the part of the Postmaster-General, whose authority he conceived to be unlimited over every Department of the Post-Office, and in whom the whole of the patronage is exclusively vested.

Sir David Wedderburn further stated, that when he was first appointed to this situation he attended daily at the office, but that latterly his attendance had been given only on alternate days, which, according to the present constitution of the office, appears to be fully sufficient for the exercise of the authority which is vested in him. In the discharge of his general duty of superintendence, he states that he sees all the correspondence, reads all the letters which are addressed or relate to the Post-Office, and, with the assistance of the Secretary, endeavours to form the best opinion in his power upon the various subjects to which they refer. The practice pursued by the Secretary of the General Post-Office in London of making a daily report to the Postmaster-General of all the occurrences which take place during the day, is not adopted in Scotland. The more frequent attendance of the Deputy Postmaster-General at the office in Edinburgh, and the practice of personally superintending the business of the Department, are represented as precluding in a great measure the necessity of such a regulation, which it is thought would occasion a useless expenditure of the time and labour of such officers as would be engaged in preparing the daily report. On all matters of importance he states that he is specially consulted, but that the correspondence on mere routine business is not submitted to him until the next day.

With the heads of the different Departments he states, that he enters into a personal communication when occasions arise to render it desirable, but that the Secretary

Appendix,
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Ibid.

Ibid.

tary is for the most part the person through whom the Deputy Postmaster-General conveys his orders to the other officers of the Establishment.

He adds, that although it is a part of his duty to report on all subjects to the Postmaster-General for his information, yet, excepting on particular occurrences, this is done by correspondence, and not by making a special report. In the contracts which are made for the mail coaches, he appears to act only in a ministerial capacity; for though he executes the bond on behalf of the Postmaster-General, he is not consulted in the arrangement or the terms of the contract. This part of the business appears to be exclusively confided to the Superintendent of mail coaches, though it may be fairly presumed from the general local knowledge possessed by the Deputy Postmaster-General of Scotland, that his opinion and advice might be advantageously taken, whilst the arrangement of the contract was under consideration.

The duties which have been already enumerated, and the observations which we have submitted in detailing them, apply more particularly to the Deputy Postmaster-General, as chief and controlling head of the Post-Office Establishment in Scotland; but in his character of Cashier he is, as already intimated, in some respects under the control of others, and stands in the same relative situation to the Receiver-General in England, as that officer does to the Exchequer. He is, in point of fact, the Receiver-General for Scotland, and is governed by fixed rules and regulations as to the periods of making his remittances to England.

The revenue of the Post-Office in Scotland consists of monies received for the postage of letters and packets in Edinburgh, and from the Deputy-Postmasters in the country. In Edinburgh the collections are paid by the letter carriers every other day to the Deputy Cashier, who is directed to pay the money into the Royal Bank, in the name of the Deputy Postmaster-General of Scotland.

The postmasters in the country make their remittances at different periods, and these periods are regulated by the amount of money which they have received. At the period of Sir David Wedderburn's examination, if the amount of the instalment exceeded 70*l.* it was remitted once in 14 days; when under 70*l.* once in a month. An alteration however appears to have since taken place in the practice in this respect; and it will be seen from the annexed Return, that instalments amounting to 100*l.* and in one or two instances to 140*l.* the latter calculated upon an annual receipt of revenue of more than 2,300*l.* and 2,400*l.* are required to be made only once a month. Some of the deputy postmasters remit twice a month, some on the tenth day of every month, and others once a quarter. These remittances are sent under cover to the Secretary, and made payable to the order of the Deputy Cashier. The Secretary's Clerk opens the letters which contain them, and, with the Secretary, enters them into a book, which is always checked by the Cashier. When the sums are agreed, the money is handed over to the Cashier, and the book to the Accountant, who forms the account from it.

Sir David Wedderburn also stated the current balances in the hands of the country postmasters as amounting to about one fifth of the instalment; and that whenever the receipt for postage exceeded on the whole the sum of 1,000*l.* per annum, the remittances were made once in 14 days.

The remittances from the Deputy Postmaster-General to the Receiver-General of the Post-Office in London are made once a week. After the Accountant has examined the vouchers, and compared them with the cash-book, a cheque for the balance is drawn by the Deputy Cashier and the Accountant on the Royal Bank, who used formerly to furnish a bill at 30 days, to the order of the Receiver-General of the Post-Office in London. Since the autumn of 1824, at which period this practice prevailed, the bills have been drawn at a shorter date, and the time which they have to run before they become due does not now for the most part exceed 20 days. The remittances from the country, (which are made either in notes or cash, or by bills payable in Edinburgh at ten days,) and the collection at Edinburgh, with the accruing balance for the next account, always remain eight days in the hands of the Cashier. In his character of Cashier, Sir David Wedderburn gives security to the amount of 5,000*l.* by his bond, with two sureties.

A consideration of the above examinations of Sir Francis Freeling and Sir David Wedderburn, and of those of some of the subordinate officers, to which we

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shall subsequently refer, confirms the opinion which we have intimated, at the commencement of the Report, with respect to the office of Deputy Postmaster-General in Scotland, viz. that although the individual holding it is officially described as the head of this branch of the Department, and as being invested with the general superintendence of the business arising in Scotland, his authority under the present constitution of the office is rather nominal than real, and that in fact the powers delegated to him are not calculated for the exercise of efficient personal superintendence and control over the Establishment. Whilst we entirely concur in the opinion expressed by Sir Francis Freeling as to the advantage of selecting, for the representatives of the Department in Scotland and Ireland, individuals of rank and consideration, more especially with a view to their official communications with the principal persons resident in those parts of the kingdom, we are at the same time impressed with the necessity of guarding against the inconvenience which must arise from the office thus filled being considered as one of representation merely. And in order to secure the appointment, and the individual holding it, against the neglect and want of consideration, which are generally found to attach upon officers bearing an ostensible character only, we think it essential that the person nominally at the head of the Department should have efficient and necessary duties to perform, and should exercise such a practical authority and superintendence in all matters concerning their local Establishment, as would compel the subordinate officers belonging to it to look up to him as their immediate chief and superior.

CLERK TO DEPUTY POSTMASTER-GENERAL AND DEPUTY CASHIER.

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THE office of Clerk and Deputy Cashier to the Deputy Postmaster-General is held by Mr. William Young, from whose examination it appears that he received his appointment from the Postmaster-General in London: he held the same situation under Lord Caithness during his administration of the Post-Office in Scotland, and had served in its various departments for 38 years at the time of his examination. Since the year 1823 he has found security to the amount of 1,000*l.* by his own bond with two sureties, although prior to that time he had only given security for 200*l.* He states his hours of attendance in the office to be from ten till four, but that he is frequently detained there till five or six, and is never less than six hours in the office every day. The duties of this officer extend to the general management of the cash department, the whole of the Revenue both from Edinburgh and the country districts passing through his hands, with respect to which he makes up a general cash-book of all the receipts and disbursements. These accounts are daily carried on as the business proceeds, and are brought to a balance every week for the purpose of making the remittance to London.

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From the country postmasters, of whom there are 243, he stated that he received remittances daily, and that of these postmasters not more than 10 remitted once a fortnight; the period of remittance being, as we have already stated, regulated by the amount of the annual receipts; it would thence appear, that the number of offices in Scotland which returned a Revenue of 1,000*l.* per annum, did not at the period of Mr. Young's examination exceed 10; this number has since considerably increased, as will be seen by reference to the Return to which we have already alluded, from which it appears, that although under the more recent regulation, 11 deputy postmasters only were required to remit instalments twice in each month, there were altogether 24 who returned a Revenue, exceeding in amount 1,000*l.* per annum.

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When the Deputy Cashier receives a remittance from a country postmaster, he enters it on the debit side of the cash-book, with the name of the postmaster, the name of the town, and the amount of the sum transmitted. These remittances are first examined in the Secretary's Office, and are entered by his Second Clerk in the ledger, who then sends the ledger and notes, locked up in a box, to the office of the Deputy Cashier, who opens them and puts his initials against the total remitted by each postmaster. The book is then returned to and compared by the Secretary, and is afterwards sent to the Accountant, who gives each Postmaster credit for the sum which the Cashier, by his initials, has acknowledged to have received. Of this amount, the Deputy Cashier keeps a duplicate, from which he makes up the cash-book; and the object in doing this is stated to be to enable him at all times to know

of

of what the remittance consists. The remittances are generally made in Scotch notes, and it has sometimes happened, that the Deputy Cashier has checked forged notes which have come from the postmasters, and in these cases he has returned them to the Secretary's Office, to be charged against those postmasters from whom they have been received. The largest sum which the Deputy Cashier ever has in his own hands is stated to amount to about 500*l*.

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It is also a part of the duty of this officer to make the disbursements for the payment of the Establishment, of the incidents, and for the mail coach tolls. With respect to the incidents, he states, that he requires a receipt to be given to the Deputy Postmaster-General, stating for what the payment is made, and that all the incidental payments are examined and passed by the Secretary before they are sent to the Deputy Cashier. With respect to the payment of the mail coach tolls, we shall have some observations to offer when we come to consider the subject of mail coaches generally.

In the earlier part of the statement of this officer's duties, it has been observed, that they are executed solely by himself, and from the evidence of the Secretary it appears, that on occasions when the Deputy Cashier has been compelled by illness to absent himself from the office, much distress and inconvenience have been produced by this circumstance. Mr. Godby states: "On one such occasion I was obliged to put my own chief clerk there; it is not every one we can trust on such a business; the consequence was, the business of my own office got into arrear." Mr. Godby further states, after enumerating the various duties which the Deputy Cashier has to perform, "that he is very frequently behind hand with his accounts," that "he has not really time to bring them forward as he ought to do," and that "a clerk, who could relieve him from the letter carriers' payments, and the entering of the remittances, would enable him to turn his attention to the other duties of his office."

No. 48.

If, therefore, it should be deemed advisable to continue the office of the Cashier upon the same principle on which it has hitherto been conducted, some addition to its present force appears on every account to be necessary; but we are inclined to think that it would be a more advantageous arrangement to divest the Deputy Postmaster-General of the personal responsibility to which he is now subject, by acting virtually in the character of Receiver-General of the Post-Office Revenue in Scotland, and to assimilate his duties in this respect to those performed by the Postmaster-General in England. The business might then be conducted by the Deputy Cashier, and a clerk acting under him, and from their both being practical men, the recurrence of the inconvenience which has been previously adverted to, would most probably be obviated, and the accounts prevented from again getting into arrear.

PROPOSED ESTABLISHMENT.

	FIXED SALARY.	Scale of Increase from length of Service:			
		Under 5 Years.	After 5 Years.	After 10 Years.	After 15 Years.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Cashier - - - -	300 - -	- - -	- - -	- - -	- - -
Clerk - - - -	- - -	50 - -	100 - -	110 - -	120 - -

SECRETARY'S OFFICE.

	SALARY.			OTHER EMOLUMENTS.			TOTAL SALARY and EMOLUMENTS.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Secretary - - - - -	600	-	-	-	-	-	600	-	-
Apartments, with coals and candles.									
First Clerk - - - - -	140	-	-	-	-	-	160	-	-
As Registrar of Bonds - - - - -	20	-	-	-	-	-			
Second Clerk - - - - -	90	-	-	-	-	-			
Third Clerk - - - - -	70	-	-	-	-	-	70	-	-
£.	990	-	-	-	-	-	990	-	-

Mr. Augustus Godby, the present Secretary, had held that office about two years at the date of our inquiry, his appointment having taken place under peculiar circumstances, which, at the same time, led to the general reconstruction of the Post-Office Establishment at Edinburgh. It may be proper to offer some explanation with respect to these circumstances, before we state the results of our examination of the Secretary and subordinate officers.

Sometime in the year 1822, the Postmaster-General received information of the existence of an extensive system of depredation upon the Post-Office Revenue of Scotland, carried on by a combination between some of the clerks in the Inland-Office and the whole body of the letter carriers; the nature of the fraud practised being thus described by Sir Francis Freeling: "In point of fact, the letters were stolen from the bags, and never were brought through the proper channels, but given into the possession of the letter carriers, and at certain periods there was a division of the spoil, according to the rank and standing of the individual in the department." Extraordinary as it must seem, although it does not appear that any particular caution was used by the officers, amounting in number to 41, who had confederated to carry these frauds into effect, yet no suspicion was entertained that any improper practices were in existence, and for a period of probably "12 years at least," they remained undetected. The remorse or the apprehensions of a letter carrier were, it appears, at length so far excited as to induce him to make a voluntary communication of all that had taken place, and the information thus acquired was so ably and judiciously used by the Solicitor of the Department, as to lead ultimately to the discovery of every person who had been engaged in the frauds, or who had participated in the booty. One of the clerks absconded, and was outlawed, and some of the letter carriers were imprisoned; but it having been found, upon a careful and deliberate examination of all the evidence connected with the subject, that sufficient legal proof to prosecute to conviction could be obtained only against one individual, a supernumerary letter carrier, who had been employed but a few weeks in the office, it was deemed inexpedient, under all circumstances, to make that solitary case the subject of a trial in a public court of justice. The various Papers, which comprise a history of the proceedings that took place on this occasion, and which ultimately led to the dismissal of the whole of the delinquent officers, are annexed in the Appendix; and if the fact which is stated in the report of the Assistant Secretary to the Postmaster-General of the 22d June 1822, that for a period of 10 weeks subsequent to the first discovery of the frauds the revenue of Edinburgh had increased at the rate of 19*l.* per week, can be taken as a fair ground of calculation, the extent to which the Revenue was defrauded, during the continuance of this nefarious combination cannot be estimated at a less sum than that stated by Sir Francis Freeling, viz. £. 6,000 per annum; and assuming that the frauds were carried on to the same extent during the stated period of 12 years, the whole sum which was thus embezzled would amount to upwards of £. 70,000. That such a defalcation

Appendix,
No. 42.

Nos. 1, 2.

Nos. 1, 4, 51.

Nos. 1, 2.

No. 1.

a defalcation from the ordinary receipts should have occurred without exciting inquiry, and that a fraud of a character so palpable should have been practised within the chief office, and under the immediate observation of the several officers appointed to preside over and check the daily proceedings of the parties implicated, and should, during so long a period of time, have been in operation, without being detected, necessarily led to the conclusion, that the duties of the superior and superintending officers of the Establishment must have been wholly neglected, or performed with a degree of culpable remissness and inattention; and the removal of these officers, and the supply of their places by others of more active and vigilant talents, was the immediate consequence of the disclosures which were made. With a view to a full investigation of these transactions, and of the official changes which it might be expedient to adopt, the Postmaster-General deputed Mr. Henry Froeling, the Assistant Secretary in London, assisted by Mr. Godby, then a Surveyor in the same office, to conduct the necessary inquiries in Edinburgh, and to make a special report of the result. To this Report we beg to refer for a full detail of the various official arrangements which were in consequence recommended.

Appendix,
No. 1.

The zeal and ability exercised by Mr. Godby in the course of this investigation combined with the meritorious discharge of his duties in the several situations which he had antecedently filled in the Post-Office in England, are stated to have pointed him out as being peculiarly well qualified to fill the office of Secretary at Edinburgh, which had at that time become vacant by the voluntary resignation of Mr. Kerr.

The changes and modifications which by the above Report were proposed to be introduced into some of the departments of the Establishment at Edinburgh having been approved of by the Postmaster-General, and sanctioned by your Lordships, the general Establishment was arranged upon the plan which is described in the annexed official Return.

No. 16.

Having thus shortly detailed the circumstances which led more immediately to the appointment of Mr. Godby as Secretary, we proceed to state the results of our examination as to the performance of the duties which belong to his situation.

For 12 years previous to the time of his appointment, Mr. Godby had been acting as Surveyor of the North West District in England, including all North Wales, Shropshire, Cheshire, Warwickshire, part of Leicestershire, Staffordshire, part of Lancashire, and part of Northamptonshire, and the whole period of his service in the Post-Office, in 1824, amounted to between 27 and 28 years. On his originally entering the Post-Office he gave security in the sum of 200*l.*; and as he has never been in any situation which was connected with the receipt of money, no addition has been made to that amount.

No. 47.

The duties which he has to perform are thus described by him: "A general superintendance of the whole Establishment in Edinburgh, and generally in Scotland; to answer all correspondence, all letters addressed to the Postmaster-General on any subject; to consider of any alterations proposed, and to report on them to the Postmaster-General; to consider Reports by the Surveyors of the Districts, and to submit them to the Deputy Postmaster-General, and report to the Postmaster-General in London his opinion, and to see that the alterations, if approved, are carried into effect."

No. 47.

The constant residence of the Secretary under the roof of the Post-Office, and the facility with which he can from this circumstance communicate with all the officers of the Establishment, the opportunities which he has of inspecting daily in person the several Departments, and of remedying, by his advice and interposition, any practical difficulties which may arise in the execution of the current business, not only enable him to exercise "a general superintendance of the whole Establishment in Edinburgh," but to exercise it in the most prompt and advantageous manner for the public service. This constant personal supervision by the Secretary, combined with his equally constant and ready means of access to, and consultation with, his immediate official superior, whilst it prevents the delay which must unavoidably ensue when subjects are to be discussed in writing, appears also to provide, in the most effectual manner, for that promptitude in the dispatch of business which is so essential to the due discharge of the ordinary duties arising in this Department.

With the Deputy Postmaster-General, who sees the whole of the daily proceedings of the office from the order-book and the letter-book, he communicates previously only on special subjects, and he states it to have been his anxious endeavour to bring the practice of the Scotch and English offices, between which there is not any natural difference, as nearly as possible under the same system.

When orders are issued on subjects of general regulation by the Post-Office in England, a copy of such orders is stated to be generally transmitted to the Secretary in Scotland, and if they appear to be applicable to that country they are immediately communicated to the country postmasters; if they do not seem to apply, a notification to that effect is stated to be invariably made to the Secretary in London. The superintendance which the Secretary exercises over the interior of the office is stated to extend to every part of it. On all subjects upon which the heads of departments may find it necessary to ask advice or an opinion, they apply to him, and if he can give it without consulting the Deputy Postmaster-General, he does so; but invariably informs him of it afterwards. He goes into the Inland-Office generally two or three, and into the Accountant's-Office four or five times a day. Reports from the heads of departments are only made to him on special occurrences; but there are four books sent up to the office every morning, in which the daily occurrences in the various offices are recorded. From the book in the Letter Carriers-Office, he can at once ascertain whether every man is there to his time, and if not, what has been the cause of his absence. In the Inland-Office, an attendance-book is kept; but, from the hours of official duty varying so much, the Secretary has never been able to arrange it entirely to his satisfaction. He endeavours, however, to supply this defect by a personal and unremitting attention to the times at which the several officers arrive, and the manner in which they perform their respective duties, and strives to obviate, as far as possible, the inconveniences which are in some degree incident to the unseasonable hours of the arrival and departure of the mails, upon which circumstance we shall have occasion to advert more particularly when we come to consider the severe labour of the officers employed in the Inland Department.

The Secretary states, that in cases where suspicion exists of malpractices of such a nature as to require immediate and summary measures, he considers himself to be invested, under the sanction of the Deputy Postmaster-General, with sufficient power at once to proceed in the investigation, without any previous reference to the Postmaster-General in London; and that, after due consultation with the Solicitor, he would report the result of the inquiry to the Postmaster-General, and take his instructions whether or not a prosecution should be commenced against the suspected person.

Appendix,
Nos. 47, 48, 49

For a more particular description of the duties belonging to the office of Secretary, we beg to refer to the three several examinations of Mr. Godby, in the Appendix; and we feel it to be due to that officer to add, that these examinations, and the other communications which we had with him in the course of our inquiry, appeared to us to afford evidence of the zeal, activity and intelligence with which the duties had in his hands been performed. An improvement in the discipline in the several Departments is to be traced in the greater regularity and accelerated dispatch in delivering the correspondence, whilst a more efficient control and vigilant superintendance are equally discernible in the increased amount of the Post-Office Revenue. The current balances in the hands of the country postmasters were diminished nearly one half within the first twelve months after the date of his appointment, having amounted on the 5th July 1822, to 13,178*l.* 1*s.* 10½*d.* and on the 5th July 1823 and 1824, to 6,904*l.* 8*s.* 8½*d.* and 6,184*l.* 6*s.* 8*d.* respectively; and, although they appear to have varied since that period between 6,000*l.* and 9,000*l.*, they have not exceeded, upon an average of the four years ended 5th July 1828, 7,800*l.* at the expiration of each quarter. The losses sustained from irrecoverable arrears have also been comparatively trifling.

Nos. 37, 38.

With regard to the footing in point of salary and emoluments, upon which it may be proper that the Secretary to the branch of the Department in Scotland should in future be placed, it is only necessary for us again to refer to the recommendations contained in our Nineteenth Report.

CLERKS IN SECRETARY'S OFFICE.

THE Secretary is assisted in the general duties of his office by three Clerks, being an addition of two to the individual who appears in that capacity on the Establishment in 1797. One of these Clerks appears to have been added on the provisional arrangement of the Establishment in 1822, expressly with a view to taking charge of the remittances, and to the obtaining a proper check upon the Cashier, and in order also that the Secretary might be thereby enabled to afford occasional assistance to the Cashier in times of pressure.

Appendix,
No. 2.

Although it will have been seen from our observations upon the office of Deputy Cashier that the latter expectation has not been realized, we have no doubt this increase has been fully justified by the great extension of the business of the Department, as it appeared to us that all these officers were constantly and laboriously occupied. We refer to the examination of Mr. Archibald Horn, the Chief Clerk, who had been eleven years in the office, having entered as Junior Clerk.

No. 50.

He states that his principal duties consist in assisting in the ordinary correspondence of the office, beginning every day with the perusal of the letters which have been received after the shutting of the office on the previous evening. This officer also acts as Registrar of Bonds, and as such it is his duty to see that the securities of all the country postmasters, as well as of the officers in Edinburgh, the letter carriers, and the mail guards, are duly kept in force; the country postmasters being liable to a penalty of 5*l.* if they fail to give notice within four months of the death or bankruptcy of either of their sureties. At the period of our examinations in Scotland, the securities of all the country postmasters were stated to be complete with one exception. The Chief Clerk also examines the vouchers for incidental payments, and compares them with the authority under which they are made, and if correct, forwards them for the signature of the Secretary, which is necessary to their being paid. The amount of these incidental payments did not, he stated, upon an average, exceed the sum of 75*l.* per annum, of which about 50*l.* was paid to superannuated runners and mail guards in the country, specially authorized by the Postmaster-General, and 25*l.* for other incidents.

With regard to the duty of Registrar of Bonds, to which we have alluded as being executed by this officer, we are of opinion that in fixing a future permanent scale of establishment for the Secretary's Office, the present extra allowance for the performance of that duty should be abolished, and that such duty should henceforward be considered as forming a part of the general business of the first Clerk, who should be placed on a footing in point of salary more commensurate with the nature and responsibility of his office. The satisfactory manner in which the duties in question have hitherto been performed by Mr. Horn, the present first Clerk, will be sufficiently apparent from a communication which we have received from him, dated 28th October last, and which is annexed to his Evidence in the Appendix, in which it is stated, "that in the ten years to 1820, (the year in which he was appointed to the office), irrecoverable arrears, to the amount of nearly 1,000*l.* had accumulated, and have been entirely lost to the Revenue, in consequence of the insolvency of deputy postmasters and their securities, while for the last nine years, during which the present Registrar has held the situation, no irrecoverable arrear whatever has been permitted to accumulate, nor has a single farthing been lost to the Revenue; and at present every individual belonging to the Establishment in Scotland, and amounting in the whole to three hundred and seventy-nine, are under the necessary legal bonds, with approved securities." This improved state of the securities Mr. Horn attributes in some measure to "the facilities afforded by the office of Registrar being held by the first Clerk in the Secretary's Office, (added to the acknowledged zeal and efficient manner in which the present Solicitor to the Department has performed the duties of his situation); for while not any new appointment can take place without the Registrar being officially aware of it, he has also the means of knowing from time to time the precise state of each postmaster's account, and in some measure, from the official correspondence, of obtaining a knowledge of the means and character of each individual."

No. 50.

As we do not conceive under such circumstances that any more beneficial arrangement can be made for the performance of these duties, we shall conclude our observations upon the Secretary's-Office by submitting the following proposed Establishment, which has been framed in reference as well to those already recommended for the corresponding offices in England and Ireland, as to the existing scale of Establishment in Scotland.

PROPOSED ESTABLISHMENT:

	FIXED SALARY.	Scale of Increase from length of Service:			
		Under 5 Years.	After 5 Years.	After 20 Years.	After 40 Years.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secretary - - -	600 - -	- - -	- - -	- - -	- - -
First Clerk and Register of Bonds - - -	- - -	100 - -	130 - -	160 - -	200 - -
Second Clerk - - -	- - -	90 - -	110 - -	130 - -	150 - -
Third Clerk - - -	- - -	90 - -	110 - -	130 - -	150 - -

SOLICITOR.

	SALARY.	OTHER EMOLUMENTS	TOTAL SALARY and EMOLUMENTS.
	£. s. d.	£. s. d.	£. s. d.
Solicitor - - - - -	100 - -	- - -	520 13 -
Profits on Law Proceedings - -	- - -	420 13 -	

Appendix,
No. 51.

THE situation of Solicitor to the Post-Office in Scotland is held by Mr. John Bowie, who was appointed by the Postmaster-General in the year 1820. His salary is 100*l.* per annum, which is considered as covering his remuneration for daily attendance at the Post-Office, for his advice and assistance to the different officers when there, and for his reports in writing in answer to references from the Secretary, as well as all references respecting the payment of tolls by mail coaches. Whenever it becomes necessary to institute legal proceedings, he is paid in the same manner as an ordinary Solicitor, according to a Table of Fees which has received the sanction of the Judges of the Supreme Court of Session, and which was established about the year 1804. There is however a certain description of proceedings in which the fees are regulated by Act of Parliament.

No. 51.

The accounts are audited twice a year; they are sent to the Auditor of the Court of Session for the purpose of being taxed by him, and that the correctness of the charges may be duly certified. They are subsequently transmitted to the Secretary, and, after being examined by him, are forwarded to London for further examination. If every thing appears to be correct, the bills are then paid; and it should be remarked as a fact highly creditable to the conduct of the business under the directions of Mr. Bowie, that his accounts are not only not in arrears, but that the delay in settling them has never been extended beyond a single day.

Before the Solicitor institutes proceedings, he receives in every case a special order from the office. They are carried on before the High Court of Justiciary and the Court of Session; but at the period of his examination he had not had occasion to go into the former more than twice a year. The offences which he has generally

generally been called on to prosecute are mail robberies, abstraction of money-letters, and frauds on the part of the postmasters with reference to their accounts. Mr. Bowie stated, that during the four years in which he had filled the situation of Solicitor he had only been engaged in five criminal prosecutions.

Appendix,
No. 51.

The number of Counsel employed depends upon the circumstances of the case. There is one ordinary Counsel appointed for the Post-Office, whom the Solicitor consults on ordinary matters, but if he is compelled to go into the Court of Justice in Edinburgh, the Lord Advocate and the Solicitor General are employed; but at a Circuit Court it is not deemed necessary to take down the Post-Office Counsel, and the Advocate Depute conducts the case.

With respect to the arrears of country postmasters, when a postmaster dies or is dismissed, whatever may be the amount of the arrear, it is handed over to the arrear list; and it has been one of the principal objects of the present Solicitor to reduce these arrears to as low a scale as possible. When Mr. Bowie first came to the office, he found upon the arrear list twenty-eight arrears, amounting to 1,400*l.*, from postmasters who were either dead or out of office; whereas the arrear list at the time of his examination before us contained only ten, and amounted to 290*l.*

No. 52.

The balances due from the postmasters throughout the whole of Scotland amounted at the time of his appointment to 14,000*l.* whilst at the period of his examination before us they were not more than 6,100*l.*, a fact to which we have already called your Lordships attention in treating of the efficient arrangements which had been adopted by the Secretary for the conduct of the business of the office; and Mr. Bowie expressed his opinion, that under those arrangements the balances would seldom much exceed the latter amount. The annexed returns of the balances due from the country postmasters on the several days therein specified will show that this calculation, though below the real amount, was formed with tolerable accuracy, the quarterly amount of balances taken upon the average of the four years ended 5th July 1828, having been about 7,700*l.*

Nos 37, 38.

In the event of a Postmaster failing to make his remittance, the Secretary addresses one or two letters to him, and should he not then forward the regular instalment, he is turned over to the Solicitor, who deducts the expenses incurred from the first remittance which is made by the postmaster, and not more than ten or twelve days are for the most part suffered to elapse after the payment ought to have been made before the Solicitor takes measures for the recovery of the sum which is due. He does not however, in any case, institute proceedings until he has received directions from the Secretary, who, after every remittance-day, is furnished by the Accountant with a list of the deputy postmasters who have not transmitted their instalments, and if upon an application from the Secretary, they do not send a remittance, the Solicitor is then ordered to proceed against the parties.

Another part of the duty of this office is to attend to the securities, and in case of death to see that they are replaced; and during four years and a half which have elapsed since his appointment, a revenue of more than 900,000*l.* has been collected without the loss of a single farthing from the postmaster at Glasgow is limited to 6,000*l.* on account of the difficulty of obtaining security equivalent to the largeness of his receipts; but in all other cases the sureties sign generally for the whole amount of the receipts, or as they are termed the intrusions, of the Postmaster, to whatever extent they may be, with a penalty of 50*l.* or 100*l.* in addition, to defray the expense of recovering whatever may be due.

No. 53.

We beg to refer to the two examinations of Mr. Bowie for a clear explanation of the system of frauds which was detected in 1822.

Nos. 51, 52.

We have already observed upon the zeal, ability and judgment, with which the duties of the Solicitor were upon that occasion performed; and after our examination into the general business of his office, we feel bound to add, that the ordinary duties intrusted to him have been discharged in a manner equally satisfactory, as is evinced by the state of the securities, the reduced list of the arrears, and the diminution of the balances in the hands of the country postmasters.

The extent of business requiring the assistance of a Solicitor in the Post-Office of Scotland is not such as to occupy exclusively the time and attention of a professional man; the whole amount of expense incurred by the Department on account

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No. 17.

of law charges, having, in the four years ended 5th January 1828, averaged only 866*l.* 9*s.* 10*d.* per annum, whilst the net annual emoluments of the Solicitor, for the year 1827, are stated to have been 420*l.* 13*s.*; and accordingly, Mr. Bowie carries on business as a Solicitor and Writer to the Signet, on his own private account, in addition to his duties in the Department. This is therefore a case in which the recommendation which we have submitted in former Reports, on the most eligible mode of payment to Solicitors of Revenue Departments, in which the individual employed is restrained from all private practice, would obviously not be applicable; and, on a general consideration as to the mode and amount of remuneration to the Solicitor of the Post-Office in Scotland, we do not see occasion to suggest any change in the existing arrangement.

ACCOUNTANT AND COMPTROLLER OF BYE-LETTERS.

	SALARY.	OTHER EMOLUMENTS.	TOTAL SALARY and EMOLUMENTS
	£. s. d.	£. s. d.	£. s. d.
Accountant and Comptroller - - -	250 - -	- - -	250 - -
First Clerk - - - - -	130 - -	- - -	150 - -
As Ship Letter Clerk - - - - -	20 - -	- - -	
Second Clerk - - - - -	85 - -	- - -	85 - -
Third Clerk - - - - -	70 - -	- - -	70 - -
£.	535 - -	- - -	535 - -

No. 53

THE office of Accountant and Comptroller of Bye-Letters was held by Mr. George Mason, who had been in the Post-Office 30 years, and who had previously acted in this Department as private clerk to the late Accountant in 1794. He was appointed to his present situation upon the retirement of Mr. Buchan, who relinquished the service in consequence of the inquiry which took place into the frauds committed on the Post-Office Revenue in the year 1822.

The usual hours of attendance for the Accountant and the three Clerks attached to the office are from ten in the morning till four in the afternoon, except when the quarter's accounts are to be sent in, on which occasion the attendance is stated to continue much longer.

Ibid.

The duty of controlling the Bye-Letters is stated to be now permanently united to that of the Accountant's Department, having formerly been separately performed. Mr. Mason describes his duties to consist in an examination of the vouchers from the several country Post-Offices in Scotland, and in comparing and engrossing them in separate books monthly, and at the end of each quarter, in bringing them into a general account, for the purpose of showing the charge against every several Post-Office in Scotland. The mode in which the Bye-Letters are checked is described as follows:—The country postmaster who sends the letters is checked by the one who receives them, and these separate vouchers are afterwards contrasted together. The Accountant admits that there are no direct means of detecting the dishonesty of two country postmasters, if they should agree to act together collusively for the purpose of defrauding the Revenue, beyond the check which arises from the occasional examination of their bills by the Surveyor; yet he states that he had no recollection, for many years past, of a fraud of this nature having been attempted. There is this difference between the voucher and the bill, that the former contains the operations for a month, and the latter only for a day.

In the transmission of letters from Edinburgh into the country they are always accompanied by a letter-bill from the office; and though it perpetually happens that the country postmaster does not assent to the accuracy of the charge which is made

made against him, yet we have not been able to discover that there is any real check upon the account furnished by himself, and his own honesty appears to be the sole security for the protection of the Revenue. The practice is described as follows:— If the country postmaster admit more than is contained in the bill from Edinburgh, the surplus is brought as an additional charge against him; but if he admit less, and it is found, upon inquiry, that he has told over the letters carefully, and that his clerk has counted them after him, the diminished charge is allowed, although considerably less than the amount contained in the bill transmitted from Edinburgh. The constant occurrence of these variations between the charge of the Post-Office and the accounts admitted by the country postmasters, is an imperfection in the conduct of the business of the Post-Office which is at least equally observable in the office in London as at Edinburgh, and it is described as being necessarily incidental to the rapidity with which the sorting and telling are required to be performed. The same pressure in point of time, however, can hardly be felt in the latter as in the former office; and in Edinburgh it would, we imagine, be practicable to revise the accuracy of the taxation, and to retell the letters before they are dispatched from the office, with the assistance of some addition to the persons employed on this duty. There can be no doubt that by these means the errors might be in a material degree diminished; and we are of opinion that the attainment of this object would be cheaply purchased at the expense of a small addition to the number of officers now on the Establishment. Excluding from consideration any deliberate system of fraud on the parts of the country postmasters, and assuming that they would net on every occasion with the most perfect integrity, yet it is still not to be supposed that amongst so large a body of accountants they will be all equally diligent in revising, and equally efficient in correcting the omissions which may have occurred at the General Post-Office; and the revenue may sustain a loss from their incompetency or inaccuracy little inferior perhaps in point of amount to that which it might suffer from a preconcerted plan of peculation.

The general accounts are attested quarterly by the Postmaster-General, but in the daily routine of duty he sends in a book to the Accountant, who fills it up and reports every day as to the amount of the charges against the letter carriers, of the charges on the bar, and of the remittances from the country postmasters. From the examination of Mr. Mason, it would appear that prior to the Assistant-Secretary's visit to Edinburgh in the year 1822, the greatest irregularity prevailed in the Accountant's Office. He states, however, that since the appointment of Mr. Godby as Secretary, this irregularity has been corrected, and the accounts are now rarely in arrear. They are transmitted to London every quarter, as early after the quarter day as it is possible to get them completely balanced, and an annual account is also sent up to be laid before Parliament, which includes all the accounts of the Edinburgh Office, and is regularly transmitted in the month of February.

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No. 53.

IN the Statement which is prefixed to these observations, an annual charge will be observed of 20*l.* under the head of Ship-Letter Clerk. This extra charge we think should be abolished, and the duties should in future be considered as forming a part of the general business of the office. Subject to this alteration, the following is the Establishment we would propose for the conduct of the business of this office:

SHIP-LETTER
CLERK.

	FIXED SALARY.	Scale of Increase from length of Service.			
		Under 5 Years.	After 5 Years.	After 10 Years.	After 15 Years.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Accountant and Comptroller of Bye Letters	300 - -	-	-	-	-
First Clerk - - -	- - -	140 - -	160 - -	180 - -	200 - -
Second and Third Clerks, each - - -	- - -	90 - -	100 - -	110 - -	120 - -

LETTER-BILL CLERK.

	SALARY.	OFFICE INCUMBRANCES.	TOTAL SALARY and INCUMBRANCES.
	£. s. d.	£. s. d.	£. s. d.
Letter-Bill Clerk - - - -	80 - -	- - -	80 - -

THERE was no separate office under this title prior to the year 1822; and it does not appear that any distinct provision had been made for the performance of the important duty which properly belongs to it, namely, that of checking and countersigning the letter bills arriving at Edinburgh from the country. We think there can be no doubt that the want of attention to this branch of the service was amongst the causes which contributed to the long continuance of the frauds which took place at the period above referred to, and to the impunity with which they were carried on. The necessity of supplying this omission appears to have been felt on the discovery of the frauds; and accordingly it appears, by the Report of the Assistant Secretary, that a Letter-Bill Clerk was appointed by the Earl of Caithness, the then Deputy Postmaster-General. It will be seen, however, by this Report, that so great had been the previous laxity of system in the office, when alterations were permitted to be made in the amount appearing in the letter bills after their arrival in Edinburgh without exciting any inquiry, that the existence of such an officer could not during the continuance of those practices have been of any effectual service. It is evident, however, from the subsequent observations of Mr. Henry Freeling, that the duties of the Letter-Bill Clerk, under a proper system of management, are of essential importance in forming a check both on the deputies in the country and upon the office in Edinburgh; and that under such a check, duly enforced, the frauds in question could hardly have escaped detection.

Appendix,
No. 2.

In the annexed observations of Mr. Godby, it is suggested that the name of Letter Bill Clerk should be discontinued, and that the office should be added to that of the Accountant; the principal object of such an arrangement being apparently to place him in the line of promotion, inasmuch as although he is at present under the superintendence of the Accountant, he does not absolutely belong to any office, and is not entitled to any promotion. Although we are not aware of any particular objection to such an arrangement, we are nevertheless disposed to think that it may be more expedient, in reference to the nature of the duties executed by him, that the Letter-Bill Clerk should still be so designated on the Establishment, and that he should still continue, as heretofore, under the superintendence of the Accountant, but at a salary more adequate to the importance of the office; and we would also suggest that he should be considered eligible to the office of Accountant, according to the relative merits and length of service of himself and the other Clerks in the Accountant's-Office.

Appendix,
No. 3.

Subject to these remarks, we would propose the following Scale of Salary for the Office in question:

PROPOSED ESTABLISHMENT:

	FIXED SALARY.	Scale of Increase from length of Service:			
		Under 5 Years.	After 5 Years.	After 10 Years.	After 15 Years.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Letter-Bill Clerk - - - -	50 - -	110 - -	120 - -	120 - -	

DEAD AND MIS-SENT LETTER-OFFICE.

	SALARY.		OTHER EMOLUMENTS		TOTAL SALARY and EMOLUMENTS
	£.	s. d.	£.	s. d.	£. s. d.
Inspector - - - - -	160	- -	-	- -	} 189 12 11
Profits arising from the sale of newspapers - - - - -	-	- -	129	12 11	
Clerk to ditto - - - - -	80	- -	-	- -	80 - -
	£.	240 - -	129 12 11		369 12 11

MR. ROBERT YOUNG, the Inspector of Dead and Mis-sent Letters, stated that he had held that situation between two and three years; that when he first went into the service he was placed in the Secretary's-Office, and that he had successively served in the Dead Letter-Office and as Windowman, and for a short time as Junior President in the Inland-Office; that in the latter situation he had a salary of 104 *l.*, and the whole of the emoluments derived from the sale of English newspapers: his present salary is 160 *l.*, and he receives an additional 100 *l.*, arising from one half of the profits on the English newspapers. Upon the circumstances of Mr. Young's removal from the Inland-Office, and the diminution of income consequent upon such removal, we shall have some observations to offer under the head of Inland-Office.

Appendix,
No. 54.

Mr. Young states, that the duties which he executes in the Dead Letter-Office are the same as those which are performed in the office of the same name in London. He states that these letters are returned from the country postmasters to the head office twice a month, and an examination of them is commenced as soon as the other business will permit. All letters which come without directions, all letters which are addressed to parties who cannot be found, or who refuse to receive them upon their being presented, as well as those which are not called for at the office within a given time, are opened by the Secretary. He states, that if a letter contains property, the amount is entered in a book, an intimation is sent to the writer and upon the receipt of his answer the money is transmitted to him. When a letter containing money is put into the office without an address, every exertion is made to discover the writer; should every inquiry ultimately prove fruitless, the money remains in the office, and an account is kept of it: the amount of property thus circumstanced he described as being usually about 20 *l.*, an estimate which is confirmed by an account furnished by him shortly subsequent to the period of his examination; from which it appears, that between the months of July 1822, and October 1824, "173 letters, containing property in bank notes " and gold to the extent of 268 *l.*, and in bills amounting to 2,520 *l.*, have been " received and opened at the Dead Letter-Office, of which 150 have been restored " to the writers, or delivered to the parties to whom addressed, and whose respective acknowledgments are in the possession of the Inspector of Dead Letters, " leaving 23 undisposed of, of which number 16 contain bank notes and specie to " the amount of 18 *l.* 7 *s.*, five contain bills, amounting to 100 *l.* 6 *s.* 6 *d.*, and two contain gold rings." Mr. Young further states, that he is daily occupied in deciphering illegible addresses on letters. The remainder of his yearly emoluments are entirely derived from extra official sources, upon which we have observed in our Eighteenth Report. He describes his business arising from the newspapers as follows: He procures his newspapers from the Clerk of the North Road at 6 $\frac{1}{4}$ *d.* per paper, and the emolument which he gains from the sale of them arises from an additional charge, which gives him a profit of about 1 *l.* 9 *s.* per annum on each newspaper. The greater part of his customers are country gentlemen; and it does not appear that they obtain any particular advantage, or receive the newspapers at an earlier period than they would through any other channel than that of the Post-Office. The privilege of supplying newspapers is stated to have been always granted to one of the Presidents; and Mr. Young states, that when Mr.

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Eighteenth Report,
p. 34.

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Frosting gave him his appointment, be allotted to him at the same time half the profits accruing from the sale of them. He adds, that he has sometimes supplied distant postmasters with almanacks, where there is no bookseller; and at one time he sent out a few magazines, but that branch of the business has now ceased. His newspapers are sorted by a clerk in the Money Order-Office, who is paid by himself, and they are then given out to be sent by the mail. Mr. Young, it appears, is also agent for the Money Order-Office, which is not officially attached to the Post-Office, but the business is conducted under the same roof, and the clerk who is employed to assist him is paid by himself. He describes the responsibility of accounting for the safe delivery of the money as devolving wholly upon himself; and if he has a complaint preferred (which is sometimes the case) that the order has not been received, he grants a new one. When a remittance is to be made to Glasgow, or any other town, the order is made upon the postmaster of that place; if to London it is made upon Messrs. Stow & Co. The amount charged upon every remittance is 8*d.* in the pound sterling, and no sum exceeding five guineas can be remitted in this manner. Should the applicant be desirous of sending a remittance for a larger amount, it is necessary to have recourse to a printed form, and to obtain two orders; and the whole expense of making a remittance of 5*l.*, including the stamp, is 4*s.* 4*d.*

Money Orders
Appendix,
No. 54.

Idid.

Mr. Young states that the Money Order-Office in London fixes this amount, and that the profit is divided in the following manner: 3*d.* is paid to the person who receives the money, 3*d.* to the person who pays the money, and 2*d.* goes to the Money Order-Office in London; for instance, if the Inspector of Dead Letters in Edinburgh draws upon Glasgow, he gets 3*d.* upon it, Mr. Bannatyne, the postmaster at Glasgow, gets 3*d.*, and 2*d.* goes to the Office; and the Inspector adds, that he can draw upon any post-town in Scotland, however small, in the manner above described.

Eighteenth Report.

We beg to refer to our observations on the Money Order-Office of London contained in our Eighteenth Report; and with respect to both of the above mentioned extra official modes of remuneration and employment, as attached to the situations of clerks belonging to the Establishment, we have only to repeat that (on the grounds which we have already submitted) we consider the practice as being objectionable on principle, and that we consequently should recommend its discontinuance in the office of Edinburgh, as well as in that of London.

In deciding upon the amount of salary to be in future granted to the two officers constituting this branch of the Establishment, it is necessary that we should state that the duties and attendance required of them were described to us by the Secretary in Edinburgh as both important and laborious; that besides the usual hours of business, an attendance of one or other is necessary on the arrival and departure of the mails, which is also the case on Sunday; and that much of the business of the office, which we have already described, is required to be completed by certain days, it being absolutely necessary that the numerous accounts of claims by postmasters for dead, mis-sent, and re-directed letters, should be examined and made up as early as possible after quarter-day, to prevent delay to the making up of the general accounts of the whole Department, and the dispatch of the accounts current to the postmasters.

PROPOSED ESTABLISHMENT:

	FIXED SALARY.	Scale of Increase from length of Service:			
		After 5 Years.	After 10 Years.	After 15 Years.	After 20 Years.
Superintendent	250 - -	—	—	—	—
One Clerk	— - -	50 - -	100 - -	110 - -	120 - -

INLAND OR LETTER OFFICE.

	SALARY.			OTHER EMOLUMENTS.			TOTAL SALARY and EMOLUMENTS.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Superintending President	150	-	-	-	-	-	-	-	-
Profits from the sale of newspapers	-	-	-	85	-	5	377	11	-
Serjeant at Arms	-	-	-	62	6	7			
Green of the Chamber	-	-	-	40	4	-			
Service Clerk	150	-	-	-	-	-	150	-	-
As President	30	-	-	-	-	-			
Twelve Clerks:									
First	134	-	-	-	-	-	134	-	-
Second	90	-	-	-	-	-	90	-	-
Third	90	-	-	-	-	-	90	-	-
Fourth	80	-	-	-	-	-	80	-	-
Fifth	80	-	-	-	-	-	80	-	-
Sixth (window clerk) at	70	-	-	-	-	-	191	-	-
Fees from merchants	-	-	-	121	-	-			
Seventh (window clerk) at	70	-	-	-	-	-	191	-	-
Fees from merchants	-	-	-	121	-	-			
Eighth	70	-	-	-	-	-	70	-	-
Ninth	70	-	-	-	-	-	70	-	-
Tenth	60	-	-	-	-	-	60	-	-
Eleventh	60	-	-	-	-	-	60	-	-
Twelfth	60	-	-	-	-	-	60	-	-
Probationary Sotter	55	-	-	-	-	-	55	-	-
Stamper	52	-	-	-	-	-	57	18	6
Fees on late letters	-	-	-	5	18	6			
One Assistant Stamper	50	-	-	-	-	-	55	18	6
Fees on late letters	-	-	-	5	18	6			
Two Leth Messengers, at 17s. 6d. per week each	91	-	-	-	-	-	91	-	-
One Bagman, at 21s. per week	54	12	-	-	-	-	54	12	-
One Assistant ditto and Sotter of Newspapers, at 21s. per week	54	12	-	-	-	-	54	12	-
One Messenger, at 21s. per week	54	12	-	-	-	-	54	12	-
Fourteen Receiving-Houses, at 10 <i>l.</i> each	140	-	-	-	-	-	140	-	-
Besides these there appear in the Return seven additional Clerks, and a second Assistant Stamper, paid out of incidents:									
Four additional Clerks, at 60 <i>l.</i> each	240	-	-	-	-	-	240	-	-
Three - ditto - - at 55 <i>l.</i> each	165	-	-	-	-	-	165	-	-
Second Assistant Stamper, at -	45	-	-	-	-	-	45	-	-
£.	2,315	10	-	441	8	-	2,757	4	-

The term "Letter-Office" comprises those departments which, in London, are included under the name of the "Inland Office." With a view to the intimation of the nature of the business performed, neither of the above terms appears to be so appropriate as the designation of "Sorting-Office," which is employed in the original Post-Office Statutes. As this branch of the Post-Office in Scotland was the principal seat of the frauds which were detected in 1822, it was also the principal subject of the official changes and reformations which were at that time made. Prior to the visit of the Assistant Secretary, the business of the Letter-Office was nominally superintended by two Presidents, Mr. Francis Gibson, the present junior President, being then the senior, and Mr. Robert Young, who is now the Inspector of Dead Letters, being the junior President. These situations, it appears, were held in conjunction with other duties in the same part of the office. Mr. Gibson states, that he was Clerk to the Surveyors, Clerk of a Road, and Clerk of Country-Paid Letters, as well as President; and that when on duty in the latter capacity he was obliged also "to take an active part in the dispatch of his road, which left him but a small portion of time to devote to the business of superintending the Inland-Office." Under the circumstances he describes, we think he is justified in stating that it was "sterely impossible" for him to exercise his duties of President with effect. Mr. Young, the junior President, also acted for a short time as one of the windowmen, an office requiring a personal attendance almost unceasing, and consequently equally incompatible with the due discharge of the duties of superintendence.

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The mere fact that both of these officers have been continued in situations of a highly confidential nature, renders it almost superfluous to add, that their integrity has remained wholly unimpeached, and that there could have existed no suspicion of their having in any degree participated in the malpractices which prevailed at the period alluded to. It appears, however, to have been thought necessary, as stated by Mr. Gibson, that his conduct should be visited with some mark of the Postmaster-General's displeasure, in consequence of his not having made discoveries, so as to lead to a detection of the frauds, and he concludes that it was wholly on this account that he was removed from situations, affording an emolument of 235*l.* a year, to his present situation, which yields only 190*l.* Mr. Robert Young was, it appears, on the same occasion removed from his situation of President, having a salary of 164*l.* a year, with the whole of the emoluments derived from the sale of English newspapers, to his present situation, with a salary of 160*l.* a year, and only half of the profits derived from the same source. This officer also attributes his being thus reduced to the charge against him of remissness in his former duty.

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We have entered into these particulars with respect to the cases of the above named two officers, because at the time of our inquiry it certainly appeared to us that there was some ground for the feeling evidently entertained by Mr. Gibson and Mr. Young, that in the course pursued towards them, they had been treated with a severity which was not called for by their previous conduct. In the case of Mr. Gibson also there appeared to be an inconsistency, upon which it was impossible not to remark, viz. that as concerned him, the consequence of Mr. Henry Freeling's arrangements was, to remove him from duties which he had discharged without any imputation of remissness, in order that his services might be exclusively employed in the very situation in which that charge had been incurred. This apparent inconsistency is, however, in some degree explained by Mr. Godby, who, on being questioned on the subject, stated that "the offices which he (Mr. Gibson) held before were rather abolished than that he was removed," and he added, that in his opinion "the origin of the frauds is to be attributed as much to the general loose manner in which the business of the office was conducted, as to the remissness of any individual. I think that Mr. Gibson followed the very loose and irregular manner in which the whole business had for many years been conducted." It was also stated by Mr. Moule, the present superintending President, who was selected on account of his practical knowledge of the corresponding office in London, that the business in the Edinburgh office was not conducted in the same manner as in London, and that "there appeared to be very little method in conducting the business at that time." It is unnecessary to multiply proofs of the want of system and management which prevailed in this part of the office down to the year 1822. The extracts above given from the evidence of two of the persons peculiarly qualified to take a correct practical view

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of the subject, will be sufficient to show that the occurrence of the malpractices which were disclosed, (and possibly of many others which have remained undetected,) might be fully accounted for by the defective system and neglect of efficient superintendance which for so many years had been permitted to prevail. The responsibility and blame, therefore, for the evils which have occurred, should belong to those whose duty it was to frame the system, and enforce the superintendance, rather than to their local officers, who, as we have already shown, were placed in situations in which the most responsible of their duties could not be efficiently performed.

On the completion of the new arrangements for this branch of the department, Mr. Moule was taken from the General Post-Office in London to fill the situation of President of the Inland-Office in Edinburgh. He had previously served ten years as a clerk in the Inland-Office in London, where he had acted as Taxing Clerk in the Manchester Division, and had performed the various duties of taxing, sorting, and telling up letters. In his present situation he has a salary of 190*l.* per annum, and at the period of our investigation he received besides 100*l.* per annum from Mr. Robert Young, Inspector of Dead Letters, as a composition for his share of the profits for the sale of newspapers; the amount returned under this head of emolument in the annexed Establishment for the year ended 31st January 1828, is 85*l.* 0*s.* 5*d.*, making his total income derived from his situation in the Post-Office, 275*l.* 0*s.* 5*d.*

The persons on the above Establishment more immediately employed in the Inland-Office at Edinburgh are the two Presidents and twelve Clerks or Sorters, (two of whom act as Window-men,) one Probationary Sorter and one Stamper, seven additional Clerks, and a second Assistant Stamper. A personal superintendance over the whole of the daily operations is exercised by Mr. Moule and Mr. Gibson, who take that duty alternately. The extreme number of officers under their inspection at the same time, at the period of our examination, did not exceed twelve. Mr. Moule stated that upon his being appointed to the situation, he found that it had been the practice to assign to the several clerks particular duties, but that having felt the inconvenience which unavoidably arose from such an arrangement, he immediately placed the office in this respect on the same footing as the corresponding Department of the Post-Office in London, and the Clerks now are put indiscriminately to any duty to which it may be deemed advisable to apply them. He stated that the numbers on the Establishment, supposing them all to be in health, and able constantly to attend, were found to be adequate to the efficient performance of the duty required to be done; but it appears from the evidence of Mr. Godby, the Secretary, as well as from that of Mr. Moule, that if more than one clerk was compelled to absent himself, either from illness or any other cause, the business of the office was in consequence retarded, and the departure of the mails delayed. During the year 1822, it happened that five clerks were absent at the same time, and the Secretary was on that occasion compelled to send clerks from his own and other offices to assist in the labours of the Inland-Office, but from not being accustomed to the business which they were directed to perform, it is stated that their services were productive of little benefit. By the return of 1828, however, it appears that although the number of clerks on the Establishment of the Inland-Office is still stated at twelve, with the Probationary Sorter, the number actually employed has been increased to twenty, by the addition of seven clerks, whose salaries are annually paid out of the incidents.

That the ordinary duties which the clerks of this Department have to perform are sufficiently severe, will be apparent from the following statement of the hours of attendance in the Inland-Office. The Window-clerks attend on alternate days, from half-past six in the morning till half-past nine at night. From six in the morning till eight there are 17 officers, including one President, in attendance; from three-quarters past ten till half-past eleven, three clerks and one President; from four p. m. till half-past six, 18 officers, including one President; from half-past eight till half-past nine at night, seven clerks and one President. One of the Presidents, it should be observed, is in attendance during the whole period allotted for these duties, requiring the presence of each on alternate days, during the hours of business, from six in the morning till half-past nine at night.

The attendance above specified is that prescribed by the regulations: but it is stated in the observations which are annexed to the Return in the Appendix, that "during the winter months, when the mails arrive very irregularly, the clerks are

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" frequently detained throughout the day, and even during the night; in which
 " cases it is necessary to divide the numbers into two classes, one of which is in
 " constant attendance; and an instance has occurred of this happening for nine
 " successive days and nights. Throughout the year they attend the same on
 " Sunday as any other day."

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 Nos. 18, 19.

In the cases above alluded to " the Presidents are stated to remain on duty
 " 24 hours at a time, viz. from six in the morning till the same hour on the
 " following day."

The following Abstract of Returns, which are annexed in the Appendix, will
 clearly show the nature and extent of the business transacted in this office.

The returns include respectively the weeks ended 24th October 1824 and 14th
 December 1828.

AMOUNT of Letters passing through the Post-Office in Edinburgh.

	Week ended 24th October 1824.	Week ended 14th December 1828.
	£ s. d.	£ s. d.
Unpaid letters dispatched by mails - - - -	1,481 14 10½	1,600 15 5½
Paid - - - ditto - - - - -	97 13 3½	148 12 3
Unpaid letters delivered by letter carriers - - -	500 17 5	632 12 3½
Ditto - - - - - by windowmen - - - -	181 15 8	150 11 5½
£.	2,262 2 3	2,535 11 5½

NUMBER of Letters passing through the Post-Office in Edinburgh.

	Week ended 24th October 1824.	Week ended 14th December 1828.
Letters delivered in Edinburgh by letter carriers - -	92,048	26,158
Ditto - - - - - by windowmen - -	4,333	3,807
Newspapers delivered in Edinburgh by letter carriers -	5,667	4,048
Ditto - - - - - by windowmen -	501	642
Ditto - - - - - at window of Letter Carriers-Office	1,278	860
	31,827	35,515
Paid letters received at the window - - - -	2,380	3,507
Unpaid ditto put in office letter-box - - - -	16,211	20,503
Ditto at receiving-houses - - - - -	7,430	9,438
Newspapers put in the receiving-box - - - -	11,568	17,534
	37,589	50,972
Letters passing through Edinburgh - - - -	25,621	27,707
Newspapers - - ditto - - - - -	8,125	8,588
	37,746	36,295
Total number of Letters and Newspapers passing through the Post-Office in Edinburgh - - - - -	103,431	122,462

It has been already shown, by reference to the examination of the Secretary and of the Presidents, that when every Clerk is well, and in attendance, the force of the office is barely adequate to the prompt execution of the current business assigned to them; it is evident therefore that whenever a single individual is absent from his station, a portion of the practical duty must necessarily devolve upon the President, thereby unavoidably interfering with the due execution of his more important duty of general superintendance.

It is a further part of the duty of the President to make a daily journal, a set of balance account, and once a week to report to the Deputy Postmaster-General, and to state the arrears due from the Edinburgh letter carriers and the window-men.

The practical experience which Mr. Moule had acquired from his previous employment in the Inland-Office in London, and the regulations which have been introduced by him since he was appointed Senior President in the same office in Edinburgh, combined with the zeal and ability with which he had executed his own duties, and enforced those of the officers under him, appeared to have materially contributed to a more orderly, systematic, and efficient management of the business in this Department. We have already adverted to the services and conduct of Mr. Francis Gibson, the Senior Clerk and President in this Department, and we should state, in addition, the opinion of the Secretary, that he is "a vigilant and active officer, and who is very useful in the mode in which the office is at present conducted."

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The duties of President and Superintending President, are stated to be in all respects the same, and there seems therefore to be an impropriety in the distinction of their titles; the difference of rank on the Establishment would be sufficiently indicated by the terms senior and junior.

On this point, however, as well as for more detailed observations on the general superintendance to be exercised in the Inland-Office, we beg to refer to our preceding Report on that branch of the office in London, with the intimation of our opinion, that the practice in the two offices should be as nearly the same as their respective circumstances will permit.

Eighteenth Report,
p. 43 to 50.

We refer to the examinations of Mr. Moule and Mr. Gibson for further descriptions of the general duties of the clerks who, as already stated, are, at the discretion of the Presidents, employed indiscriminately as taxers, sorters or tellers, these operations being carried on as nearly as possible on the same system as in London.

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No. 52, 50.

The only individual amongst the subordinate classes on this Establishment whom we examined at Edinburgh was Mr. Andrew Macquosa, one of the Window-men. This officer had served in the Post-Office since August 1813, and had held his present situation rather more than two years. He is placed on the Establishment as Sixth Clerk, and in conjunction with Mr. Lawrence, the Seventh Clerk, performs the duties of window-men. This duty, which requires an attendance, on the week days, from half-past six in the morning till half-past nine at night, without leaving the office, is taken by these officers on the alternate days. The whole of their salary charged on the Revenue is only 70*l.*, but they share between them the emoluments arising from the yearly payments of such bankers, merchants and public officers as prefer having their letters delivered from the window rather than by the letter carriers, and who have boxes for that purpose. The average profit to each window-man from these payments appears to amount to about 120*l.* per annum. The window-man, as in London, receives all letters upon which the postage is paid at the head office, and in order to check the amount of money so paid, at certain stated periods of the day, when the mails are to be dispatched, the window-man tells the amount of the paid letters, and then sends them to the President on duty, who checks them, and marks the charge against the window-man in a book. The transactions between the window-man and the various individuals having boxes are entirely of a private nature, and the periods at which they settle their respective accounts is a matter of arrangement between themselves. The window-man is solely responsible to the office, and must pay the amount of postage for which he is debited to the Revenue whether he ultimately receives it or not from the parties with whom he deals. Of these private boxes there are about 84, and the sums paid to the window-man by those who receive the accommodation vary from one to three guineas per box. In some instances, where long credit is given

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there have been one or two accounts of 12 months standing) more than three guineas has been charged, and by each of the Boards of Customs and Excise, whose accounts for postage are very considerable, and are brought weekly to a settlement, the remuneration given to the windowman is 14 guineas per annum.

By a regulation of the Post-Office, it appears that all persons who are usually resident in Edinburgh may have their letters addressed to them at the office for a period of six weeks, but if they remain beyond that time, or if they have a fixed though temporary residence within the precincts of the General Post, the letters must be delivered at their houses. There is no regular delivery by the letter carriers on a Sunday, but as many persons call for their letters on that day, the windowman attends from half-past six in the morning till ten, and from four o'clock till half-past five in the afternoon, for the purpose of delivering them to the several applicants. For those letters which the windowman has in the boxes, he pays the postage to the Cashier as often as it is in his power, and is never permitted to be in arrear beyond 150*l.*, which is about equal to the amount of four days charge against him. A weekly report of the sums in arrear, as well as a quarterly report on the same subject, are regularly made to the Deputy Postmaster-General for his information, by referring to which he may at all times become acquainted with the real state of the balance in the hands of the windowman.

The Establishment we would recommend for the future conduct of the business of this office will be found at the conclusion of the following observations upon the letter carriers.

LETTER-CARRIERS.

	SALARY.			OTHER EMOLUMENTS.			TOTAL SALARY and EMOLUMENTS.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Superintendent of Letter Carriers -	54	12	-	-	-	-	90	13	-
Fees -	-	-	-	25	8	-			
Pension 94th foot -	-	-	-	13	13	-			
Thirty-one Letter Carriers:									
1st Class; seven at 19 <i>s.</i> 6 <i>d.</i> per week -	354	18	-	-	-	-	354	18	-
2d ditto; seven at 18 <i>s.</i> 6 <i>d.</i> -	336	14	-	-	-	-	336	14	-
3d ditto; eleven at 17 <i>s.</i> 6 <i>d.</i> -	500	10	-	-	-	-	500	10	-
Supernumeraries, six at 17 <i>s.</i> 6 <i>d.</i> -	273	-	-	-	-	-	273	-	-
£.	1,529	14	-	39	1	-	1,568	15	-

No. 58.

Mr. JAMES FINDLAY, Inspector of Letter Carriers, was appointed to this office in August 1822, and had acted six months previously in the capacity of letter carrier, but in consequence of the dismissal of all the letter carriers who were implicated in the frauds to which we have already adverted, he was the third on the list of the Letter-Carriers in point of seniority at the time he was promoted to the office of Inspector. He had formerly been serjeant-major in the 94th regiment, and was recommended for a situation in the Post-Office by Major-General Ker Hamilton, and Lieutenant-Colonel Allen.

His duties are to see that the letter carriers are regular in their attendance, and that they use all practicable diligence in the delivery of the letters. If they do not attend at the proper time, he reports their misconduct to the president of the Inland-Office; and although he has had frequent occasions to make such representations, yet in no case has the negligence been of so serious a nature as to require the dismissal of the offending parties; sometimes they have been punished by temporary suspension, and sometimes by the imposition of extra duty.

It

It is a further part of his duty to regulate the places at which the letter carriers are to commence and to end their walks; and he exercises a frequent inspection over their proceedings. There are two general deliveries of letters in Edinburgh daily; the first of which takes place at half past seven in the morning in Summer, and at three quarters past seven in Winter. For the preparation of this delivery, 25 letter carriers are in attendance from six o'clock, A. M. The letter commences generally about a quarter past five in the evening, for the preparation of which also 25 letter carriers are in attendance from four o'clock, P. M. Both of these general deliveries occupy from three to three and a half hours; but the vigilance of the Inspector appears to be the only check upon the diligence of the letter carriers, and as they do not return to the office after the delivery is completed, he has no means of ascertaining whether or not they have exceeded the time prescribed for the execution of this duty, unless he should accidentally meet with them in the progress of their walks. His duty, however, in this respect is, in the estimation of the Secretary, only of secondary importance; for he states in his evidence, "I have always considered that his occupation in the office is much more important than any occupation out of it." With respect to this officer Mr. Godley also states, that "his attendance is already near nine hours a day; I consider his duties laborious, and his services very valuable; he is as active and zealous a servant as any in the public service."

Appendix,
No. 19.

No. 40.

There are altogether 31 letter carriers, by whom the deliveries of the twopenny-post letters, as well as those of the general post, are effected; of these six are supernumeraries, who are employed five times a day in collecting the bags in the receiving-houses, to suit the dispatch of mails; also in assisting the newspaper sorters, sorting and bagging the papers, and in tying and sealing the letter-bags during the dispatch; their walks in collecting the above-mentioned bags are stated to vary from 11 to 17 miles a day. The number of receiving-houses, at the period of our inquiry, was stated by Mr. Findlay to be eight, from one of which, viz. that in Hunter-square, the bag was brought in by a supernumerary letter carrier seven times a day; and the number has since been increased to 14. The pay of the supernumeraries is 17*s.* 6*d.* per week, and they become regular letter carriers by rotation, as vacancies occur.

Nos. 17, 19.

No. 58

In this branch of the Department also, as in the Inland-Office, there appeared to be, if not an actual deficiency of officers for the effective discharge of the duty, at least no provision against any contingencies; for in the event of more than one letter carrier being absent at the same time from sickness, porters taken from the street have been engaged to assist the regular letter carriers in the delivery of the letters. This practice, so objectionable in every point of view, will, we trust, have been remedied by the addition to the establishment which has been made since that period, of two letter carriers and three supernumeraries, by which the whole number employed, including the latter, has been increased from 26 to 31. This increase will, we trust, have prevented the necessity of again having recourse to the services of persons neither connected with the Post-Office, nor subject to its regulations.

164.

No. 17.

At the time of our inquiry letters were brought into the General Post-Office four times a day; at eleven, at four, at half-past six, and at nine. There was no precise hour prescribed for shutting up the receiving-houses; but that which is situated in Duke-street closed at thirty minutes past seven, and that in Howe-street at thirty-five minutes past seven. The London mail left Edinburgh at a quarter before nine, P. M., and the General Post-Office closed at eight.

An anxious desire was expressed by many of the principal merchants and traders, as well as by the higher classes of the inhabitants, that the letters, which at that time did not arrive by the London mails till between nine and ten o'clock at night, should be delivered on the same evening. After receiving the evidence of the Secretary, and a careful examination into the difficulties which presented themselves to such an arrangement, we satisfied ourselves that, under existing circumstances, such an alteration was impracticable. It is unnecessary, however, for us to enter into any detail of those circumstances, as regarding the particular branch of the Department of which we are now treating, inasmuch as all the benefits contemplated by the above arrangements have been since attained, in even an extended degree, by the acceleration of the London mail, so as to arrive at Edinburgh at

four o'clock, P.M. We have already adverted to the number of letter carriers employed in the general evening delivery, which commences at about a quarter past five, and is completed by about a quarter or half-past eight. It is needless to add, that the letters brought by the London mail are included in this delivery, so that the inhabitants of Edinburgh now receive their London correspondence from 12 to 15 hours earlier than at the period of our visit to the former city; whilst the duties of the letter carriers have been simplified by the abolition of the mid-day general delivery.

Another point connected with this subject, upon which some dissatisfaction was expressed during the course of our inquiries, was the lateness of the morning delivery in the more distant parts of Edinburgh; but on examining into the causes to which this was attributable, it appeared to us, that with the then existing arrangements as to the arrival of the mails, and the number of letter carriers, combined with some causes peculiar to Edinburgh, it was not practicable to make any material alteration in the general hours of delivery.

The beneficial changes which we have just described as having been effected since the period in question, render any further observations upon this source of complaint unnecessary, except in as far as regards the time occupied by the letter carriers in each general delivery; viz. from three to three and a half hours.

Appendix,
No. 19.

Upon this point, although it might seem that with reference to the population of Edinburgh, the time usually required for the delivery of the letters is proportionably much greater than what is required in London, we think it will be seen that there are peculiar circumstances affecting the Edinburgh delivery which render it very difficult to accomplish the same expedition in the two cases. The Secretary states, that "a man in Edinburgh cannot deliver the same number of letters that he can in the same time in London; a man in London never goes from the house-door in the street, but a man in delivering letters in the Old Town, and in some streets in the New Town, has to run up four or five stories, and not only the delay, but the fatigue is very great: in consequence, I conceive that it would take a man very nearly as long again to deliver the same number of letters in the Old Town of Edinburgh as in London."

No. 48.

Another cause which operates to retard the delivery arises from the circumstance of many of the flats in the houses of the Old Town being occupied by persons who use them solely for the purposes of business, and who seldom repair there very early in the morning. The consequence of this habit is, that when the letter carrier calls to deliver the letters, there is nobody at home to receive them; and whenever this is the case, it is his custom to proceed onwards to the end of his district, and to call a second time at such houses on his return. The delay which arises from this practice cannot therefore be imputed to any defect in the arrangement of the delivery, nor to a want of proper exertion on the part of the letter carriers.

No. 47.

For additional details on the existing arrangements as to the sorting and delivery of the letters in Edinburgh we refer to the examination of Mr. Godby, who describes the course pursued from the first sorting, which takes place in the London office, where they are simply separated into two bags, one containing the letters for Edinburgh, and the other those which are to pass through in their way further north. With respect to this description, we would particularly direct attention to the evidence which it affords of the convenience and economy which appear to result from combining the delivery of the Penny Post letters with those of the General Post. The dispatch of the carriers with the letter class of letters taking place every morning at half-past seven or a quarter before eight o'clock, the same persons carry the Penny Post letters, which are for that purpose received until half-past seven on the same morning, thus occasioning a promptitude of delivery attended with great convenience to the public, and especially, as Mr. Godby states, to the legal profession, who appear to avail themselves of the accommodation thus afforded to a great extent.

Ibid.

The general advantages of making the services of the whole body of letter carriers equally available for the distribution of both descriptions of correspondence, appear to us to be so obvious, that we should have thought it hardly necessary to draw attention to the adoption of this practice in Edinburgh, were it not for the objections which have been urged against such a system as applied to the Establishment in London. As to the insufficiency of these objections, we beg to refer to the opinion which we have submitted in a distinct Report.

On this part of our subject, we have felt it our duty to call your Lordships attention to the low rate of remuneration which is allowed to the individuals constituting this branch of the Establishment, and to submit to your Lordships such a revised scale of salaries, as will in our opinion be more adequate to the laborious and responsible nature of the duties executed, and may at the same time put this office more nearly upon a par with the corresponding offices in London and Dublin.

From the prefixed Statement it will be seen that the salary of the Inspector, or, as he is styled in the return of the Establishment, "Superintendent" of Letter Carriers, is only 54*l.* 12*s.*, in addition to which he enjoys emoluments "from fees" on letters brought after the box is closed," amounting to 25*l.* 8*s.*, making the total amount of salary and emoluments derived by him from the Post-Office revenue 80*l.* per annum.

Appendix,
No. 17.

The letter carriers are at present divided into three classes: the first consisting of seven, at 19*s.* 6*d.* a week; the second also consisting of seven, at 18*s.* 6*d.*; and the third of eleven, at 17*s.* 6*d.* a week; in addition to which, there are six supernumeraries also, at 17*s.* 6*d.* a week. We are of opinion that the same scale of remuneration should be granted to these individuals as that which we have recommended for the corresponding officers in Ireland. The services of all the letter carriers, we conceive, should be rendered available to the duties of sorting and stamping, upon the principle suggested in our 18th Report; and in this view we have not included in the following scale the two individuals who at present appear on the Establishment as stamper and assistant stamper, or the bagman, or assistant bagman, or sorter of newspapers.

Eighteenth Report,
p. 32.

In submitting the following proposed Establishment, we should observe, that in conformity to the sentiments which we have already expressed, the salaries recommended are intended to be in lieu of all extra allowances at present received, in relation to the duties of the office, under the head of "Fees, Perquisites or Emoluments;" and we would add, that in suggesting the number of clerks to be employed, we have thought that an increase of the permanent Establishment, to the extent of one half of the number at present so returned, viz. 12, would probably sufficiently provide for the exigencies of the service, and more satisfactorily than by the employment, as at present, of seven additional clerks on incidents.

Eighteenth Report,
p. 30.

Nineteenth Report,
p. 23.

PROPOSED ESTABLISHMENT for the Inland or "Letter" Office, and
"Letter Carriers."

FIXED SALARY.	Scale of Increase from length of Service:			
	Under 3 Years.	After 3 Years.	After 10 Years.	After 15 Years.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Two Presidents, each	300 - -	- - -	- - -	- - -
Four Assistant Clerks, each	- - -	140 - -	160 - -	180 - -
Fourteen Junior Clerks, each	- - -	98 - -	100 - -	110 - -
One Inspector of Letter Carriers	- - -	50 - -	100 - -	150 - -
Thirty-one Letter Carriers, each	- - -	50 - -	60 - -	70 - -
Four Messengers, each 50 <i>s.</i> per week.	- - -	- - -	- - -	- - -

SURVEYORS.

	SALARY.			OTHER EMOLUMENTS.			TOTAL SALARY and EMOLUMENTS.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Two Surveyors:									
One (above 10 years) at - -	300	-	-	-	-	-	480	-	-
Profits on travelling allowances at 20s. per day, estimated at	-	-	-	120	-	-			
One (under 10 years) at - -	240	-	-	-	-	-	360	-	-
Profits as above - - -	-	-	-	100	-	-			
£.	540	-	-	240	-	-	780	-	-

Appendix
No. 60.

MR. JAMES SHEARER, the senior Surveyor, at the time of his examination, had held that situation for 27 years. He had been altogether in the Post-Office 37 years, and was formerly a clerk in the Inland-Office. He has acted also as clerk to the Surveyors, and assisted them when in the country, and had the control of the bye-letters.

No. 59.

From the examination of Mr. Charles Freeing Reeves, the junior Surveyor, it appeared that he had acted in that capacity since the year 1822. Previous to his obtaining this appointment, he had been upwards of 10 years in the Secretary's-Office in London, as a junior clerk; and at the time of his removal to Scotland there were three clerks below him. During the last year of his service he received a salary of 150*l.*, and 10*l.* or 12*l.* in addition for fees. Before he was promoted to his present situation, he stated that he was conversant with the duty of a Surveyor, from having been employed to control the accounts of those officers in the Secretary's-Office; but he was never personally sent upon a survey during his residence in England.

No. 60.

For the purposes of survey, Scotland is divided into two Districts, the North and South, the former being committed to the senior, the latter to the junior Surveyor. The North District comprehends the whole of Scotland "North of the Forth, including the counties of Fife, Kinross, Clackmannon, Perth, Forfar, Kincardine, Aberdeen, Banff, Moray, Nairn, Inverness, Cromarty, Ross, Sutherland, Caithness, and the Orkneys."

Ibid.

At the period of Mr. Shearer's appointment, he states that he found only one mail coach established in his district, viz. from Edinburgh to Aberdeen. At the period of his examination, however, this mail had been extended to Thurso; another had been established from Aberdeen to Lochaber; one from Aberdeen to Peterhead; and one from Glasgow to Perth. In addition to these lines of regular posts by mail coaches, it appears that about 800 miles of riding-posts, and from 250 to 260 miles of foot-posts, are comprehended in this district; and it is the duty of the Surveyor to make the contracts for the performance of this part of the Post Office service. The contracts for the horse-posts vary between 6*d.* and 4*d.* for the double mile; and those for the foot-posts are made by a confidential person under his direction, on the cheapest terms he can obtain; and the runners who are employed generally receive from 2*s.* to 2*s.* 6*d.* per day, for a distance of 12 to 15 miles. These horse and foot-posts carry time-bills with them, and the speed at which the former travel is six, and in some cases seven miles an hour; and the latter, if the distance be short, four, and if long, three miles an hour; each post goes generally a single stage from 12 to 14 miles at the utmost; but in places where there are only three posts a week, they travel two stages, going on one day and returning on the next, and are for the most part paid by the day. When a person travels a long post, he receives a greater rate of pay, as he must of necessity be out all night.

No. 61.

The South District comprises all the remaining parts of Scotland, "from the Firth to Stirling inclusive, Killen inclusive, and Loch Carron, near Skye, inclusive,"

“rive, to Berwick and Carlisle;” and in addition to the mail coach, riding and foot-posts, there are also some boat-posts for communication with the islands.

The principal riding-post is that from Glasgow to Port Patrick, being a distance of ninety-seven miles, which is performed at the rate of eight miles per hour, and at an expense of 10*l.* per mile per annum. At the date of our inquiry this road was described as being in too bad a state to admit of the mail being transmitted in a mail coach by night.

The general duties of the Surveyors, which are the same in both districts, are thus described in the examination of Mr. Shearer, the senior Surveyor. In his general inspection he visits all the offices once a year, and to some, as Aberdeen, and other considerable towns, he goes twice, and even more frequently, if any thing improper should arise to render it necessary. To the islands he only goes once in two years. Whenever a postmaster is dismissed, and another is appointed, it is a part of his duty to give him instructions, and in all such cases he receives directions as to the place to which he is to proceed; but unless some cause of complaint or irregularity should occur, such as a lost or mis-sent letter, or a complaint against a runner or rider, he states that he never makes a survey without first receiving special orders for the purpose. In the event, however, of a country postmaster being found guilty of any misconduct, the Surveyor possesses no power either of suspending or dismissing him from his situation, but takes charge of the office till he has reported upon it, and received the necessary orders through the Secretary from the Postmaster-General in London, as to the course to be pursued. He makes a general report quarterly in his journal of the times and places at which he has been employed, and he reports, as occasion may require, when new posts are established within his district. His journal is stated to be examined by the Secretary in Edinburgh previously to its being transmitted to London; and his account is never paid until the sanction of the Postmaster-General has been received. This account is not given in upon oath; and it does not appear that the Post-Office possess any means of ascertaining whether he has or has not been at the several places which he represents himself to have visited, except from his own correspondence. He states that he communicates by letter with the Post-Office almost every day; and that he constantly finds occasion for remark on the conduct of the business by the country postmasters. With the view of discovering whether any illicit correspondence takes place, he frequently opens the bags, and he states, that although by so doing he has occasionally detected irregularities, he has never had reason to suspect the existence of any system of deliberate fraud.

Appendix,
No. 6a.

Ibid.

Ibid.

Ibid.

The miscarriage of letters is stated to be a subject of frequent complaint on the part of the public; and on such occasions, the Surveyor is for the most part the person to whom they apply for redress; it then becomes his duty to correspond with the postmaster at whose office the irregularity is stated to have taken place, and it often happens that the letter has arrived at its proper destination before he is enabled to receive any answer to his inquiry. Complaints of this nature are by no means confined to Scotland alone, nor have we any reason to suppose that they occur more frequently there than in England. The rapidity with which the operations are necessarily carried on immediately previous to the departure of the mails will, in some measure, account for the occasional errors which are committed; nor are the mistakes confined to any particular class of letters. With respect to ordinary letters, it sometimes happens that they have been delivered by mistake to a person of the same name, and residing in the same town as the party for whom they were intended; and letters which have contained money, have in many instances been eventually traced and restored to the proper owner. Where the secretion or abstraction of money letters has been detected, it has generally been confined to those which are going from one part of Scotland to another; he states, however, that but three or four of such cases have occurred, and none of them of much importance, except one at Aberdeen, where an extensive fraud was detected, and the clerk of the office was capitally convicted.

For the purpose of ascertaining what was the number of missing letters within a given time, we called for an account for four months, from May 1824 to September 15th 1824, and it appears from the document annexed in the Appendix, that of the whole number missing, amounting to 50, put into the various offices in

No. 12.

Scotland, 28 had been found, and that of the remaining 22 which were not found, 13 only contained property.

Appendix,
No. 55.

For the general performance of their duties, the Surveyors receive their instructions from the Secretary; and of these, some are suggested by the Secretary himself, and others are transmitted to him from the Post-Office in London. It sometimes happens that complaints are made of the general conduct of a country postmaster; and it then becomes the duty of the Surveyor to examine minutely into the case, and to hear what he has to say in defence or extenuation of the charge. The accuser is then informed by the Secretary that an inquiry has been instituted; and after its termination, the result is communicated to him; and instances sometimes occur, in which it is deemed necessary to recommend the dismissal of the postmaster from his situation, when the complaint has been considered, in point of substance, to be well founded, although the specific grounds of charge have not been entirely made out.

No. 52.

It appears from the evidence of the Secretary to the General Post-Office, that all the Surveyors, both in England and Scotland, are under his immediate superintendence, and the great utility expected to be derived from the services of these officers is stated to consist in the frequent surveys which they make of the different country post-offices within their district; and it is stated in the examination of Mr. Shearer, that he has reason to know that this superintendence on the part of the Secretary is not merely nominal, but that he exercises a real control over the proceedings of the Surveyors, by a regular inspection of their journals and reports, and transmits such observations, and directions upon them, to the Secretary in Edinburgh, as he may deem expedient.

No. 56.

No. 49.

With the view of enabling the Surveyors to make frequent surveys, they appear to be invested with a large discretion as to the times and places to which they shall proceed upon their general inspections, and no distinct check or limitation is imposed upon them in either of these respects. In addition, however, to the general superintendence exercised through the head office, it will be seen, from the evidence of Mr. Godby, that the discretion with which the Surveyors are thus invested is, in a great degree, limited and checked by a constant local superintendence and control exercised by the Secretary in Scotland in his own person.

No. 60.

In determining upon the residence of the Surveyors, the General Post-Office has established the rule of placing them as nearly as possible in the centre of their districts; and in consequence with this practice, Mr. Shover resides at Mostlake, in the county of Banff, which is situated midway between Edinburgh and Thurso.

No. 40.

In the case of the junior Surveyor, however, the rule as to residence has not been observed; and although at the time of the general revision of the Department Mr. Reeves was directed to reside at Glasgow, that direction has not been enforced; and, with a view to his personal accommodation, as appears from the evidence of Mr. Godby, he was permitted to continue his residence at Edinburgh.

No. 43.

With a view to the general utility arising from the regulation as to residence, in our opinion this deviation from it in the case of Mr. Reeves should not be suffered to continue. At Edinburgh, the whole of the Post-Office Department is under the personal superintendence of the Deputy Postmaster-General and the Secretary, and is expressly excluded from Mr. Reeve's district; his residence in Edinburgh, therefore, must be attended with much less benefit to the service than at Glasgow, where there is a large establishment of officers, where the Post-Office Revenue, inferior only to that collected in Edinburgh, amounts to 30,000*l.* per annum, and where a frequent personal inspection of the office is absolutely necessary. It also appears from his instructions, that Glasgow was to be considered as his home, from which he could communicate with greater facility, and exercise his superintendence at less expense over the various post-offices which are included within his survey. Sir Francis Freeling states in his evidence, that Surveyors generally reside in the centre of their districts, from which they are never permitted to absent themselves without leave, except in cases of emergency.

No. 47.

The evidence of Mr. Godby appears strongly to confirm the propriety of insisting upon Glasgow being made the residence of the Surveyor, not only on general grounds,

but

but also with reference to the actual state of the business of the Post-Office in that city. Glasgow, from being the most important town within his district, had been very properly appointed, by the Assistant-Secretary, as the residence of the Surveyor, and as the place at which his presence would be most valuable. In the conduct of the Post-Office at Glasgow, the Secretary stated that he had frequently complained to the Surveyor of a "want of energy, a want of exertion, and a want of superintendance" on the part of the presiding officer, and he further added, that "he had frequently had to return the accounts on account of their not being correct," and also on account of their not being signed by the postmaster. The circumstance thus adverted to seems to point out the important advantages which would result from the residence of the Surveyor at Glasgow, where additional superintendance of the office seems so obviously to have been required, and to which object the whole of the time which was not employed on survey might have been so beneficially devoted. From the statement of Mr. Reeves it appears, that during the two years and a half which preceded our examination in Edinburgh, with the exception of about 30 days at home in each year, he had been employed the whole time upon survey; and, from the official Return supplied to us by the General Post-Office of the number of days on which the two Surveyors were out on survey since that period, it appears, that in the year 1824, he was out 319 days; in 1825, 333 days; in 1826, 307 days; and in 1827, 319 days.

The instructions under which the Surveyors act are of a general nature, and do not contain any regulations for their guidance as to the times and places to which they are to proceed on survey, and in this important point they are left entirely to exercise their own discretion. As a large portion of their annual receipts arises from the sums which are allowed for subsistence and travelling expenses, and as it is obviously the interest of these officers to be out on survey as much as possible during the course of the year, we are of opinion that a more direct and constant control on the part of the Deputy Postmaster-General should be exercised over their proceedings, and that unless some pressing emergency should arise which would not admit of delay, they should on all occasions communicate their intentions of proceeding on survey to the Deputy Postmaster-General, stating the time at which they would set off, and the places which they proposed to visit, and that they should wait to receive a specific authority for so doing before they commenced their journey. We are the more impressed with the necessity of some such regulation in order to keep down, as far as the service will admit, the heavy expenses incurred under the heads of travelling expenses and mileage, which it will be seen from the following Abstract of an Account which is annexed in the Appendix, amounting, in the four years ended 5th January 1828, to more than 4,000*l.*, or at the rate of 1,000*l.* per annum to the two Scotch Surveyors.

Appendix,
No. 7.

No. 47.

No. 59.

No. 30.

No. 30, 59.

	Mr. SHEARER.		Mr. REEVES.		TOTAL.
	Travelling Expenses.	Mileage.	Travelling Expenses.	Mileage.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1824	340 12 -	131 11 4	414 14 -	189 2 10	1,076 - 2
1825	260 - -	109 3 4	439 18 -	197 18 8	1,000 - -
1826	271 14 -	89 2 -	300 2 -	168 14 8	958 10 8
1827	332 10 -	86 2 -	405 12 -	212 14 -	996 18 -
	1,164 16 -	415 18 8	1,652 6 -	708 10 2	4,031 10 10
	415 18 8		708 10 2		
	1,580 14 8		2,450 16 2		

We are also of opinion that instructions should be given to the Surveyors to sign the letter-bill of every office on the day or days upon which they visit them, with their names at full length, which would not only be a useful intimation to the General Post-Office of the progress of their inspection, but might also serve to prevent the necessity of correspondence with the Secretary, unless something material should occur which required a more detailed and special communication. It would also operate in some degree as a check upon the monthly journal, and keep the Secretary at all times in possession of the route taken by the Surveyor.

With regard to the amount of remuneration at present enjoyed by the Surveyors in Scotland, we are of opinion that it is much more than commensurate with the nature of the duties required of them, or with their relative rank in the Department. From the prefixed Statement it appears, that the average annual amount of the salary and emoluments of the Senior Surveyor is 420*l.*, and that of the Junior Surveyor 360*l.* In lieu of the scale under which these amounts of remuneration arise, we would propose that a permanent salary of 200*l.* per annum should be allowed to each of those officers, with the undermentioned allowances, it being understood that the duties at present executed by the deputy superintendents of mail coaches should in future be discharged by the Surveyors, as proposed in a subsequent page.

PROPOSED ESTABLISHMENT.

	FIXED SALARY.	Scale of Income from length of Service:			
		Under 5 Years.	After 5 Years.	After 10 Years.	After 15 Years.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Two Surveyors, each - With travelling allowances of 1 <i>s.</i> 6 <i>d.</i> per week, and 2 <i>s.</i> per day when on duty.	200. - -	- - -	- - -	- - -	- - -

HOUSEKEEPER'S DEPARTMENT.

	SALARY.	OTHER EMOLUMENTS.	TOTAL SALARY and EMOLUMENTS.
	£. s. d.	£. s. d.	£. s. d.
Housekeeper - - - - -	70 - -	- - -	70 - -
Extra Assistance during winter - - - - -	- - -	15 - -	15 - -
Postor - - - - -	45 - -	- - -	45 - -
Two Watchmen and Porters, at 17 <i>s.</i> 6 <i>d.</i> per week each - - - - -	91 - -	- - -	91 - -
£.	206 - -	15 - -	221 - -

OUT of the above salary it appears that the Housekeeper is obliged, for the necessary service of the office, to provide two servants, the cost of whom cannot probably be estimated at less than 15*l.* per annum for each, thus reducing her own salary to 40*l.*; an extra allowance however is granted to her of 15*l.* for an additional servant in winter. This amount must, we apprehend, be thought too low for a situation in which it is obviously of importance that a person of character and responsibility should be employed. The insufficiency of the present allowance is the subject of remark in the observations of Mr. Godby, and we entirely concur in the justice of those remarks, and agree with him in thinking, that a salary of 100*l.* a year, leaving

leaving the Housekeeper to provide such assistance as may be found necessary throughout the year, would form a proper rate of remuneration, and we accordingly recommend that such should be the allowance in future.

PROPOSED ESTABLISHMENT.

	FIXED SALARY,	Scale of Increase from Length of Service :			
		Under 5 Years.	After 5 Years.	After 10 Years.	After 15 Years.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Housekeeper - -	100 - -	—	—	—	—

IN the preceding pages we have offered the results of our examinations into the various offices constituting the Establishment of the Post-Office in Edinburgh, considered separately and in detail with reference to the distinct branches of service assigned to each. It may be proper, however, to add a few observations on that Establishment taken collectively, the more especially when it is recollected, that the present arrangements for Scotland have been represented as being provisional merely. From what we have already stated, it will be seen that such provisional Establishment was in great measure framed in conformity with the suggestions of the practical officers who were sent to Edinburgh with a view to the general revision of the Department. It will also have been seen that in the endeavour to provide for the administration of this branch of the service with efficiency and economy, the number of hands to be employed, and the amount of remuneration to be allowed them, have been fixed with an attention too exclusively directed to the latter principle, and that in consequence it has not only been found necessary to employ permanently several additional hands, under sufficient securities, but that there are cases in which the amount of labour required has been more severe, and the rates of wages less liberal than (with a view to the general character of the service, and on a comparison with corresponding Departments) we have thought to be desirable; upon these cases we have remarked under the offices to which they belong, and we have proposed some small additions to the amount of remuneration, where, on the above considerations, it has appeared to us to be called for, at the same time that we have suggested in some instances a small diminution in the numbers of individuals employed.

It should be observed in regard to the rates of salary proposed, that it is a part of our recommendation, to which on this as on former occasions we have attached much importance, that fixed salaries, under a regular system of gradation by length of service, should be the mode of remuneration in this branch of the Department, in lieu of all extra sources of profit under the heads of "fees, perquisites and emoluments."

The above observations can evidently have no reference to the local head of the Department, the appointment of the Deputy Postmaster-General having taken place at a period subsequent to, and under circumstances totally different from, that of the other individuals on the Establishment. With respect to this office we have already intimated the mode in which, as it appears to us, the duties of general superintendance over the local Establishment may be most beneficially exercised, and we have therefore only to repeat, that our detailed examinations of the various offices of which that Establishment is composed, have tended to confirm our opinion as to the expediency of the recommendations which we have already submitted.

Nineteenth Report,
pp. 20, 21, 22 & 23.

MAIL COACHES.

Eighteenth Report,
p. 20 to 25.
No. 44.

Ibid.

Ibid.

THERE is no distinct Mail Coach Establishment for Scotland, this part of the service being conducted as a part or continuation of that branch of the office in London, and consequently under the general superintendance and management of Mr. Johnson, upon the duties of whose office we have observed in a former Report. This officer having been officially employed at Edinburgh at the period of our inquiry there, we had the opportunity of taking his examination, as well as that of the Deputy-Superintendent or Inspector. Mr. Johnson described the mode of proceeding on establishing a mail coach in Scotland, which appears to be in all respects the same as that pursued in England, with the exception of the differences arising from the more limited means of obtaining contractors, and the difficulty thrown in the way of all contracts in the former country by the heavy expense of tolls. The grounds upon which a new mail coach is recommended are the same in both parts of the kingdom, viz. increased accommodation to the public correspondence, and a probability of obtaining a return for the expense to be incurred; the latter consideration, however, is that by which the Department has been principally guided, the only case in which it has not been allowed to prevail in Scotland having been stated by Mr. Johnson to be the instance of the mail diligence between Inverness and Thurso. This communication was established by the Postmaster-General under a special authority from the Government, who had been led to interfere on a representation made by the principal proprietors and other parties connected with that district. This representation, it appears, was made in consequence of the rejection, by the Postmaster-General, of a previous application, on the grounds of expense; the Treasury, however, were induced to authorize the establishment at a higher rate of mileage than is usually paid, and also to give to the contractor the benefit of an exemption from the mileage-duty paid to the Stamp-Office. Mr. Johnson stated the result to have been a very great accommodation to the country in the establishment of a public carriage, where it is pretty certain one could not otherwise have existed; and he added, that he had no doubt that the revenue of the Post-Office would be ultimately increased by it. The opinion above expressed as to the public benefit arising from keeping open a regular communication in this remote part of the country was confirmed to us from so many other quarters during our stay in Edinburgh, that we have no doubt the measure would be found to have been fully justified even at a much greater sacrifice of expense than appeared to have been incurred. Mr. Johnson stated that great improvements had recently been effected in the Mail Coach Establishment of Scotland, as well as in the country posts generally, by the substitution of horses or carriages for foot-posts. The terms on which the mails are contracted for in Scotland are in general nearly the same as in England, and the rate of travelling has of late years become more nearly equal. The principal distinction with respect to this branch of the service in Scotland, as compared with England, arises (as already intimated) from the circumstances of the mails being subjected, in the former part of the kingdom, to the payment of turnpike tolls, from which, as is well known, they are in the latter wholly exempt. This part of the subject appears to call for a few observations.

TOLL DUTIES.

33 G. III. c. 63.

The exemption from payment of all tolls which, by the Act of the 25th Geo. III. was granted to all carriages carrying the mail or packet made up under the authority of the Postmaster-General, was extended to Scotland, equally with the rest of the kingdom, until the year 1813, in which year an Act was passed, intitled, "An Act to repeal the exemption from toll granted for, or in respect of carriages with more than two wheels carrying the mail in Scotland, and for granting a rate for postage as an indemnity for the loss which may arise to the revenue of the Post-Office from the payment of such toll."

Sec. 6.

Under this Act the Postmaster-General was authorized to charge on all letters conveyed by any mail or carriage in Scotland with more than two wheels, "in addition to all other rates and duties now payable for the conveyance by the post of such letters and parcels, the sum of one halfpenny for each letter and packet." So far as it was the object of the Legislature in passing the above Acts to promote
the

the formation and improvement of the mail-coach roads in Scotland, we believe there is no doubt that this object has been effectually obtained; but with respect to the further object, expressed in the title of the Act, of providing a compensation to the Post-Office Revenue for the expense to be incurred by the tolls through an additional rate of postage on the letters conveyed by the mails, it is equally clear that the measure has, in a great degree, failed of producing the result proposed: either from an original miscalculation, or from the occurrence of unforeseen circumstances, the additional halfpenny has fallen very far short of raising the sum paid out of the Revenue on account of tolls. Mr. Johnson stated the latter sum at about 15,700*l.* annually, and added that there was every reason to believe that the additional halfpenny did not produce above one third of that amount. Mr. Godby also stated the amount paid for tolls at about 16,000*l.* a year, and the whole of the mileage or charge paid by the Department for the conveyance of all the mails at not above half that sum. The actual amounts paid annually for tolls in the years 1821 to 1827 respectively inclusive, appear, from a Return which was ordered by the House of Commons to be printed on the 4th February 1825, and from an account which is annexed in the Appendix, to have been as follows, viz.

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No. 47.

Parliamentary
Papers, 1825,
No. 11.

Appendix,
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	£.	s.	d.
1821 - - - - -	12,030	-	6
1822 - - - - -	14,028	4	2
1823 - - - - -	15,428	6	9
1824 - - - - -	15,702	10	8
1825 - - - - -	15,748	8	7
1826 - - - - -	15,872	7	7
1827 - - - - -	15,470	6	1
Forming a Total of - - - £.	105,802	4	2

In these seven years; whilst the amount paid for mileage in the nearly corresponding period, was as follows:

	£.	s.	d.
In the year ended 31st July 1821 - - -	6,552	9	11
1822 - - - - -	7,439	2	2
1823 - - - - -	7,103	9	4
1824 - - - - -	7,061	3	3
1825 - - - - -	8,347	9	11
1826 - - - - -	8,149	4	4
1827 - - - - -	7,682	12	7
Total - - - - - £.	51,578	4	1

No. 38, 40.

From the Parliamentary Return it appears, that the amount of monies raised and paid to the Post-Office in Scotland, under the authority of the Act of 53d Geo. III. c. 68, may be estimated at about 8,000*l.* per annum: assuming therefore the average annual amount paid for tolls to have been about 15,000*l.*, the aggregate loss by the Department, from the passing of the Act up to the present time, would be about 112,000*l.*

In the Appendix will be found a detailed Account shewing the proportional amount of toll-duties paid to each county in Scotland, on the respective lines of roads, in the four years ended 31st January 1828.

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The heavy annual loss which has thus been incurred, contrary to the declared intention of the Legislature, appears to us to call for a revision and alteration of the terms of the above arrangement; and there are also, in our opinion, strong additional objections to its continuance, on the ground of the manifest inconvenience which results from the existence of so important a difference in the law applicable to the same service in the two parts of the kingdom. Mr. Johnson stated that it was "highly probable that a much greater extension of the mail coaches would have taken place in Scotland but for their being subject to tolls, which increases the expenditure so greatly, that we have been prevented extending them; when we have established a mail coach, if another coach has been set up, they have

No. 44.

“ sometimes permitted that coach to go at half the tolls.” From the same examination it will appear, that in consequence of the heavy expense arising from the tolls, the Postmaster-General felt himself compelled to refuse the application for a mail coach between Perth and Glasgow, although it was an object of great public accommodation, until an agreement was entered into with the trustees of the road to allow it to run at one half of the regular rate of tolls. Mr. Johnson stated his belief (which was confirmed by other evidence) that it was a very common practice in Scotland for the proprietors of stage coaches to make bargains with the trustees of the roads for their coaches to pass at lower rates than the mails; and he mentioned instances of the existence of such bargains on several of the principal roads. These bargains he described as having a most injurious effect in the way of competition against the mails, and that in consequence the mails, upon some of the most important lines of communication, were maintained with great difficulty. He farther expressed an opinion, which was confirmed by Sir Francis Freeling, that in many instances in Scotland the applications for the establishment of a mail coach are made principally with a view to the funds which it would supply for the maintenance of a road. The tolls payable by the mail coaches under the above Act of Parliament are directed not to be collected at the gates, but to be paid by the Deputy Postmaster-General to the trustees of the several roads, or in such manner as may be agreed upon between them, so that the same shall be paid at least every three months. It is also provided that these tolls shall not be let to farm. Mr. Godby stated that they pay the demand of the trustees, whatever it may be, if it accords with their Turnpike Act. Previous to the payment, however, a certificate is required, signed by the trustees, that the amount of their demand is that which is payable under the Act.

By the General Turnpike Act for Scotland, (4 Geo. IV, c. 49,) the trustees of the several roads are empowered to enter into agreements with the Postmaster-General for the payment of tolls to be taken for mail coaches, without any limitation as to the amount of the tolls to be taken, or as to the number of years for which the composition shall be made. This power, it should be observed, is confined to the case of mail coaches, and consequently does not authorize any of the numerous cases of composition, mentioned by Mr. Johnson, in which less than the prescribed rate is taken from private stage coaches.

With a view to put a stop to this practice, and to prevent the injurious competition which the proprietors of such coaches are thereby enabled to maintain against the mails, Mr. Johnson suggested that any future Act of Parliament on this subject should contain a general clause, declaring that mail coaches should, on all roads, pass at the lowest rate at which carriages of the same description are permitted to pass on those roads; so far as such an enactment would apply to the conduct of the trustees under the Acts, we think there can be no doubt of its justice and propriety; but it should be considered that in Scotland, as well as in England, the tolls are very generally in the hands of lessees under the trustees, and that it would be extremely difficult, if not impracticable, to prevent the object of any such clause from being altogether defeated by the secret agreements of parties in whose hands the tolls to be received have, under their lease, assumed in a great degree the character of private property.

It is evident, however, that in order to support the mails on their present footing in Scotland some alterations of the law are requisite; and, on a general view of the subject, we would recommend as the most effectual measure for this purpose, and also with the object of removing the many inconveniences to which the difference of the law in the two parts of the kingdom gives rise, that the exemption from tolls should be restored to the mail coaches in Scotland, leaving the maintenance of the roads to be provided for by the same means as are applied to that object in the other parts of the kingdom.

In case however any sufficient reasons (of the existence of which we are wholly ignorant) could be urged for the continuance of this unequal and heavy charge upon the Post-Office revenue, we would suggest that at all events the law should be altered by which the compensation intended to be provided for that loss is limited to one halfpenny on each letter. Besides the objection arising from the general
insufficiency

Appendix,
No. 14.

No. 43.

3 G. III, c. 68,
s. 4.

Appendix,
No. 47.

4 G. IV, c. 49,
s. 45.

Appendix,
No. 44.

insufficiency of this addition for the object proposed, to which we have already adverted, it is obviously contrary to all usual principles of charge, that the rate imposed should have no reference to the distance of road over which the letter is carried, and that the addition should be the same, as observed in the examination of Mr. Johnson, whether, on leaving Carlisle, it passes only to Lockerby, or is carried to Inverness.

Appendix,
No. 41.

So long as the Act of the 53 Geo. III. shall continue in force, it seems to be essential that its provisions should be extended so as to make the compensation which it proposes more nearly adequate to the expense which is thereby thrown from one branch of the public service on another.

DEPUTY SUPERINTENDENTS OF MAIL COACHES.

In the superintendance of the mail coaches of Scotland, Mr. Johnson is assisted by two Deputy Superintendents, or Inspectors; the principal of these is Mr. Joseph Wilson, whose district extends over the whole of the country north of Edinburgh, and a considerable portion to the south, with the exception of the line from Carlisle to Glasgow, which is under the inspection of Mr. Woolmer, together with a district in England. We refer to the examination of Mr. Wilson for full practical details on the manner in which this service is conducted in Scotland, in farther illustration of which we have annexed in the Appendix a series of the weekly journals of Mr. Wilson, for the quarter ended 5th April 1827. It will be observed that he considers himself as belonging exclusively to the English Establishment, and that he has scarcely any connexion with the authorities in Scotland beyond what arises from his having a room in that office, and his receiving his weekly pay there. In our Eighteenth Report we have observed at some length upon the general constitution and establishment of Mr. Johnson's Office, of which the above-mentioned Deputy Superintendents form a part. We have also submitted the reasons upon which it has appeared to us to be desirable that a material alteration should take place in the manner in which the business of that office should in future be conducted; and we have added a proposal for a future official establishment in the event of our recommendation being adopted. A principal feature of our recommendation, it will be seen, is the combination of the offices of the Deputy Superintendents or Inspectors with those of the District Surveyors. This measure would of course extend to Scotland; and it seems only necessary to add on this subject, that a consideration of the evidence which we received in that part of the kingdom, has tended to confirm the impressions which we derived from the examination of the same branch of the Department in England, that this alteration, if carried into effect, under an efficient system of superintendance, would be found in many respects conducive to the good management of this important head of service, and at the same time would be attended with a material reduction in the general expenditure.

No. 61.

No. 10.

Eighteenth Report,
P. 52 to 58.

DEPUTY POSTMASTERS.

WE had no opportunity of taking examinations in Scotland of any of the provincial postmasters except at Glasgow, where Mr. Bannatyne was examined at some length, and gave full information of the state of his office at that time. The changes which have subsequently taken place in the arrival and departure of the mails have necessarily occasioned material alteration in the general arrangements of the business, and have rendered a considerable part of these details inapplicable to the present circumstances. The only fact arising out of his evidence to which we think it necessary now to call attention, is that which relates to the situation of the Post-Office. At the time of our visit to Glasgow, we received many representations as to the inconvenience of the spot in which the office was placed, both with respect to the means of access by the public, and more especially with respect to the risk and difficulty attending the conveyance of the mail bags between the coaches and the office. We beg to refer to a recent examination of Mr. Marquon, in which the statement of these inconveniences is fully confirmed; and we would suggest that if the insecurity and delay in the transaction of the official business shall (upon an immediate local inquiry) be found to prevail to the extent which has been described to us, measures should be adopted, either for such improvements in the present

Appendix,
Nos. 62, 63.

Nos. 62, 63.

present office as would prevent the inconveniences which have been complained of, or (which we should think more desirable) for the total removal of the office to a situation better adapted for the convenient and secure discharge of its business, considerations obviously of such peculiar and extensive importance in the case before us, as to justify their attainment even at an increase of expense to the Department.

ACCELERATION OF THE EDINBURGH AND GLASGOW MAILS.

IN the course of our preceding observations we have alluded to the alterations which had occurred (since the period of our visit to Edinburgh) in the times of the arrival and departure of the London mail, and we have stated enough to show that these alterations have been attended with a material increase of convenience to the public, and that the most important of the objects which, at the time of our inquiry, were put forward in the applications and memorials of the public bodies which are referred to in our examination of the superintendent of mail coaches, have thereby been secured. It has, however, been thought (and, as appears to us, not without sufficient grounds,) that the present arrangements are susceptible of still further improvement, more especially as respects the communication with the two principal cities of Scotland. The further alterations which are in view, and the grounds on which they are applied for, will be found fully explained in the several documents, which are annexed in the Appendix, and which bring clearly under view the sentiments of various important public bodies, including the "Convention of Royal Burghs," the "Chartered Banks and Private Bankers," the "Chamber of Commerce," and the "Conveners of Public Bodies," and "Bankers in Edinburgh;" the "Chamber of Commerce of Glasgow," the "Merchants of Liverpool interested in the intercourse with Scotland," and the "Corporation of York." The consideration which is due to these public bodies, and the acknowledged importance, (especially in a commercial view) of the objects which are sought to be obtained by them, would naturally attract our peculiar attention to the representations which have been thus submitted to us, and would lead us to take the first opportunity of prosecuting such inquiries into the details of the measures proposed, as might enable us to submit the fullest information which might be required for coming to a decision on the subject. The question for consideration, however, is one which obviously does not belong exclusively to Scotland, and the decision upon it must be formed with reference to various considerations belonging to the communications in the more southern parts of the kingdom; it is, in fact, a material part of the general subject of the mail-coach communications, to which it has always been our intention to direct a comprehensive course of inquiry. Our constant employment, since the period of our inquiries in Edinburgh, on the preparation of Reports on the other Departments of the Revenue, and on other branches of the Post-Office service, have hitherto prevented us from taking the steps necessary for carrying that intention into effect, and the attention which we have been enabled to direct to the subject of the above-mentioned communications, has been accordingly incidental and temporary, and in no respect sufficient to allow of our submitting any deliberate opinion on the points adverted to by the documents to which we have above referred. The whole subject, we understand, is at the present moment under the consideration of the Government, and we shall therefore conclude this brief notice of it, by requesting your Lordships' attention to the annexed examinations of Mr. Macqueen, a member of the Chamber of Commerce of Glasgow, in which will be found full information with respect to the views entertained by the commercial bodies in that city.

UPON the subject generally of the Post-Office communications throughout Scotland, we beg to call your Lordships' particular attention to the Returns which are annexed in the Appendix, and which contain much valuable information in reference to the number and distribution of post-towns, as well as of all places at which letters are delivered by means of Post-Office arrangements; the distances of such post-towns or places from London, the rates of postage to each, the gross revenue of the respective post-towns, and the salaries and emoluments of the several deputy post-masters.

Appendix.
No. 44.

Nos. 64, 65, 66, 67.

Nos. 68, 69.

Nos. 31, 32, 33, 34.

masters. In adverting to these documents in this place, it is only necessary for us to repeat the observation which we have offered in our Nineteenth Report, in alluding to the internal communications of Ireland, that the latter, as well as those of Scotland, were reserved as the subject of remark in a subsequent Report, which should comprehend the system under which the internal communications generally throughout the whole of the United Kingdom are at present conducted, and in which it would be our endeavour to submit some suggestions towards the amelioration of that system, and the better conduct of those communications, which might be conducive to the public convenience, and at the same time beneficial to the public revenue.

Nineteenth Report,
p. 24.

WALLACE. (t. s.)
 W^m J^{rs} LUSHINGTON. (t. s.)
 HENRY BERENS. (t. s.)

Office of Revenue Inquiry, }
 8th February 1830. }

SCHEDULE.

PRESENT AND PROPOSED ESTABLISHMENT - - - - .

PRESENT ESTABLISHMENT.

DESCRIPTION OF OFFICE	SALARY.		OTHER EMOLUMENTS.		TOTAL SALARY and EMOLUMENTS.	
	£.	s. d.	£.	s. d.	£.	s. d.
DEPUTY POSTMASTER-GENERAL AND CASHIER - -	800	- -	-	-	800	- -
Clerk to d ^r and Deputy Cashier - - - -	250	- -	-	-	250	- -
SECRETARY - - - - -	600	- -	(Apartment, with Cash and Credits)	-	600	- -
First Clerk - - - - -	150	- -	-	-	150	- -
Second d ^r - - - - -	90	- -	-	-	90	- -
Third d ^r - - - - -	70	- -	-	-	70	- -
ACCOUNTANT AND CONTROLLER OF REVENUES -	250	- -	-	-	250	- -
First Clerk - - - - -	150	- -	-	-	150	- -
Second d ^r - - - - -	85	- -	-	-	85	- -
Third d ^r - - - - -	70	- -	-	-	70	- -
LETTER-BILL CLERK - - - - -	80	- -	-	-	80	- -
TWO SURVEYORS,						
One at - - - - -	300	- -	120	- -	420	- -
One at - - - - -	240	- -	140	- -	380	- -
SOLICITOR - - - - -	100	- -	450	13 -	550	13 -
INSPECTOR OF DEAD LETTERS - - - - -	160	- -	120	10 11	280	10 11
Clerk to d ^r - - - - -	80	- -	-	-	80	- -
LETTER-OFFICE,						
Superintending President - - - - -	190	- -	187	11 -	377	11 -
Senior Clerk and President - - - - -	190	- -	-	-	190	- -
First Clerk - - - - -	134	- -	-	-	134	- -
Second d ^r - - - - -	90	- -	-	-	90	- -
Third d ^r - - - - -	90	- -	-	-	90	- -
Fourth d ^r - - - - -	80	- -	-	-	80	- -
Fifth d ^r - - - - -	80	- -	-	-	80	- -

SCHEDULE.

- - - - - POST OFFICE, SCOTLAND.

PROPOSED ESTABLISHMENT.

DESCRIPTION OF OFFICE.	FIXED SALARY.	Salary with Increase for Length of Service:			
		Under 5 Years.	After 5 Years.	After 10 Years.	After 15 Years.
See 19th Report, p. 90, 91, 92, 93.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CASHIER - - - - -	300 - -	- - -	- - -	- - -	- - -
Clerk to d ^r - - - - -	- - -	90 - -	100 - -	110 - -	120 - -
SECRETARY - - - - -	500 - -	- - -	- - -	- - -	- - -
First Clerk - - - - -	- - -	200 - -	230 - -	250 - -	300 - -
Second d ^r - - - - -	- - -	90 - -	110 - -	130 - -	150 - -
Third d ^r - - - - -	- - -	90 - -	110 - -	130 - -	150 - -
ACCOUNTANT AND COMPTROLLER OF BYE-LETTERS - - - - -	300 - -	- - -	- - -	- - -	- - -
First Clerk - - - - -	- - -	140 - -	160 - -	180 - -	200 - -
Second d ^r - - - - -	- - -	90 - -	100 - -	110 - -	120 - -
Third d ^r - - - - -	- - -	90 - -	100 - -	110 - -	120 - -
LETTER-BILL CLERK - - - - -	- - -	90 - -	110 - -	130 - -	150 - -
Two Surveyors, each - - - - -	200 - -	- - -	- - -	- - -	- - -
With travelling allowances of 11d. per mile, and 21s. per day, when on duty.					
SUPERINTENDENT OF DEAD AND MISSENT LETTER OFFICE - - - - -	250 - -	- - -	- - -	- - -	- - -
One Clerk - - - - -	- - -	90 - -	100 - -	110 - -	120 - -
INLAND OR LETTER OFFICE:					
Two Presidents, each - - - - -	300 - -	- - -	- - -	- - -	- - -
Four Assistant Clerks, each - - - - -	- - -	140 - -	160 - -	180 - -	200 - -
Fourteen Junior Clerks, each - - - - -	- - -	90 - -	100 - -	110 - -	120 - -
One Inspector of Letter Carriers - - - - -	- - -	90 - -	100 - -	110 - -	120 - -
Thirty-one Letter Carriers, each - - - - -	- - -	50 - -	60 - -	70 - -	80 - -
Four Messengers, each 20/ per week.	- - -	- - -	- - -	- - -	- - -

SCHEDULE.—Present and Proposed Establishment of Offices, &c.—continued.

PRESENT ESTABLISHMENT.

DESCRIPTION OF OFFICE	SALARY.	OTHER EMOLUMENTS.	TOTAL SALARY and EMOLUMENTS.
	£. s. d.	£. s. d.	£. s. d.
<i>Letter Office—continued.</i>			
Sixth Clerk - - - - -	70 - -	151 - -	191 - -
Seventh d ^r - - - - -	70 - -	151 - -	191 - -
Eighth d ^r - - - - -	70 - -	- - -	70 - -
Ninth d ^r - - - - -	70 - -	- - -	70 - -
Tenth d ^r - - - - -	60 - -	- - -	60 - -
Eleventh d ^r - - - - -	60 - -	- - -	60 - -
Twelfth d ^r - - - - -	60 - -	- - -	60 - -
Seven additional Clerks:			
Four at £. 60. each - - - - -	240 - -	- - -	240 - -
Three at £. 55. d ^r - - - - -	165 - -	- - -	165 - -
Probationary Sorter - - - - -	55 - -	- - -	55 - -
Scamper - - - - -	53 - -	5 18 6	57 18 6
First Assistant d ^r - - - - -	50 - -	5 18 6	55 18 6
Second Assistant d ^r - - - - -	45 - -	- - -	45 - -
SUPERINTENDENT OF LETTER CARRIERS - - - - -	54 12 -	39 1 -	93 13 -
<i>Thirty-one Letter Carriers:</i>			
7 at 19/6 per week - - - - -	354 18 -	- - -	354 18 -
7 at 18/6 - - - - -	326 14 -	- - -	326 14 -
11 at 17/6 - - - - -	500 10 -	- - -	500 10 -
6 Supernumeraries at 17/6 - - - - -	273 - -	- - -	273 - -
Two Letter Messengers at 17/6 per week each - - - - -	91 - -	- - -	91 - -
One Beggar at 21/ per week - - - - -	54 12 -	- - -	54 12 -
One Assistant d ^r and Sorter of Newspapers, at 51/ per week - - - - -	54 12 -	- - -	54 12 -
One Messenger, at 51/ per week - - - - -	54 12 -	- - -	54 12 -
Fourteen Receiving Houses, at £. 10. per annum each - - - - -	140 - -	- - -	140 - -
HOUSEKEEPER - - - - -	70 - -	15 - -	85 - -
PORTER - - - - -	45 - -	- - -	45 - -
TWO WATCHMEN AND PORTERS, at 17/6 per week each - - - - -	91 - -	- - -	91 - -

PROPOSED ESTABLISHMENT.

DESCRIPTION OF OFFICE.	FIXED SALARY.	Salary with Increase for Length of Service :			
		Under 5 Years.	After 5 Years.	After 10 Years.	After 15 Years.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
TREASURER - - -	100 - -	-	-	-	-

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APPENDIX
TO THE TWENTIETH REPORT.

REPORTS, PAPERS, &c.

Appendix, No. 1. *

Sir,
I AM directed by the Earl of Caithness to make known to you, that in consequence of a discovery made of *francs* existing in this office, I laid the information before our solicitor upon Saturday, who considered it his duty to send for the procurator fiscal, and obtain the incorporation of the assistant stamper and two letter-carriers; Sunday intervening, they were brought before the sheriff substitute of this county yesterday. The examinations were continued this day, but as the sheriff has other business to engross his time, the solicitor thinks it will occupy several days before he can report his proceedings, or ascertain the extent. In the mean time, I have thought proper to intimate what has taken place. It is almost unnecessary for me to add, that it has given me much concern to think that mispractices have taken place, but since they have existed, I hope the discovery will be productive of beneficial effects. From the manner in which the solicitor has taken up the business, by bringing it before the sheriff, you may rest assured that it will be fully investigated.

I am, Sir, your most obedient, &c. &c.

Francis Freeling, Esq.

(signed)

William Kerr.

Reports, Papers,
&c.

No. 1.

Francs on the Post-office, Edinburgh, and measures adopted thereon in 1822.

My Lords,
NOT having received from the Post-office in Scotland any detailed account of the collusive *francs* in that department, I wrote a few days since, to desire I might receive such account for your Lordships' information, as far as the same could be made out, and I am as the expectation of receiving it.

The two last posts have brought me the enclosed from Mr. Bowie, the Scotch solicitor, containing the opinion of the Lord Advocate's senior depute; and a letter from Mr. Kerr, praying that a recommendation transmitted by Lord Caithness, in March, for the superannuation of * * * * * one of the clerks of the department, might stand over for the present. I infer that * * * * * may be implicated with the others.

Your Lordships will be distressed to see, that not less than eleven letter-carriers are suspended, one clerk absconded early, and two others are since implicated. It is lamentable to observe, that the greater part of the persons employed in the sorting-office appear to be involved in these criminal transactions, and there are not means of knowing to what extent, or for how long a period, the revenue has been injured by them. The opinion of the Lord Advocate's depute well deserves an attentive perusal, both for its reasonings and inferences. The whole forms a frightful picture, and the subject must, hereafter, come under your Lordships' serious consideration in every point in which it is susceptible of.

All which is humbly submitted by

(signed)

F. Freeling.

(Enclosed in the foregoing.)

Sir,
I SEND you enclosed the opinion of Mr. Hope, the Lord Advocate's senior depute. It gives a sad picture, but too true. We are still going on with our examinations, and I am most ably assisted by Mr. Lamden, counsel for the Post-office. Eleven letter-carriers are now suspended, and one clerk, * * * * *, but more suspensions and subsequent removals must take place. I would have sent you Mr. Hope's opinion sooner, but I delayed in the expectation of being able to report finally, but this I now find cannot be in my power for eight or ten days. The investigations still occupy me from twelve to fifteen hours each day. Excuse haste, and believe me, &c. &c.

F. Freeling, Esq.

(signed)

John Bowie.

* N.B. As the several persons charged with being parties to the *francs* alluded to in the following papers were not brought to trial, or legally convicted, it has been thought right not to print their names.

(Enclosed in the above.)

Reports, Papers,
&c.Funds on the Post-
office, Edinburgh,
and resources
adopted thereon in
1822.Opinion for the Earl of Cathness on the pecognition respecting certain Funds
recently detected in the General Post-office at Edinburgh.

I HAVE considered, with the attention which the importance of the case required, the various papers transmitted to me connected with the pecognition in this case. I regret that it seems to me impossible to withhold belief from the confessions of * * * * * and * * * * *, which disclose a system of fraud, embezzlement, and moral depravity in this extensive public office, so extensive and alarming, that any public disclosure of the facts would occasion very general dismay and apprehension in the scientific and other money departments of Post-office correspondence, and which would create a feeling of insecurity and distrust that could not be counterbalanced by any advantages arising from a public disclosure of the facts.

I have little doubt that there is such evidence as would satisfy a jury of the guilt of * * *, * * * * *, and * * * * *, in regard to the embezzlement of postages paid for letters delivered on the 14th March, at the Crown agent's office in Edinburgh, but the expediency of any public disclosure of the circumstances of the case, of the facility with which similar funds may have been committed, and the extent to which these funds have in all probability been carried, is a matter quite distinct from, and independent of, the question as to the evidence against the several prisoners, and the chance of conviction.

It humbly appears to me, and I beg to urge this point for the consideration of the Earl of Cathness, that it would be very inexpedient to bring any of the parties to trial who are implicated in the present investigation. The grounds and the necessity for dismissal, and for a thorough change of the officers generally of the establishment, go so much farther than the legal evidence for conviction, that it humbly appears to me, that the confidence of the public in the propriety of the extensive changes which must necessarily take place would be considerably shaken if the public investigation in a court of law was limited, as it must be, to the comparatively trifling case of fraud, of which there is legal evidence in the present pecognition.

A trial of the parties implicated in that fraud would certainly demonstrate the facility with which extensive funds in the Post-office have hitherto been committed, and would necessarily create a very general feeling of insecurity and distrust; but bringing forward apparently so trifling a prosecution, more particularly as it does not appear to fall under any of the penal clauses of the Post-office Acts, would be considered as an admission by the Directors of the Post-office that they had no satisfactory evidence against any of the persons not directly accused in the particular fraud in question, and of course public confidence would be much shaken as regard to the propriety of the extensive changes which must take place in this extensive public department.

I am inclined, therefore, upon the whole to think, that it is not expedient to issue criminal letters against any of the parties implicated in this pecognition. I am induced to believe that it would be more expedient to complete and extend the investigation, with a view to ascertain what changes and dismissals are necessary among the inferior officers of the establishment. For this purpose I think * * * * * ought immediately to be examined, and would also recommend that the whole of the letter-offices on the establishment ought also to be examined on oath, as witnesses. It is probable that some of them will disclose the whole particulars of this system of fraud; or, at all events, the solicitor of the Post-office will be able to ascertain, from their manner under examination, which of them appear most trustworthy, or most likely to give farther information.

On reading the pecognition in this case, several important points occurred to me in regard to the internal economy and arrangements of the Post-office, which I should have taken the liberty of stating, if I did not feel that more minute information was necessary than it is possible for me to possess upon this subject.

Edinburgh, 6th April 1822.

The opinion of
(signed) John Hope, A.D.

Sir,

General Post-office, Edinburgh, 24th April 1822.

I AM directed by the Earl of Cathness to transmit the enclosed report, which I have received from our solicitor in respect to the turpitude and villany which has obtained in this office, so deplorable that I cannot enlarge upon the melancholy subject, and which is rendered not necessary at present, from the detail contained in the enclosed letter from Mr. Bowie to me.

F. Freeling, Esq

I am, Sir, &c.
(signed) William Kerr.

(Enclosure in the above.)

Sir,

General Post-office, Edinburgh, 23d April 1822.

IN consequence of Mr. Freeling's letter to you of date the 17th current, desiring that I should make a brief and condensed report of all the circumstances attending the frauds which have been committed in this office, for the information of their Lordships the Postmaster-General, I take the earliest opportunity of complying with Mr. Freeling's request, and my report shall be as brief as the extensive nature of the investigation, which is still going on, will admit of.

On Thursday night, the 14th March, * * * * * one of the letter-carriers, came to Mr. Thompson, the acting superintendent of these persons, and informed him privately, that certain letters had that day been delivered to Mr. Rolland, the Crown agent, the postages of which he said he did not think had been, or were to be accounted for to the Revenue.

This information was communicated by Mr. Thompson to you on the following day; and next morning (Saturday) you informed me of what you had heard, on which I went immediately to Mr. Rolland, the Crown agent, who of course could have no idea of the fraud committed. Mr. Rolland gave me the envelopes of the letters in question, and which had covered recognitions from the north country. On the backs of the envelopes, the postages and letter stamps appeared to be almost correct.

On getting these covers, I returned to the Post-office, and * * * * * was then called upon. When questioned by me as to the circumstances of the case, after a little hesitation, he said that he would tell the truth, and he then acknowledged that he was the letter-carrier for the district of the town where Mr. Rolland resides, but that the letters referred to had been delivered by * * * * * a supernumerary letter-carrier, from whom he had received five shillings "to hold his tongue."

On getting this information from * * * * *, I locked him into a room by himself, and then got up * * * * *, who in like manner, after considerable hesitation, acknowledged that he had delivered the letters, three in number, the postages on which amounted to 5*l.* 15*s.* 2*d.*; that he had received these letters regularly from * * * * *, assistant letter-stamper, to whom he had given 2*l.* 7*s.* or so, of the postage received from Mr. Rolland. After * * * * * had told his story, I locked him up as I had previously done * * * * *, but in a separate room.

* * * * *, the assistant letter-stamper, was then called in, and he, much more candid than the others, at once acknowledged the whole, further adding that he had received the letters in question from * * * * * * * *, one of the clerks in the letter-office, to whom he had given one pound of the money which he had received from * * * * *. Hence it appeared that the revenue had been defrauded of the above sum of 5*l.* 15*s.* 2*d.*, which had been privately divided amongst * * * * * * * *, and * * * * *.

* * * * * was then, like the others, locked up, and the sheriff and procurator fiscal sent for.

In the interim * * * * * * * * * * was examined, but he denied, in the most solemn manner, all knowledge of the business.

The sheriff and procurator fiscal having arrived, * * * * *, and * * * * * were immediately committed to prison, and on the Monday following, (the 18th March), I attended at the sheriff's office, to go on with the recognition.

These three individuals were fully examined, and two of them (* * * * * and * * * * *) not only gave evidence as to the particular fraud now described, but as to the existence of such malpractices amongst the carriers and others in this office for eleven or twelve years past. In consequence of this information, several of the clerks and letter-carriers were examined, all of whom, in the most solemn manner, denied that they had the slightest knowledge, or even suspicion, of the existence of any such irregularities.

Before proceeding further, I conceived it proper to lay the declarations of the persons who had been examined before Mr. John Hope, for his advice, in particular with respect to the expediency of instituting a criminal prosecution for the fraud which had been detected, Mr. Hope being the senior deputy of the Lord Advocate, and his lordship, as well as the Solicitor-General being at this time in London. Mr. Hope's opinion, expressing his sentiments as to the expediency of any criminal prosecution under existing circumstances, and recommending a very full investigation so as to ascertain the extent of the malpractices alluded to, I have already communicated to Mr. Freeling.

At this stage of the business I also found it necessary to take the assistance of Mr. Lumden, as counsel for the Post-office, who concurred in Mr. Hope's opinion, and has attended our investigation before the sheriff during the last two weeks. I shall here briefly state the import of our proceedings and discoveries within the period now referred to.

In the hope of more effectually getting at the truth, we resolved to put every one of the persons examined upon oath, although there was some difficulty or delicacy in this proceeding, because they all stood in the situation of parties who were themselves implicated in the malversations which formed the subject of our inquiry. We began with re-examining * * * * * and * * * * *, who not only confirmed on their oaths what they had formerly declared, but brought many important circumstances to light which they had not formerly noticed. After this we proceeded to take the depositions of most of the letter-carriers, all of whom, on their solemn oaths, denied that they knew or suspected of any such practices having ever existed in the General Post-office. At this period of our investigation it appeared both to the sheriff and procurator fiscal, that we had little or no chance of getting any further light on the subject, and they began to think that it would be a waste of time

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H 2

Reports, Papers,
&c.
No. 4.
Frauds on the Post-
office, Edinburgh,
and measures
adopted there in
1822.

Reports, Papers,
 &c.
 No. 1.
 Found on the Post-
 office, Edinburgh,
 and measures
 adopted thereon in
 1822.

to persevere in our inquiries. Mr. L. and I were however of opinion, that notwithstanding the discouragements with which we had met, an investigation of so much importance to the revenue should not be here dropped. He therefore proposed to put certain additional questions to those of the letter-carriers whom we suspected of having been most deeply concerned in the frauds; and when these persons were brought again into the presence of the sheriffs we told them, in the plainest terms, that we not only had strong reason for suspecting them of these frauds, but also for being convinced that they had entered into a combination for the purpose of committing perjury, in the hope of concealing their misconduct. The charges which we thus made, though upon mere suspicion, had the effect of producing a serious impression on one of the chief delinquents, * * * *, a letter-carrier, who, although he swore positively against the existence of such malpractices, was afterwards seized with remorse, and sent a messenger requesting that Mr. Lumsden and I would do him the favor to call at his house, as he was unable to come out. When we went there we found him in bed. He told us that he had been unable to sleep, and was greatly distressed in consequence of the perjury he had committed, and that he was now anxious to atone for that crime by making a full disclosure of the truth. After hearing his statement, we brought the sheriff and procurator fiscal to his house; and when he was again put upon his oath, he not only confessed that he knew of the malpractices in question, but that they had existed for eight or nine years; that every one of the letter-carriers (twenty-one in number), two of the stampers, and several of the clerks, had been in the daily practice of committing them, and that the carriers might make 12 s. or 15 s. each, at an average, in the course of a week, by these malpractices. Another carrier, * * * *, who had also sworn against such practices, next followed the example of * * * *, by confessing that he had perjured himself, and he confirmed * * * *'s testimony as to the general malpractices, in which he admitted, in like manner, that every one of the carriers, two of the stampers, and several of the clerks had been concerned.

Both * * * * and * * * * now acknowledged that the delinquents had combined to defeat our investigation by denying even on their oath the existence of these frauds.

It may be observed that * * * * and * * * *, when they have at length spoken the truth, have confirmed the testimonies of * * * * and * * * *. Almost the only point on which there is a shade of difference betwixt them, relates to the period during which these nefarious practices have been carried on, which * * * * represents as eleven or twelve years at least, whereas * * * * and * * * * do not carry it quite so far back.

From the testimonies of these persons it appears, that the revenue has been defrauded to the extent of about 2,000 l. a year during a great part of the period now adverted to; but it must be presumed that the delinquents will rather wish to conceal the full extent to which they have been plundering the public. The real or actual amount of their peculations cannot therefore be now ascertained. I may, however, here mention that * * * *, * * * *, * * * *, and several other of the individuals who have been concerned in these malpractices, are possessed of property which it is scarcely possible that they could have realized by the fair profits arising from their stations in the Post-office.

I have not yet mentioned, that * * * * and * * * *, a clerk in this office, absconded two days after * * * *, * * * * and * * * * were apprehended, although he does not appear to have had any connection with the postoffice fraud then discovered. * * * * appears to have been very intimate with * * * * above-mentioned, and when * * * * at length spoke out the truth, he informed us that he had given him 40 l. on the night before he absconded, so bear his expenses on the way. We have now discovered that * * * * was deeply implicated in the general malpractices.

I have in the next place to mention, that we have put it in the power of several other of the perjured delinquents to follow the example of * * * * and * * * * by speaking out the truth without reserve, as it is our great anxiety, by every possible means, to trace the full extent of the evil. But the individuals now alluded to being still obstinate, and having continued to declare that their depositions contain nothing but the truth, we have committed them to prison on a charge of perjury.

I am sorry to be under the necessity of adding, that the contagion which I have described has not been confined to this office, but has extended also to the Post-office at Leith; * * * *, * * * * and * * * * have all sworn to this effect; but there are other individuals in this office who had better opportunities of knowing what was going on at Leith, although we find much difficulty in extorting from them the truth. Two of them are now imprisoned for perjury, and we hope that a few days confinement will produce a salutary effect on their consciences. At the present moment our information is very imperfect with respect to the Leith transactions. We shall however not lose us here in using our best endeavours for bringing them to light; but before making any further advances towards that object, we must complete our inquiry with respect to the conduct of certain clerks in superior stations in our own office, whom we have already too much reason to suspect of having been concerned in the malpractices.

You are aware that most of the carriers, two of the stampers, and one clerk have been already suspended, and that it is our determination to recommend to the Postmaster-General the propriety of dismissing from the establishment every individual, be his situation what it may, who has had the slightest participation directly or indirectly in these peculations, or who has been aware of their existence, without communicating the circumstance to his superiors.

You may believe it gives me great pain to lay before their Lordships the Postmaster General, such a melancholy picture of human depravity as this report exhibits; but any regret or lamentation on the subject is now unavailing.

I am

I am afraid I must apologise for the length to which my report has extended; but I trust that their Lordships, for whose information it has been prepared, will make some allowance for its length on account of the great and alarming extent of the evils to which it relates.

I have the honour to be, Sir,

William Kerr, Esq.
Secretary G. P. O. Edinburgh.

Your most obedient servant,
(signed) John Bowie, Solicitor.

Reports, Papers,
&c.

No. 2.

Frauds on the Post-office, Edinburgh, and messengers adopted thereon in 1822.

My Lords,

General Post-office, 6th May 1822.

THIS second report upon the malpractices in the Post-office in Scotland exhibits a further deplorable picture of robbery and perjury.

No less than nine of the clerks in the Post-office at Edinburgh appear to be implicated. The collusion to plunder the revenue appears to have embraced almost all the persons employed in the establishment. The clerks and letter-carriers in the Post-office at Leith, have also been engaged in these nefarious proceedings, and in conjunction with the parties at Edinburgh, for five or six years past.

It is afflicting to see how deliberately, extensively, and systematically the whole has been carried on. Upwards of thirty persons seem to have acted together for many years past, and the greater part of them have endeavoured to clear themselves by perjury, which they have afterwards confessed!!!

A "final report" may be expected in a few days. Your Lordships will then have to consider what course you ought to pursue, in a case probably without example in any board of revenue.

In the meantime, if the Lord Advocate of Scotland should desire to see me upon it, we shall ascertain more decidedly whether criminal proceedings ought to be instituted against any of the parties, or whether a public board can refrain from bringing the parties to justice.

In concluding, as I do, the immense loss which the Post-office revenue has probably sustained in this course of wickedness, it is impossible not to feel for the character of the department thus brought into disrepute and discredit. The want of arrangement, check and discipline at the Edinburgh Post-office is too evident to be pointed out as one of the causes of this delinquency, and its consequences are too lamentable not to demand some special measures hereafter as to those with whom any degree of superintendance ought to have rested.

I see that the Scotch solicitor states, that Lord Caithness has accepted the resignation of some of the parties. I think that no resignation ought to have been accepted in a case where dismissal is too mild a punishment for such an offence.

All which is humbly submitted by
(signed) F. Freeling.

The Postmaster-General.

(Enclosed in the foregoing.)

Sir,

General Post-Office, Edinburgh, 1st May 1822.

I HAVE just received from Mr. Bowie, who has read over to me his second report upon the nefarious practices which have obtained in this office, and which I enclose for your information and government, and in a few days I expect to receive his final report upon this truly deplorable subject, when I will make such remarks as may occur to the Earl of Caithness and myself, having only time for the post to state what I have now done.

I am, Sir, &c. &c.

F. Freeling, Esq.

(signed) William Kerr.

(Enclosure in the above.)

Sir,

General Post-Office, Edinburgh, 1st May 1822.

REFERRING to my letter to you of 23 ult., which contained a report of the circumstances attending the frauds lately detected in this office, for the information of their Lordships the Postmaster General. I shall now proceed to detail the occurrences which have taken place since those contained in that report.

I formerly stated that * * * * * and * * * * * had made a full confession as to the existence of the frauds in question, and had acknowledged that they were guilty of perjury in having, when first examined on oath, denied that they knew of such frauds. I added, that it had occurred to Mr. Lumsden and myself as proper, that every one of the other perjured delinquents should be allowed an opportunity of confessing his crime as * * * and * * * had done, and that several had been accordingly brought before the sheriff, who nevertheless continued to adhere to their original depositions, in consequence of which they were committed on a charge of perjury. We hoped that a few days confinement would produce a good effect on those persons, and we have not been disappointed. They have at length, with the exception of one person (who is evidently a very weak man) made a full confession of their knowledge of, and participation in, the fraudulent practices, and such has been the effect of the commitment of these persons, that the whole of the other letter-carriers, some days afterwards waited upon us in a body, to confess that they had been engaged in these frauds, and had been induced to enter into a combination for the purpose of perjurying themselves, in the hope of concealing such malpractices.

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— Having

Reports, Papers,
&c.
No. 1.
Frauds on the Post-
office, Edinburgh,
and measures
adopted thereon in
1872.

Having detected and detected this extensive combination, we resolved that each individual of whom it was composed should undergo a new examination, in order that every circumstance within our reach should be brought to light, and that the Postmaster-General might have full information, before proceeding to the dismissal of those persons who had been concerned in the frauds.

The letter-carriers have successively been again examined on oath before the sheriff, and every one of them has confessed himself guilty of a participation in the fraudulent practices, and of perjury, in having formerly denied his knowledge of such practices. Not only have these clerks confessed their own concern in the frauds, but they have proved the guilt of the following clerks in the letter-office, with whom they have been accustomed to share the postages which ought to have been accounted for to the Revenue, viz:— * * * * *, (whom I formerly mentioned as having absconded), * * * * *, * * * * *, and * * * * *. You are aware that since this investigation commenced, * * * * * and * * * * *, have tendered their resignations to Lord Caithness, and that * * * * * had done the same thing six weeks ago, that * * * * * and * * * * *, had denied, on their oaths, all knowledge of the fraudulent practices, and that * * * * *, had also denied, although he was not examined on oath, because it was originally in contemplation to have made him the object of criminal prosecution for the fraudulent transaction which occurred on 14th March last, as stated in my letter of the 23d ult.

I regret to add that there are other clerks implicated in these misdeeds whose situation is considered as superior to the letter-office clerks. For it is proved by * * * * * the stamp, and several of the letter-carriers, that when * * * * * and * * * * * not the last clerks, were in the letter office, they also had some slight concern occasionally in the way of sharing postages with carriers. They have both been several years bar clerks, and it does not appear, except from the direct evidence of * * * * * alone, and some most suspicious circumstances, that in this capacity they have been guilty of any misdeed. I must further observe as to * * * * *, that we have discovered, that since these examinations began, he has been occasionally taking an opportunity of signifying to the carriers his approbation of the course they followed in denying their knowledge of the frauds.

In my last report, I further intimated that we were in the course of making some disclosures in the Post-office at Leith, and I have now to add, that it is at length fully ascertained that similar frauds have been practised in that office for at least five or six years past.

It is proved by almost every one of the persons who have been accustomed to carry the letter-bag from Edinburgh to Leith, that in addition to the bag, these carriers have very frequently received a few letters from the clerk in the Edinburgh office who made up the bag, which they delivered privately, either to * * * * *, the principal clerk in the Leith office, or to * * * * *, scots, and * * * * *, the three letter-carriers in that office. Having learnt these facts from various witnesses on oath, we requested of the sheriff and prosecutor to accompany us to Leith, where we took the delinquents by surprise, and made each of them undergo an examination on oath. In the outset of this proceeding, we fully apprised them of the nature and import of our discoveries, and cautioned them to beware of the crime of perjury, for which so many persons in their situations in the General Post-Office had exposed themselves to the punishment of the law. Our admission, however, was unavailing. We began with examining * * * * *, the clerk, and on his swearing that he never knew or suspected the existence of any such practices in the Leith office, the sheriff committed him for perjury. We then proceeded to the examination of old * * * * *, who was also committed for the same crime. After the commitment of these two, we expected that the other delinquents would at least have avoided the aggravation of their misconduct by perjury. But instead of this, each of them in his turn, viz. * * * * *, the assistant clerk, and young * * * * *, and * * * * *, the letter-carriers, also swore that they never suspected the existence of any such irregularities.

After * * * * * and * * * * * senior, had been four days in solitary confinement, they were again brought before the sheriff, when * * * * * emitted a declaration, confessing that he had prepared himself, and making a pretty full disclosure of the fraudulent transactions which had been carried on between him and the clerks in the General Post-office for five or six years past. Indeed he further stated, that such frauds had existed before he obtained his situation in the Leith office. He has now admitted that for several years past, the person who brought the letter-bag to this office from Edinburgh has more frequently come with than without the separate parcel of letters, the postage of which formed a private fund of division between him and the delinquents in the General Post-office. When called upon to name the clerks in that office who have sent him the parcels, he mentioned the following persons, * * * * *, * * * * *, and * * * * *. So systematic had these peculations become, that * * * * * says he used to keep written accounts of debit and credit with most of these persons, and that those documents were instantly cancelled or destroyed when a settlement took place. When interrogated with respect to the average amount of his annual profits arising from these fraudulent dealings, * * * * *, seemed somewhat reluctant to give any answer. He at length admitted, however, that he had been pocketing more than 100*l.* a year from this source, and that he has for some years past been in the practice of giving regularly to * * * * *, the assistant clerk, from twenty to thirty shillings per week, as a compensation for such proportion of the ill-gotten gain as * * * * *

was entitled to claim for his occasional assistance in receiving the private parcels, and concealing the matter from Mr. Newton, the postmaster. I may add, that * * * * * further acknowledged his having continued these fraudulent dealings down to the very day on which * * * * *, and * * * * * were apprehended, as stated in my last report. Such is the general import of * * * * * confessions. Having made it, he was recommitted on the charge of perjury.

We next proceeded to bring the other prisoner, * * * * * before the sheriff. But he still continued obstinately to deny that he ever knew or suspected the existence of any such fraudulent dealings. He was also recommitted on the charge of perjury.

Before concluding this report, I cannot help expressing my regret that we do not find ourselves in a situation to institute criminal prosecutions against any of the numerous delinquents, on the charge of fraud or embezzlement. By the common law of Scotland this would be competent, even without express authority under any statute applicable to the particular offence which has now been detected. But it unfortunately happens, that with the single exception of the transaction which occurred on the 14th March last, we have never been able to obtain such a specification of dates as to enable us to prepare an indictment against any of the offenders. Even had we obtained more precise information on this point, it would still remain a question, entitled to very serious consideration, whether any real benefit could result to the public from the disclosure of such complicated scenes of fraud as have now been discovered, most especially as I fear that any punishment which could be inflicted for trifling or insulated acts, must fall far short of being adequate to the long continued iniquities of the principal offenders. It is however some satisfaction for us to find, that we live in our own hands a pretty severe penalty on the whole of the delinquents by dismissing them from their situations which yielded them a livelihood. Accordingly you are aware that every individual, without exception, who has had the slightest share in these funds, or been aware of their existence, has either been suspended or has resigned, to save him from this disgrace, and that several attempts, from respectable quarters, to use influence in favour of some of the clerks, have completely failed.

Whether criminal proceedings should be raised against any of these persons on the charge of perjury, for which five of them are now prisoners, is also a question deserving deliberate attention. It is plain that for the purpose of establishing this charge before a jury, the whole circumstances connected with these funds must be exposed to public view; and the inexpediency of making such a disclosure, is a point on which Mr. Hope and Mr. Lumsden are confirmed in their opinion by our more recent discoveries. Mr. Lumsden having attended the whole examinations since my last report, and Mr. Hope having been informed of the result.

I beg leave, however, to suggest to Mr. Freeing, the propriety of his having a personal interview with the Lord Advocate, who is now in London, in relation to the extraordinary circumstances which it has been my painful duty to detail; and with the view of preparing his lordship for such a conference, I have taken the liberty of sending him, by this post, copies of this and my last report.

I have felt it my duty, without delay, to make this further communication as consequence of our more recent discoveries; and I trust that in the course of a very few days, we shall be able to complete this arduous investigation, when I shall immediately communicate my impressions as to the result of the whole, together with various suggestions which have already occurred to Mr. Hope, Mr. Lumsden, and myself, with respect to the introduction of such checks and improvements in our establishment as may afford us a reasonable hope of effectually preventing the recurrence of such evils in time to come.

I remain, Sir, &c.

(signed)

John Bowie,

Solicitor.

William Kerr, Esq. Secretary G. P. O. Edinburgh.

(Minute on the above.)

WE think Lord Caithness should be instructed not to accept any resignation, and, considering the extent of the mischief, it will require some extraordinary proceedings to put the office upon a right footing. A consultation with the Lord Advocate will be necessary, and it is worth considering, whether the assistant secretary should not go to Edinburgh (at the time of Mr. Goolby's taking upon him the duties of the office) with such powers as may be consistent with those enjoyed by Lord Caithness, but large enough to eradicate the system which has so long prevailed, and place the office upon a proper footing.

(signed)

Chichester.

Salisbury.

My Lords,

General Post-office, 20th May 1822.

THESE painful proceedings at Edinburgh are now approaching to a close. It is stated in result, by the solicitor, that of the sixty-two persons employed in the Post-office at Edinburgh and at Leith, not less than forty-one are implicated in these frauds. He has enumerated those who are free from suspicion, and those, whether officers, clerks, or letter-carriers, who have been guilty of these malpractices.

It appears to me that your Lordships have some serious duties still to discharge in this distressing case.

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Reports, Papers,
&c.

No. 1.

Frauds on the Post-
office, Edinburgh,
and measures
adopted thereon in
1822.

Reports, Papers,
&c.

No. 1.

Funds at the Post-
office, Edinburgh,
and treasures
sequestered thereon in
1822.

It naturally remains to be inquired if any, and what checks were established at the Post-office Edinburgh, and whose duty it was to see that such checks were effected. The Post-office there, like our own, has presidents to watch over and control the proceedings. If there has been any want of care in those whose duty it was to superintend, although free from the guilt of participation, they must be highly reprehensible, on the ground of negligence to the interest of the revenue, and disobedience of orders.

The inquiry will naturally embrace a review of the whole of the arrangements in the Post-office at Edinburgh, in their various branches and connections.

I presume it will also be your Lordship's duty to apprise the Treasury of all these unfortunate facts. But I confess, although many details have been sent up to us at different times by the Scotch officers, I do not see how we can make any clear narrative of these transactions, in their rise, length of time which they have been carried on, the amount of the loss sustained, and the degrees of guilt, &c. &c. It may be right, therefore, to communicate with the Lord Advocate of Scotland on all the points connected with the subject. The Postmaster-General are called upon to decide whether the parties who are detained in custody should or should not be prosecuted. The Lord Advocate's decided opinion is necessary upon that point as well as of the guilt of the parties, and especially those who strongly deny any direct or indirect participation in these robberies. It is true, that the opinion of the Lord Advocate's deputy goes to the impolicy of any judicial proceedings, but I repeat, that your Lordship must first be satisfied of the criminality of all the parties; and secondly, receive the sanction of the highest legal opinion, as to the line you are to pursue, in discharging your duty by the public in this most lamentable business by prosecution or otherwise.

All which is humbly submitted by

(signed) F. Freeling.

P. S. Your Lordships will understand that we have no prenegations, nor affidavits, nor examinations before us, and that it is stated by the solicitor that those of the parties, viz. "*****", surveyor; "*****" and "*****", window men, deny all most solemnly."

The Postmaster-General

(Enclosed in the foregoing to the Postmaster-General.)

Sir,
General Post-office, Edinburgh, 15th May 1822.
I AM directed by the Earl of Caithness to transmit for your and the information of their Lordships the Postmaster-General, the enclosed Report, which was submitted to the perusal of his Lordship by myself this forenoon.

In transmitting this concluding communication upon the lamentable events which have obtained in this office, I hope, as it does not appear incumbent, that you will have the goodness to excuse my adding more, than that I am, with respectful regard,

Sir, your most obedient, &c. &c.

F. Freeling, Esq., &c. &c.

(signed) WILLIAM KERR.

(Enclosed in the above.)

Sir,
General Post-office, Edinburgh, 15th May 1822.
HAVING now at length concluded our investigation respecting the extensive and long-continued frauds which have been recently detected in this office, it only remains for us to communicate through you to the Postmaster-General, the result of the evidence applicable to the various classes of delinquents. You will find an abstract hereto annexed from which it appears that of those now or lately on the establishment, forty-one persons in all have been concerned in these frauds. Of these, thirty-five have acknowledged their guilt. These thirty-five consist of four clerks, two stampers, twenty-one regular, and three supernumerary letter-carriers, all in this office; and two clerks, and three letter-carriers in the Leith-office.

In addition to the thirty-five persons now alluded to, there are six whose guilt is established by the evidence of various witnesses on oath, but no confessions have been obtained from any of these persons. They consist of one surveyor and five clerks.

The four clerks to whom we have referred as being among the persons who have acknowledged their guilt, have all tendered their resignations; but you are aware that none of these resignations have yet been accepted by Lord Caithness. For the names of the individuals we refer you to the annexed list, in which you will also find the names of the six persons, who have made no confession, together with some short notations in reference to the situation of each.

Out of the whole number of delinquents, the following persons are now prisoners, viz.

- | | | |
|----------|---------------------|------------|
| 1. ***** | carrier, for fraud. | } perjury. |
| 2. ***** | stampers, | |
| 3. ***** | carrier, | |
| 4. ***** | carrier, | |
| 5. ***** | Leith clerk, | |
| 6. ***** | Leith carrier. | |

In addition to ***** above-mentioned, ***** and ***** , clerks, might be indicted for the fraud detected on the 14th March last, for which ***** was committed.

But

See enclosure
No. 1.

But * * has absconded, and * * * * appears to be in the last stage of a consumption. It will, however, be in your recollection, that I have already expressed doubts, suggested by the opinions of counsel, with respect to the expediency of any such indictment.

As we are humbly of opinion that there is sufficient legal evidence against all and each of the forty-one persons above alluded to, the guilt of every one of them having been established by at least two witnesses on oath, we feel it our duty, in following out the course which was proposed in the Report to you of date 23d April, relative to these matters, respectfully to recommend to the Postmaster-General the expediency of dismissing the whole of these persons from this establishment. How far it may be expedient to take steps for visiting the misconduct of these delinquents with a more severe punishment, it is for the Lord Advocate to decide.

For the satisfaction of the Postmaster-General, there will also be found annexed, a list (No. 1.) of the remaining members of our establishment, being twenty-one in number, with respect to whom we have the pleasure to state, that there is not only no accusation brought against any one of them, but in the whole course of this extraordinary investigation not a single circumstance has transpired tending to throw the slightest shade of suspicion on the conduct of any one of their number, or even to afford a presumption that any one of them knew of, or suspected the existence of these malpractices.

As you are already aware that these reports are the joint production of Mr. Lumsden and myself, and that we have completely concurred in the whole opinions expressed in the course of them, we have conceived it proper that each of us should subscribe this letter, which has been written with the view of respectfully commencing to the Postmaster-General our united sentiments with regard to the mode in which the delinquents should be dealt with.

Since preparing the above report we have had an opportunity of showing it to Mr. Tait, the sheriff substitute of Edinburgh, before whom the whole evidence in this investigation was taken; and we have the satisfaction to find that he entirely concurs with us in the sentiments which we have expressed regarding every one of the delinquents who have been before him.

We have the honour to be, Sir, &c. &c.

(signed)

Hugh Lumsden,
Counsel for the Post-office.
John Blearie,
Solicitor.

William Kerr, Esq.
&c. &c.

(No. 1.)

LIST of Persons who have acknowledged their Guilt.

EDINBURGH OFFICE.

21	Regular letter-carriers.	
3	Supernumerary ditto.	
2	Assistant letter-stampers.	
1	Mr. * * * *, clerk.	} These four clerks have tendered their resignations.
1	Mr. * * * *, ditto.	
1	Mr. * * * *, ditto.	
1	Mr. * * * *, ditto.	
—		
30		

LEITH OFFICE.

2	Clerks, * * * * and * * * * *
3	Letter-carriers.
—	
35	

Persons who are accused, but who have as yet denied their guilt, &c. &c.

1	* * * * *, clerk.	} Absconded two days after the investigation commenced.	
1	* * * * *, ditto.		} Deceased.
1	* * * * *, ditto.		
1	* * * * * widowsman.	} These three deny all most solemnly.	
1	* * * * *, ditto.		
1	* * * * *, surveyor.		
—			
41			

Reports, Papers,
 &c.

No. 1.

Frauds on the Post-
 office, Edinburgh,
 and measures
 adopted thereon in
 1822.

(No. 2.)

LIST of Persons against whom no suspicion exists.

1. Earl of Cuthbert	- - -	Postmaster-General.
2. William Kerr	- - -	Secretary.
3. Archibald Horn	}	- - - Clerks to ditto.
4. Andrew McQueen		
5. William Young	- - -	Cashier.
6. James Shearer	- - -	Surveyor.
7. Charles Bachan	- - -	Accountant.
8. John Park	}	- - - Clerks in Accountants'-office.
9. Adam Patterson		
10. John Ross	- - -	
11. George Mason	- - -	Inspector of Dead Letters.
12. George Lawrence	- - -	Clerk to ditto.
13. Francis Gibson	}	- - - Presidents of the Letter-office.
14. Robert Young		
15. Robert Anderson	- - -	
16. George G. Bruce	}	- - - Clerks in the Letter-office.
17. James Welsh		
18. R. Moir	- - -	
19. Alexander Watt	- - -	Letter-stamper.
20. George Newton	- - -	Postmaster of Leith.
21. John Bowie	- - -	Solicitor.

Sir,

London, 24th May 1822.

I HAD the honour to receive your letter of the 21st instant relative to the frauds committed in the Post-office at Edinburgh, requesting that I would acquaint you, for the information of their Lordships the Postmaster-General, with my opinion upon the question generally, to which the papers transmitted to me by the solicitor to the Post-office for Scotland relate, and further, how far I deem it expedient to proceed criminally against any, and which of the parties implicated in those transactions.

In answer, I beg leave to state, that on considering those documents, I have observed with surprise and regret that such an extensive system of gross fraud should have been carried on by one set of officers belonging to this establishment, and that it should have been suffered to continue such a length of time without detection on the part of others, notwithstanding various occurrences calculated alike to deter the delinquents, and to excite the suspicion of the other officers belonging to this department.

The parties concerned stand in different circumstances:—

1st. The higher officers of the establishment who were not directly accessory to any fraud, but were to blame for not using means to prevent the commission of fraud by inferior officers:

With respect to these, I have not been furnished with any such statement regarding the respective duties of these officers, and the nature of the existing checks, as can put it in my power to deliver any opinion regarding the mode in which such officers ought respectively to be dealt with. Nothing in their conduct seems sufficient to warrant a criminal prosecution, and it must therefore remain with their Lordships the Postmaster-General to dispose of those officers in such a manner as to their Lordships may seem most fitting in such a case, where the extent and duration of the embezzlement has been so extraordinary, and where the public naturally look for a marked example, in order to prevent the recurrence of such practices.

2d. Those officers who have been directly accessory to the frauds in question, comprehending the letter-carriers and two letter-stampers, together with * * * * *, * * * * *, and * * * * *, besides two clerks and three letter-carriers belonging to the Leith Post-office:

Upon considering the evidence, I am satisfied that the whole of these parties, not excepting * * * * *, were participants in the frauds here in question; and it certainly would be desirable that an example should be made of some of them by public trial and punishment. It however unfortunately happens, that with the exception of what related to the embezzlement of the postages of the letters delivered to Mr. Holland, the information regarding the delinquencies contains nothing precise as to time, place or circumstance; and as by the law of Scotland it is indispensably necessary that the indictment should set forth, in the most distinct and precise terms, each of those several particulars, it appears to me impossible to attempt a criminal prosecution on overments of so general and indefinite a description.

a description. I am therefore of opinion, that the only way in which these offenders can be dealt with, is by their Lordships the Postmaster-General directing that the whole of them should forthwith be dismissed, without distinction or reserve, from public employment.

A certain number of the last description of persons may however be made the objects of a criminal prosecution, namely, those who were necessary to the embalmment of 5 L. 15 s. 6 d. being the postage of three letters delivered to Mr. Rolland on the 14th March last.

These persons are—1st. * * * *, who opened one of the bags, from which some of these letters were taken, and who has absconded.

2nd. * * * *, who opened another of the bags, and delivered Mr. Rolland's letters to the stamper.

3rd. * * * *, who received these letters from * * * *, stamped them, and then delivered them to the letter-carrier.

4th. * * * *, the letter-carrier who received these letters from * * * *, delivered them to Mr. Rolland's clerk, and received the postage, which he afterwards shared with * * * *.

In considering how far it would be expedient to prosecute these persons criminally, it may be noticed on the one hand that the punishment on conviction cannot be severe, seeing the Post-office statutes have not allotted any pain to this description of offences, and it can consequently only be punished as a fraud at common law; farther, it seems to be felt by some that the public disclosure of the facts connected with these offences might give rise to a degree of apprehension, and a feeling of insecurity on the part of the public with regard to correspondence, likely to prove prejudicial. It is however on the other hand to be observed, that the existence of frauds to an extensive degree in the Edinburgh Post-office has been very generally credited, and as much exaggeration is apt to occur on such occasions, it is not improbable that a knowledge of the real nature and extent of the embalmment would rather tend to diminish than to increase any feeling of insecurity on the part of the public. Farther, the allowing such frauds to pass entirely without trial or punishment, might lead to suspicions unfavourable to the motives and conduct of those at the head of this great public department, and excite doubts as to the due administration of justice as applicable to such practices. I should, therefore, on the whole, deem it the wiser course to institute a criminal proceeding, if other considerations did not present some obstacles to the course.

In attending to the situations of the four individuals above specified, it will be observed, that unless * * * * is admitted as a witness, the case cannot be proved against any of the other parties; and from the communications which this person has furnished, and from the way in which he appears to have been dealt with in the course of these investigations, I do not think that he could with propriety be made the object of trial.

2dly. With respect again to * * * *, the evidence against him is much more strong than would be desirable in a criminal prosecution; it rests in a great measure upon * * * *, a man of credit, and one consequently not entitled to full credit. * * * * is besides represented to be in the last stage of a consumption, and there seems some cruelty in bringing a man to the bar in such a predicament.

3dly. * * * * may be outlawed, and * * *, the letter-carrier, may certainly be convicted: but I fear it will be thought a poor termination to such a system of fraud and embalmment, if the only person to suffer is an assistant letter-carrier, and that his conviction is to be obtained by the evidence of * * * *, an officer of some note in the establishment, and whose evidence will prove him to have been a most atrocious offender in defrauding that department in which he had been so long employed.

If any indictment is to be prepared, it must include * * *, * * * * and * * * *, and possibly this may be on the whole the most proper course. I have, however, thought it right to state the difficulties which present themselves, and I should wish to know the sentiments of their Lordships the Postmaster-General on the subject.

I have the honour to be, &c. &c.

F. Froding, Esq.
&c. &c.

(signed) Wm. Rae.

To be considered at the Board on Thursday.

(signed) Clerk to the
Solicitor.

Minute Board, 24th May 1821.

My Lords read the opinion of the Lord Advocate, and directed the English and Scotch solicitors to draw up a précis of the proceedings in Scotland, and that a letter should be prepared to the Treasury stating their intention of despatching the assistant secretary to Scotland.

Reports, Papers,
&c.

No. 1.
Frauds on the Post-
office, Edinburgh,
and elsewhere
alleged therein in
1822

To the Lords Commissioners of His Majesty's Treasury.

My Lords,

General Post-office, 27th May 1822.

IN consequence of certain circumstances, it was found necessary to set on foot a special investigation at the General Post-office in Edinburgh, and we regret to inform your Lordships that, in result, it appears for many years a conspiracy has existed amongst the clerks, stampers, and letter-carriers at Edinburgh and Leith, to defraud the revenue of the postage of letters directed for the Edinburgh and Leith divisions.

The mode in which these frauds have been committed has been by the clerks daily withdrawing part of the letters from the regular official process, getting the same stamped by the stampers implicated, and then handing them over to the letter-carriers implicated for delivery. A division then has taken place between the parties of the postage, one moiety being retained by the letter-carriers, and the other divided between the clerks and stampers.

There seem to have been ten clerks, two stampers, twenty-one regular letter-carriers, and three supernumerary letter-carriers in the Edinburgh office concerned in these frauds.

The frauds appear also to have existed in the Post-office at Leith, and at that office two clerks and three letter-carriers were concerned.

From the establishment of the Edinburgh and Leith offices, it would appear that no less than two-thirds of the whole establishment have been implicated.

How long these frauds have been practised does not appear quite certain, but they have existed from ten to fifteen years, and the loss to the revenue of late years appears by the papers to have been upwards of £,000*l.* a year.

We have felt it our duty to lay the whole of this information before the Lord Advocate for Scotland, and to request his lordship's opinion as to the various degrees of criminality attaching to the respective parties, and as to the propriety of proceedings against any and which of them. The Lord Advocate has taken a comprehensive view of the whole of the circumstances. Notwithstanding the extent of these fraudulent practices, it unfortunately happens that proof sufficient for the conviction of the offenders can only be obtained in one particular instance, and even then that the offence can only be punished as a fraud at common law. His lordship therefore has recommended the dismissal of all those who are in any respect implicated, and the prosecution of three individuals, against whom there is legal evidence of guilt; conceiving that however inexact it might be that any feeling of insecurity with regard to the Post-office should be created in the public mind, the existence of malpractices in the Scotch office has unfortunately become matter of such notoriety, that a knowledge of the real nature of the offences, and the extent of the embezzlement, might rather tend to diminish than increase such feeling.

We proposed therefore, with your Lordships' approbation, to act upon the advice of the Lord Advocate, and further, to send our assistant secretary forthwith to Edinburgh, with special authority, for the purpose of investigating the system of checks at present in use, of inquiring into and reporting on the origin of the frauds, and whether they have occurred through any want of control on the part of those who might and ought to have prevented them, and to make such provisional arrangements for the administration of the service and security of the revenue as existing circumstances will admit of.

We have the honour to be, &c. &c.

(signed)

Chichester.
Salisbury.

(Immediate.)

My Lords,

Treasury Chamber, 31st May 1822.

HAVING laid before the Lords Commissioners of His Majesty's Treasury your Lordships' letter of the 27th instant, respecting the malpractices existing in the Post-office at Edinburgh and Leith, I have it in command to acquaint you, that their Lordships concur in the view which the Lord Advocate has taken of this subject, and are pleased to direct your proceeding in conformity with his opinion. And my Lords also approve of your suggestion of sending your assistant secretary forthwith to Edinburgh: and I am to desire you will give the necessary directions to him accordingly.

I am, My Lords, &c. &c.

The Postmaster-General.

(signed)

Geo. Harrison.

Sir,

Edinburgh, 11th June 1822.

I REG leave to state, for the information of the Postmaster-General, that I have this morning had an interview with Lord Colclough, for the purpose of concerting our operations in the Post-office here.

We have already agreed upon one material alteration, which I am willing to hope will be found an improvement in the mode of carrying on the public business. As matters have hitherto been discussed at what is termed a "Board," formed of the Deputy Postmaster-

General

General, the Solicitor, and the heads of departments, the proceedings of which have been entered in a minute-book; this practice not only withdrew the attention of the providing officers from their own immediate departments, but has been productive of an irregularity, by producing an interference in the conducting the business of others with which they ought to have had no concern whatever; it has moreover exhibited the singular feature of the chief practical officer receiving his instructions from a body, with a single exception, composed of persons whom it is his duty to control.

Lord Cathness readily admitted that there was great inconvenience from this system, which he found in existence on coming into office. The minute-book will be immediately closed, and the duty will be carried on in the mode practised in London.

Many other points were discussed, and arrangements agreed upon, with which it is unnecessary to trouble the Postmaster-General at the present moment; and it is but an act of justice to Lord Cathness to state, that he entered readily and cordially into the consideration of all the suggestions I offered, and appears anxious to render his best assistance in placing this establishment upon a proper footing.

F. Fiecling, Esq.

I have the honour to be, &c. &c.
(signed) G. H. Freshing.

(For the Postmaster-General.)

I PRESUME that your Lordships will agree that this first proceeding is a right one, and it is pleasing to see Lord Cathness's ready co-operation.

(countersigned)

Chickster,
Solicitor.

(signed) F. Freshing.

(For the Postmaster-General.)

THE material papers which I now transmit from the assistant secretary detail the result of his investigation into the origin of the frauds committed in the Edinburgh Post-office, and enter fully into all the circumstances.

The facts there stated, and the inferences drawn by the assistant secretary, as they attach to the two presidents of the sorting-office (here, are so important to the interests and well-doing of the public service, and to the individuals themselves, that it is quite unnecessary for me to say how much the whole will require your Lordships deliberate consideration.

I feel more than ever that the officer to whom your Lordships have confided this novel and difficult mission ought to possess a pure and honorable mind, and a feeling heart; and to meet with both the most unswerving diligence, patience, and disinterestedness.

All idea of dismissal in these cases, distinct as they are from the frauds, to which the culpable negligence of the parties has led, is I presume entirely out of the question, for the reasons assigned by the assistant secretary; and it remains with your Lordships to decide whether the arrangements now submitted for the better regulation of the service, by placing the individuals in other situations in the Post-office at Edinburgh, and at allowances less than they are now in the receipt of, is not the best course to pursue.

It is quite afflicting to read that the malpractices have existed probably for twelve years at least, and of the fact that the revenue of Edinburgh has been increasing at the rate of 119*l.* per week since the discovery was first made to be considered as the criterion, the loss to the revenue has exceeded 6,000*l.* a year.

1st July 1822.

(signed) F. Freshing.

(Enclosure in the foregoing.)

Sir,

Edinburgh, 27th June 1822.

IN obedience to the commands of my Lords the Postmaster-General, I have endeavoured to investigate the origin of the frauds which have been committed to such an extent in this office, and whether they have occurred through any want of control on the part of those who might and ought to have prevented them.

With respect to the former of these considerations, I have little to add to the information detailed in the various reports made by the Scotch solicitor, which were submitted to their Lordships whilst the proceedings were going on, except that in addition to the combination of the clerks and letter-carriers for withdrawing letters after they had passed the stamp, and sharing the postage, there have been various other modes of fraud practised, such as improperly advancing the taxes upon letters, charging single letters as double, triple, or so forth, and applying the surplus to their own purposes; also by letter-carriers obtaining allowances, on the plea that the postage of letters delivered to them was not so much as the amount charged against them; in fact there is scarcely a description of fraud which has not been practised with success, to a greater or less extent, at one time or other. Of the length of time that these practices have existed, or of the probable amount of loss therefrom to the revenue, it is scarcely possible to form any accurate calculation. I have reason how-

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ever.

Reports, Papers,
&c.
No. 1.
Freshing to the Post-
office, Edinburgh,
and answers
adopted thereon in
1822.

Reports, Papers,
&c.

No. 1.

Frauds on the Post-
office, Edinburgh,
and measures
adopted thence in
1822.

ever to believe that they have prevailed for the last twelve years at least, and during the last five of which to a very considerable degree. Of the amount in which the revenue has been injured, the accompanying statement of the produce, distinguishing each week from the 1st of January to the present time, will show, by contrasting the amount of the ten weeks previous and subsequent to the 14th of March, the date of the commencement of the investigation, that the receipts have averaged 219*l.* per week more since that period than whilst the frauds were in operation.

I now proceed to the next point, as to the conduct of the controlling officers of the department. There is abundant proof that at various times representations were made to the late secretary of a nature to awaken his attention to the existence of improprieties, and to the inefficiency of the clerks, but from want of official habits, and from a fatal confidence in the integrity of others, he suffered them to pass unnoted. As he has quitted the public service, it is unnecessary for me to enter into any detail with regard to him, and I have only to express my opinion, that to his want of success much of the unfortunate condition of the Edinburgh office must be attributed.

Perhaps, however, the more immediate censure ought to attach to the two presidents of the inland-office, Mr. Gibson and Mr. Young. From the manner in which the frauds were executed, it appears that if these persons had merely exercised the commonest powers of observation, the parties would not have pursued their course undetected for a single week. The pretence was for the clerks who opened the bags to deliberately select a quantity of letters, which they generally placed by their side, or sometimes conveyed into their pockets. They frequently took them to the stamp-table, and used the stamp themselves, and all this without eliciting any inquiry or attention on the part of the presidents, who, in so small an office, must have had a perfect view of everything that was going on. The three letters addressed to Mr. Rolland on the 14th March, which is the only case in which we have legal evidence, were large packets of law proceedings, the postage amounting to 5*l.* 15*s.* 8*d.* I have seen the covers, and the packets must have been so bulky, that it is scarcely credible, even if the clerk had put them into his pocket, how their size could have escaped the presidents' notice. The clerks were also in the constant habit of passing so and from the letter carriers office, and into the post letter-room, which in itself is highly improper, but all this was suffered to remain unnoted under the immediate eye of the president. There have been instances of the stamps carrying the stamps and cushions out of the inland-office into the window-room, for the purpose of stamping letters which they had abstracted.

I ought also to mention, that although there is a column in the daily journal kept by the presidents for the special purpose of entering the "letters charged on Edinburgh per bills," this was never attended to, but the entries were taken from whatever sums the clerks gave in, after withdrawing such letters as they thought proper, without reference to the bills, or without comparing them with the amount of the sums accounted for.

Having stated thus much as to the general features of negligence, I now have to call the attention of the Postmaster-General to the declarations of these two presidents when they were examined at the time of the investigation, as they not only detail the general mode of proceedings, but contain the most decisive evidence of their neglect, and inattention to their duty.

I proceed in the first place to that of Mr. Gibson, the senior president. It will be seen that this officer admits that it was not until the first discovery of the frauds, that he "made a narrow inspection" of the bills and books, and "found that the amount of postage contained in the bills exceeded the amount of postage of letters which were accounted for by 162*g.* 5*d.*" on one day, and further that two of the bills had been "violated." Would not this discovery have been made and the practice checked years since, if he had made that narrow inspection, as it was his duty to have done, at any former period? It will however appear by other parts of this declaration that there were many circumstances of a direct nature to arouse his attention, and some cases of actual suspicion, which appear to have subsided without being deemed worthy of investigation. Mr. Gibson declares that he has "frequently observed a degree of intimacy and familiarity between some of the clerks and some of the carriers which he thought ought not to have taken place, and that he has seen them go together into public-houses." It would here in justice be remarked that he did make a representation to the late secretary with regard to one person who was a man of notorious bad conduct, and without effect, this, however, though discouraging, ought rather to have quickened his observation.

In March 1820, and in October last, circumstances occurred, proving that frauds had been committed; one in the case of a book charged with postage in Edinburgh, and not accounted for, and the other with regard to three letters brought to him by the Inspector of dead letters (who appears almost the only person in the department who paid any attention to his duty) the postage of which had been improperly advanced without the initials of the clerk. With all these proofs of attempts at fraud, Mr. Gibson merely issues orders in the attendance-book, and does not adopt any one measure for the purpose of discovering whether they were carried to any extent, nor whether there might not be any other improper practices in the office under his immediate superintendance; and this too notwithstanding it had been constantly found, as stated to me verbally by the presidents, that they could not make the accounts balance.

Mr. Young's declaration is much to the same effect. He also speaks of having observed an improper degree of familiarity between the clerks and letter-carriers; that he has "frequently seen exhibited" to him the covers of letters on which the postage had been advanced, in all which cases they had been improperly retaxed, having been really only

single;

single; that the figures were "generally written in a kind of disguised hand," and notwithstanding all these direct causes for suspicion, his attention, like that of Mr. Gibson, was not awakened to any inquiries as to the possibility of misconduct. Mr. Young admits, after the investigation had commenced, that it "appears surprising that the two bills from Dingwall" should appear to have been both charged precisely double, as the postmaster there is "accurate." The same observation applies to his conduct here, as to that of Mr. Gibson under similar circumstances; if they had once examined the bills, as it was their duty to have done, they must have put a stop to the practice; although they both appear to have been so little alive to suspicion that there could be any thing wrong in the offer, that even this circumstance, if it had been observed, might not improbably have been passed over unnoticed.

I directed both Mr. Gibson and Mr. Young to commit to writing any thing they might wish to urge in their defence, and I beg to submit letters from both for the Postmaster-General's information. I am not aware that they tend to place the conduct of these gentlemen in a more favourable point of view, but they each afford the most unfortunate evidence as to the state and proceedings of this office. Mr. Gibson, it is true, has on various occasions communicated with the late secretary as to the irregularity of certain persons employed, but these were merely incidental complaints of late attendance, or personal irregularity, and not bearing upon the general system of control, or the existence of improper practices.

That Mr. Gibson was twice of the nature of his duties and responsibility is evident from the memorial which he presented to Lord Colclough in March 1821; to give effect to his claim, he therein enters largely upon his "superintendance over and responsibility for the" several operations of the inland-office, and the conduct and attendance of its various "officers." He urges his pretensions "as the head of a department, as senior clerk in the inland-office, and senior president thereof, controlling and directing particularly, under the general orders of the secretary, its economy and operations" and he concludes by requesting a salary more suited to "the usefulness, the responsibility and the dignity of an officer, and in some degree to control the moral habits of a number of young men of different ages and capacities, who naturally look up to him as their immediate superior, more than them, and more in their eye than any other superior."

I cannot conceive a more indistinct document for Mr. Gibson than the memorial I have just quoted, and which I have been more particularly compelled to advert to by the assertion in his defence, that "to the statements given in that memorial" he "strictly adheres." He avows his responsibility, that he had the chief management of the office and its operations, and the control of the moral conduct of the persons employed, and that he was more so with them than any other person. In fact his admissions go a great way towards the exoneration of Mr. Young, the junior president. Mr. Young, on the other hand, allows that he has followed in the track of his predecessors, expresses his sorrow for what has occurred, and throws himself upon the mercy of the Postmaster-General.

If my Lords should see the matter in the same point of view with myself, viz. that in a small office like that of Edinburgh these practices, from their nature and extent, could not have continued unless fostered by the negligence of the presiding officers, and especially so when circumstances were frequently occurring to excite investigation and inquiry even in the most unsuspecting, I humbly conceive that they would be justified in removing both these individuals from the service. There are considerations, however, which I trust will induce their Lordships to pause before they visit the parties with this extreme mark of their disapprobation. In an office in which almost all the persons employed were originally involved, these two officers have preserved their integrity; there is not the most distant reason to believe that either of them was aware of the existence of the frauds; they have been many years in the service, and as we have unfortunately been unable to inflict more than simple dismissal upon the majority of those who have been actually dishonest, it would be the more severe, and might affect the unimpeached moral character of Messrs. Gibson and Young, if they were to receive the same measure of punishment. I would therefore humbly submit to their Lordships consideration, whether it might not be sufficient to degrade them; it would affect them considerably both in rank and emolument, but would not leave them unprotected for after having been so long in the department, and would at the same time enable us to employ them in a manner useful to the public service, and in situations better adapted to their respective capacities.

In the course of this inquiry it did not escape me to endeavour to ascertain whether any of the few persons remaining from the old establishment could have been implicated in the late frauds. With the exception of the two presidents, there are but four persons left in the inland-office, viz. Mr. Anderson, assistant clerk of the English road, who has been twelve years in the service; Messrs. Buce and Welch, who have been there two years; and Alexander Watt, stamper, who has been thirty-three years in the office. From the examinations of the parties who have confessed their guilt, these persons are all distinctly absolved from the suspicion of any participation, and from all the inquiries I have been enabled to make, there is reason to hope and believe that not one of them was either involved, or was in any degree aware of the existence of such practices.

As the office at Leith had been also largely implicated in frauds of a similar description, every one of the clerks and letter-carriers having been discharged, I conceived that it came within the scope of my duty to inquire whether there had been any connivance or negligence on the part of the postmaster there, who had been formerly a clerk in the office here. These practices differed in some respects from those in the Edinburgh office, in as much as instead of the abstraction of letters from the bags, and deducting the amount from the bills,

Reports, Papers,
&c.

No. 1.

Friends on the Post-
office, Edinburgh,
and measures
adopted therein in
1822.

Reports, Papers,
 &c.
 No. 1.
 Funds on the Post-
 office, Edinburgh,
 and measures
 adopted thereon in
 1822.

they consisted in sending letters, which ought to have been included in the bags, by the carriers, who delivered them privately to the clerks, and shared the postage. I found the postmaster had been very accurate in ascertaining that the letters corresponded with the amount of the bills, and that the books of accounts were kept with great regularity; so far his conduct was as it ought to have been. He cannot however have paid any attention to the superintendance of the proceedings, for if he had taken any since his arrival in the general operations, he must, in so very small a room as the office at Leith, have observed the letter-carriers transferring the packets of letters to the clerks, which their own confessions state to have been the case several times a day, and whilst Mr. Newton was present; indeed several of the parties state, that their first perceptions in the frauds was from observing the carriers giving packets to the clerks, and upon inquiry being induced to join them. The same discovery might and ought to have been made by the postmaster. Many of the letters so sent from Edinburgh, and not included in the bills, were the "collees" at the window, and the books being regularly balanced, Mr. Newton must, of necessity, if he had ever on any one occasion attended at the window, have detected the discrepancy between the amount of the letters delivered out and the amount charged to make the sums accord with the bills, and the conspiracy as far as regarded Leith could not have existed undetected twenty-four hours. Unfortunately, he merely attended to the accuracy of the accounts, and left the performance of the duty entirely to the clerks.

By a comparative statement of letters between Edinburgh and Leith, it would appear that the revenue has been injured in this respect only at the rate of 36 £ per week.

Mr. Newton's case, however, is different from that of the presidents, as he did strictly himself that as far as the vouchers and accounts were the revenue was duly accounted for. Perhaps, therefore, a very severe reprimand and caution as to the necessity of a more efficient system of control in future, may be sufficient to meet the circumstances of the case.

I have the honour to be, Sir, &c. &c.

(signed)

G. H. Freeling,

Assistant Secretary.

F. Freeling, Esq.
 &c. &c.

(Minute on the above.)

I APPROVE of the arrangements suggested by Mr. H. Freeling in principle, and have no doubt, that when the details come before us, they will be equally satisfactory.

(signed)

Chichester,
 Salisbury.

Appendix, No. 2.

REPORT of Mr. G. H. Freeling, Assistant-Secretary to the Post-office, London, dated 31st July 1822, on the State of the Post-office in Edinburgh, and proposing a Provisional Establishment for the conduct of the business.

Sir,

General Post-office, Dublin, 31st July 1822.

THE instructions which I had the honour to receive from my Lords, the Postmaster-General, having directed me to investigate the system of checks at present in use in this office, and to make such provisional arrangements for the administration of the service, and the security of the revenue, as existing circumstances would admit of; I now beg leave, in obedience to the same, to report my proceedings in these respects for their Lordships consideration.

Before entering on the necessary details, I trust I may be permitted to advert to some circumstances which may entitle me to bespeak the Postmaster-General's indulgence for the imperfect manner in which alone I have been able to obey their Lordships directions.

If the establishment of the office had been fairly and efficiently mounted, the mere revision of the duties, and the improvement of the forms of the accounts, or rather the substitution of those in use at London, for the imperfect system here, would have been a comparatively simple operation; but it must be recollected, that of an Island-office, consisting of 15 clerks, five only were remaining, and the two comptrolling officers of these five had, by their negligence, proved themselves unfit for their situations; that the other officers in the department had been crippled by the necessity of detaching the most competent clerks to fill, ad interim, some of the vacancies, and that the remainder were supplied by young men taken into the service on a sudden, and totally ignorant of the duties; that every one of the letter-carriers, with the exception of the superintendent, who from age and infirmity was perfectly incompetent, had been dismissed; that the accountant, from whose alone any information as to the nature of the accounts and checks could be obtained, had placed himself in a situation which prevented my having any communication with him, except to place him on his defence: when all these circumstances are taken into consideration, together with not the least important fact, that the secretary had just retired from his situation, and that as all the practices which led to such a state of the department had occurred under his administration, it was impossible to attempt obtaining any information or assistance from him, I trust their Lordships will feel I have had no common difficulties to encounter. I owe

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No. 5.
 Report of
 Mr. G. H. Freeling,
 on the state of
 the Post-office in
 Edinburgh.