

MADRAS RECORD OFFICE.

Government of Madras.

Financial DEPARTMENT.

G.O. No. 463

Press
Alia.

Dated 8. 7. 1858

B. no. 16-17 - 8. 7.

Not to be folded or roughly handled

21/12/1911

Fort Saint George, Financial Consultation, 13th July 1858.

No. 16. From J. BREEKS, Esq.; to T. PYCROFT, Esq., Chief Secretary to Government, Fort Saint George, dated 8th June 1858.

Sir,

In accordance with instructions from Government conveyed in Extract Minutes of Consultation, dated 27th May 1858, and in continuation of

* *Report upon District of North Arcot, dated 30th April 1858.*
Do. do. do. *Madras, dated 8th May 1858.*
Do. do. do. *South Arcot, dated 24th May 1858.*

the papers noted in the margin* I have the honor to submit my Report upon the Account Department of the District of Chingleput.

† *With whom I was associated to introduce the Bengal system of Account into 2 or 3 Districts near Madras.*
Vide *Extract Minutes of Consultation, dated 19th March 1858.*

2. When Mr. Harrison† left Madras by the Steamer of the 20th Ultimo, I proceeded to introduce the Bengal system of Account into the Chingleput District, so as to give me time to complete my arrangements for visiting the remaining Collectorates, in conformity with Mr. Ricketts' suggestions, as conveyed in his letter to the Supreme Government, dated 7th January 1858, No. 1309.

3. The duty implied in the suggestion, if I have not misconceived its nature, ranges itself under two divisions.

(I.) To visit every District and see that the Bengal system of Account is fairly brought into operation.

(II.) To ascertain as accurately as I can, whether any and what reduction is practicable in the Account Department of each Collectorate.

4. Having previously arranged with the Collector of Chingleput to commence work in his Office on the 31st Ultimo, I gave him a set of Rules*

* *Copy submitted to Government with Report of 30th April.*

and Forms* for the use of his Writers, so as to prepare him to bring the new system into operation from the 1st Instant.

5. I have now the honor to report that I have carefully explained the system and especially that part of it which relates to the mode in which the Receipts and Disbursements of Talook, for the month of June, for instance, become blended with the Hoonoor Accounts for that month, and find their way into the monthly Treasury Accounts. Amended*

† *Enclosure No. 1.* is the copy of a letter addressed to the Accountant General, Madras, upon certain points of detail in connection with this subject and drawing his attention to the different methods observed in different Districts of bringing the transactions at a Talook Treasury to account in the Hoonoor Chintah.

6. I have little further to remark upon the introduction of the new system into the District of Chingleput excepting that I have seen it in operation at the Hoonoor for some days and the Clerks appear to understand it.

7. I found the Cash-keeper had already been in the habit of drawing up each day for the Collector's information a short account of the actual Cash transactions of his Treasury, so that he easily understood that in future he was to confine his Account to such transactions, and was not any more to have the control of the Books, nor the Accountants any concern with the Cash.

8. As regards the practicability or otherwise of a reduction, I have to state that I found what in our former Reports was called the Cash-keeper's Department, to consist of the following individuals,

	Rupers	A.	P.
Cashkeeper	70	0	0.
Gomutah	21	0	0.
Do. paid out of Pegoda Funds	14	0	0.
Do. called Postage Label Gomutah, paid by Contingent Bill	8	0	0.
Head Clerk	35	0	0.
Do.	24	8	0.
	172	8	0.

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9. Is this Office the distinction between the Cash and Account Depart^{ment} meant is little marked. Some of the Gomastahs seem to do duty in both Departments and some in other departments altogether, while Gomastahs appear to be transferred to the Account Branch of the Establishment from the Sherikhta and Salt Departments as occasion seems to require.

10. I may perhaps remark here that the frequent transfer of Gomastahs from one Department to another should if possible be avoided, greater individual efficiency is likely to be attained if such a course is observed inasmuch as daily practice at one kind of work is sure to increase a man's dexterity in it and he becomes expeditious for shodging his labor which do not suggest themselves to a new hand.

11. Notwithstanding however that the distinction of departments is but little observed, I have ranged the Gomastahs, with reference to the nature of the Accounts they individually prepare, under divisions similar to those we observed in our former reports, both because it will facilitate reference to those Reports and because by breaking up the establishment into Departments corresponding to those that will have to be maintained under the new system, I can convey a better idea of the comparative relation of the work to the number of hands employed; and of the possibility of reduction.

12. I found the Cashkeeper to have the control and responsibility of the preparation of the following Accounts.

- 1 Cash Chitah,
- 2 Do. do. in abstract referred to in para: 7 *encl.*
- 3 Postage Label Account,
- 4 Government Savings Bank do.
- 5 Tri-monthly Cash Balance Report.

The entries in the Chitah are already so few, often only one or two a day, sometimes none, that with the abbreviated form of Chitah under the new system the Cash Book will really give no trouble at all. No. 2 will be discontinued as the same information will reach the Collector through another medium. Nos. 3, 4 and 5 requiring only occasional entries, need no remark.

13. With regard to this Department then, I may at once say that I see no reason to impugn the correctness of our former Estimate* of the number of hands required for the work. I would suggest therefore that the Gomastah on 14 Rupees be retained.

**Vide para: 8 of Report upon North Arcot.*

14. In North Arcot there is a Postage Label Gomastah on 10 Rupees similar to the one here on 8 Rupees. In both cases he is attached to the Cashkeeper's Department and draws his pay on a Contingent Bill.

15. In North Arcot there were certain reasons which induced us to leave the Gomastah as we found him, viz., as an Assistant in the Cashkeeper's Department, which reasons do not seem to apply to this District. I will briefly mention them. The Treasury transactions in North Arcot (compared with Chingleput) were pretty numerous. There was a greater Revenue. With a greater Revenue there is a greater multiplicity of figures which increases the difficulty of balancing and renders the detection of an error not so easy. The Postage Label Gomastah in North Arcot actually kept the Account books of the Labels which in so far as they did not employ his time fully, we thought an advantage, as they would leave him in a position to assist the Cashkeeper on busy days.

16. In Chingleput the sales of Postage Labels are few. The Cashkeeper himself keeps the Accounts. The Postage Label Gomastah is employed upon the general Accounts of the Treasury which under the shodged and single form of Cash Book immediately to be used cannot in my opinion require more than one Gomastah as I have already stated in para: 12 *encl.*

17. The Gomastahs who keep the Accounts which in future will have to be kept by the Native Accountant's Department are as follows:

Treasury Head Gomastah,	35 0 0
Gomastah from Sherikhta Department,	25 0 0
Do. from do. do.	25 0 0
	85 0 0

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18. I need not enumerate the several Accounts kept in the Department as they have been already described* in our Report upon the District of North Arcot.

**Vide para: 9 Report upon North Arcot.* The preparatory process observed in the preparation of some of the Accounts differs somewhat from that observed in other Districts, especially in the form of abstracting. This will now however be rendered uniform by the introduction of the daily and monthly abstracts in the forms provided for in paras: 31 and 53 of Rules submitted with our Report of the 30th April.

19. Considering that the Journal is abolished, which formed the principal work of the 3rd Gomastah, that the monthly abstract will in future be prepared in the English Department, and that the preparation of the Day Book in this District can scarcely be said to throw additional labor upon this Department, I was disposed at first to recommend the reduction of one hand. On further consideration however and from fear that such a reduction might operate as an obstacle to the punctual despatch of the several periodical returns I would suggest that the present number of hands be retained, but that

on the next vacancy occasion be taken to reduce the pay of the Head Gomastah (who will now be the Native Accountant) from 25 Rupees to 20,† and the pay of the 3rd Gomastah from 21 Rupees to 17 Rupees.

†*The rate proposed for the Native Accountant: vide para: 24 of Report upon South Arcot.*

20. The English Department of this Office is as follows:

Head Accountant,	100 0 0
Deputy Do.	70 0 0
Assistant Do.	35 0 0
Do. Do.	35 0 0
Writer	35 0 0
Do.	35 0 0
Do.	35 0 0
Do. from Sherikhta Department,	21 0 0
Do.	21 0 0
Do. paid out of Pagoda Funds,	17 8 0
Do. paid out of do.	10 8 0
District Post Writer paid by Contingent Bill	10 0 0
	446 0 0

21. In addition to the above there are borne on the roll of the English Department in the Civil Auditor's List a Translator on 85 Rupees and a Record-keeper on 50 Rupees per mensem.

22. Although these Officers are included in the English Department, and therefore under the Head Accountant, we did not, in North and South Arcot, consider any enquiry into the nature of their work, which is other than that of Account, to come properly within our province, and we did not therefore include them in our former Reports. I merely mention them now to point out that while the Translators of North and South Arcot get only 70 Rupees per mensem, the one in Chingleput gets 85 Rupees. Many Districts appear by the Establishment Lists to have no such Officer at all, and in no District excepting Chingleput is his pay higher than 70 Rupees. If Government therefore think it desirable that the salaries of the Clerks of respective Districts should, when practicable, be regulated on the principle of uniformity, I would recommend a reduction of the Translator's pay in Chingleput to 70 Rupees on the occurrence of the next vacancy. I have not however included the reduction in any of the Tabular Statements at the end of this Report, exhibiting the result of the several reductions recommended.

23. There is nothing in the Accounts rendered by the English Department of this Office as different from those rendered by the same Department in North and South Arcot, to call for any remark excepting what I have mentioned before that this District being on a smaller scale the Heads of Account are not so numerous, and the Receipts and Payments under each head are in smaller sums, which render the operations of compiling and abstracting less laborious.

24. With reference therefore to the alterations we suggested in the other Districts I would recommend that the Head Accountant here also be designated Head Clerk, and that the individuals under him be termed Writers, of whom the present Deputy Accountant would be the 1st

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Writer on his present salary of Rupees 70 per mensem, to be reduced when he vacates the appointment to Rupees 55 per mensem, as was recommended in South Arcot.

35. By referring to para: 20 and it will be observed that there are 12 writers in the English Department as at present constituted. In South Arcot we left 10, in North Arcot 2, I consider therefore that the latter number should be found quite sufficient for Chingleput.

36. The subjoined Statement in a Tabular Form exhibits the changes I have proposed departmentally in respect to numbers and irrespective of salaries.

Present Scale.	Proposed Scale.	Increase.	Decrease.
CASH KEEPERS DEPARTMENT.			
Cash keeper.....	Cash keeper.....	0	0
2 Gomastahs.....	1 Gomastah.....	0	0
2 Sheriffs.....	2 Sheriffs.....	0	0
NATIVE ACCOUNT DEPARTMENT.			
2 Gomastahs.....	2 Gomastahs.....	0	0
ENGLISH DEPARTMENT.			
Head Accountant.....	Head Clerk.....	0	0
12 Assistant & Writers.....	9 Writers.....	0	3
			5

37. In regard to the rate of pay to be given to the several Writers of the English Department, I am not aware of any local circumstances which render a higher rate of remuneration necessary in Chingleput than in North and South Arcot and Madras.

38. Consequently in fixing the future rates of this Office, while I have endeavored to discontinue the present rates as far as possible, I have been guided in the changes proposed below solely by the rates prevalent in the three Districts of North Arcot, South Arcot, and Madras, so as to place the total cost of the English Department of Chingleput pretty much on the same footing as it stands in North and South Arcot.

Present Scale.	Proposed Scale.
Head Accountant.....	Head Clerk.....
Deputy do.....	1 Writer.....
2 Assistant 55 each.....	2 do. 35 each.....
2 Writers 25 each.....	2 do. 28 each.....
1 do. from Sheriffs Department.....	1 do.....
1 do. 25 each.....	1 do.....
1 do. paid out of Pagoda Funds.....	1 do. paid out of Pagoda Funds.....
1 do. do.....	1 do. do.....
1 do. District Post Writer paid by Contingent Bill.....	1 do. do.....
446-0	398

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39. The following Tabular Statement shows the different Departments of Accounts as I found them, and exhibits in one view the result of the changes I have suggested both in respect of salary and in respect of the number of hands to be employed.

Present Scale.		Proposed Scale.		Increase.	Decrease.
Cashkeeper.....	70	Cashkeeper.....	70		
1 Gomastah from Salt Department.....	21	1 Gomastah paid out of } Pagoda Funds.....	14		
1 do. paid out of Pagoda Funds.....	14				
1 do. paid Contingent Bill.....	8				
Head Sheriff.....	55-6	Sheriff.....	55		
do.....	24-8	do.....	24-8		
	172-8		143-8	0	29
NATIVE ACCOUNTANT DEPARTMENT.					
Treasury Head Gomastah.....	55	Native Accountant.....	30		
Gomastah from Sheriffs Department.....	21	Gomastah.....	21		
do. from do.....	21	do.....	17		
	77		68	0	9
ENGLISH DEPARTMENT.					
Head Accountant.....	100	Head Clerk.....	100		
Deputy.....	50	1 Writer.....	55		
1 Assistant Accountant.....	55	2 do. 35 each.....	70		
1 do. do.....	55	2 do. 28 each.....	56		
5 Writers 25 each.....	125	1 do. do.....	25		
1 do. from Sheriffs Department.....	21	1 do. do.....	21		
2 do. 25 each.....	50	1 do. paid out of Pagoda Funds.....	17-8		
1 do. paid out of Pagoda Funds.....	17-8	1 do. paid out of Pagoda Funds.....	10-8		
1 do. paid out of Pagoda Funds.....	10-8	1 do. District Post Office Writer paid by Contingent Bill.....	10-0		
	446-0		355-0	0	91
			Total Decrease.....		129

40. For easy comparison I have set in juxtaposition the total expense (present and proposed) incurred by the State on account of the Cash Department, the Native Account Department and the English Department of the 4 Districts I have visited.

Names of District.	Cash Department.		Native Account Department.		English Department.		Net.
	Present charge.	Proposed charge.	Present charge.	Proposed charge.	Present charge.	Proposed charge.	
North Arcot.....	195-8	167-8	0 28 50	81	0 15	281	55 28
South Arcot.....	282	217	0 65 81	91	10 0	495	145 00
Madras.....	122-8	122-8	0 0 57-15	39-12	0 0	211	54 82
Chingleput.....	172-8	143-8	0 29 77	68	0 0	440	91 129

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21. I have now only to remark that an enclosed Tabular Statement* is added in continuation of Enclosure No. 1, submitted with our Report upon the District of South Arcot, dated 21st May 1858. By this statement you will be enabled to perceive in what manner the different departments of the Chingleput Establishment, as they appear in the Civil Auditor's Book of Civil Establishments for the 1st of May 1857, will be affected by the changes I have proposed. The writers paid out of the Pagoda Funds and those in the Departments to which they are attached in order that the net amount of Decrease on the whole Establishment may tally in the enclosure with the result of the Statement in para: 29 and 30 *ante*.

Enclosure No. 1.

From J. W. BREEKS, Esq., to G. L. PRENDERGAST, Esq., Assistant General, dated 16th June 1858.

Sir,

With reference to para: 28 and 30 of Rules submitted for your approval, respecting the way in which certain disbursements at the Talook Treasury are to be brought to account, I have the honor to make the following remarks.

2. Mr. Harrison and myself had it in contemplation when the Rules were framed to confine the head of "Suspense Account" to Remittances from and to Talooks, so the Revenue Establishment of the District and to Debits or Credits on Talook Treasuries, as explained in para: 28 and 30 of Rules above referred to.

3. When Mr. Harrison was leaving Madras he gave me to understand that you did not quite approve of para: 28 and 30, and that you thought it would be better to confine the Head "Suspense Account" simply to Remittances to and from Talooks.

4. Judging from the Districts I have hitherto visited, there seems to prevail a different system in every District in respect of bringing to account payments made in the Talooks. In consequence of this and of what I observe in Chingleput, I am desirous of having your views respecting the matter, in order that I may act in accordance therewith and introduce uniformity as I go along.

5. In some Districts when the headman's return from the Talook the month's Collections are entered in the Chitab to their various heads of Account and some fictitious head such as "To meet Estimated expenses" is debited with that portion of the collection which is retained in the Talook to meet the Disbursements of the ensuing month. As orders for payment are issued in the ensuing month, the money is paid in the Talook and the receipt is returned to the Headman in order that the proper head of charge may be debited in the Revenue Chitab and credit afforded to the head "To meet Estimated expenses."

6. In other Districts the order when issued is at once charged to its proper Head in the Revenue Chitab, and credit is given at the same time to some such Head as "Deposits of the Revenue Department," against which corresponding debits to the same head are entered in the Chitab, so information reaches the Headman either by regular monthly headman's return or by the despatch of separate receipts that payments have actually been made in the Talook.

7. In South Arcot it was usual to debit in the Chitab the full amount of the Collector's order and to transfer the money to a separate Deposit Fund and Account.

8. In Chingleput, whether it is to be a charge on account of Public Works, or on account of Establishment or on any other account, if it has to be paid in the Talook an order is sent to that effect to the Talookdar, and at the end of the month when the Talook headman's return, it is entered from the headman's and is brought to account in the Revenue Chitab.

9. This practice is simple. It appears to work well. It avoids unnecessary credits and debits to fictitious heads in the Revenue Chitab, and if you see no objection to it I would recommend para: 28 and 30 being framed in accordance therewith.

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10. Under the new system receipts and payments at a Talook Treasury will find their way into the General Account of the District through the medium of the Talook Account Current of Receipts and Disbursements which in accordance with the directions of the Talook Manual will leave the Talook by the 3rd of each month and will be examined and verified at the Hoozoor and after that will be posted into the Daily Abstract for incorporation into the Treasury Account.

ENCLOSURE No. 2.

Chingleput.

Present Scale.		Proposed Scale.		Increase.		Decrease.	
				Rs.	A. P.	Rs.	A. P.
<i>Gomastah of Serikta Department.</i>							
1 Gomastah.....	50 0	1 Gomastah.....	50 0				
1 Do.....	35 0	1 Do.....	35 0				
2 Do. 24-8 each.....	49 0	2 Do. 24-8 each.....	49 0				
7 Do. 21 each.....	147 0	5 Do. 21 each.....	105 0				
1 Sampetty.....	55 0	1 Do.....	21 8				
1 Do.....	21 0	1 Sampetty.....	55 0				
3 Do. 17-8 each.....	52 8	4 Do. 17-8 each.....	70 0				
	289 8		375 8				
1 Writer paid out of Pa- goda Funds.....	14 0	1 Writer paid out of Pa- goda Funds.....	14 0				
	403 8		389 8	0	0	0	14 0 0
<i>Treasury Department.</i>							
Treasurer.....	70 0	Cashkeeper.....	70 0				
Gomastah.....	35 0						
Do.....	24 8						
Do.....	17 8						
Head Sherff.....	35 0	Head Sherff.....	35 0				
Do.....	24 8	Do.....	24 8				
	206 8		129 8				
1 Writer paid out of Pa- goda Funds.....	14 0	1 Writer paid out of Pa- goda Funds.....	14 0				
1 Do. paid by Conting- ent Bill.....	8 0						
	228 8		143 8	0	0	0	85 0 0
<i>Native Account Department.</i>							
		Native Accountant.....	30 0				
		1 Gomastah.....	21 0				
		1 Do.....	17 0				
None.			68 0	08	0	0	0 0 0

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4. With respect to the Writers paid out of the Pagoda Funds, the Government desire to be informed whence these funds are derived, of what amount they are, and why the pay of the Writers is charged upon them. The Board of Revenue will supply this information through the Revenue Department.

(Signed) T. PYCROFT,
Chief Secretary.

English Department.

Head Accountant.....	100 0	Head Clerk.....	100 0
Translator.....	85 0	Translator.....	85 0
Deputy Accountant.....	70 0	Deputy Clerk.....	70 0
Recorder.....	50 0	Recorder.....	50 0
2 Assistant Accountants, 35 each.....	70 0	2 Writers.....	70 0
2 Writers 35 each.....	105 0	2 Do. 35 each.....	70 0
1 Do. 21 each.....	21 0	1 Do. 21 each.....	21 0
2 Do. 21 each.....	42 0	2 Do. 21 each.....	42 0
	551 0		402 0
1 Do. paid out of Pa- goda Funds.....	17 8	1 Do. paid out of Pa- goda Funds.....	17 8
1 Do. paid out of Do. paid by Commis- sioner's Bill.....	10 0	1 Do. paid out of Do. paid by Commis- sioner's Bill.....	10 0
	391 0		600 0

Salt Department.

1 Gomastah.....	55 0	1 Gomastah.....	55 0
1 Do. 28 each.....	28 0	1 Do. 28 each.....	28 0
1 Do. 21 each.....	21 0	1 Do. 21 each.....	21 0
1 Sanyashty.....	17 8	1 Sanyashty.....	17 8
1 Do. 14 each.....	14 0	1 Do. 14 each.....	14 0
	115 0		115 0
			71 0
			71 0
			115 0

No. 17.

ORDER THEREON, No. 405, dated 5th July 1853.

1. Mr. Harrison, who was associated with Mr. Books in superintending the introduction of the Bengal system of Accounts in the Districts of this Presidency, having left Madras on the 25th May last, the latter Gentleman presented to visit the Office of the Collector of Chingleput and to see that the new system was fairly brought into operation. He now reports that he has carefully explained the system, especially that part of it which relates to the mode in which the Receipts and Disbursements of a Taluk for any one month become blended with the Revenue Accounts for that month, and find their way into the monthly Treasury Account.

2. Mr. Books states that he has little further to remark upon the introduction of the new system into the Chingleput District, excepting that he has seen it in operation at the Revenue for some days and the Clerks appear to understand it.

3. In para. 24 to 28 of his report Mr. Books details the changes proposed by him in the numerical strength and cost of the Establishments of the "Collector's" Native Account and "English" Departments of the Collector's Office. The result of these changes is exhibited in the Tabular Statement appended to para. 28, being a reduction of 5 in the number of Europeans and of Rs. 118 per annum in the expense.

The Government authorize the abolition of the situations recommended in these arrangements being carried out as the new system is brought into operation; but the reduction of salaries is not in any case to affect the incumbents who are to be retained in employ. The change proposed in the designation of the Head and Deputy Accountants and other Europeans is approved.

Edw. J. A. Wilson.

Financial Department

No 463

Extract from the Minutes of Consultation
London 4th to 8 July 1858

Read the following
letter from J. Brooks Esq

(Dated 7th June 1858. No 758)

At
the
Will

1. Mr. Harrison, who
was associated with Mr.
Brooks in superintending
the introduction of the
new system of bank notes
the Discharge of the
Bank, having left the
Bank on the 1st of July, the
latter gentleman proceeded
to visit the Office of
the Controller of Exchanges
and to see that the new
system was fairly brought
into operation. He
reports that he has suc-
cessfully explained the sys-
tem, especially that part
of it which relates to
the mode in which the
Receipts & Disbursements
of

of a Saloon for any one,
month having blended
with the Naggas. Accounts
for that month, and find
them very into the monthly
Treasury Account.

2. Mr. Bonds states
that he has a little further
to remark upon the im-
position of the new sys-
tem on the Chingloput
District, excepting that he
has seen it in operation
at the Naggas for some
days and the Chingloput
District is now in operation.

3. In paragraph 29
of his report Mr. Bonds
details the changes pro-
posed by him in the
annual strength & cost
of the "Chingloput", "Naggas",
"Treasury" and "English"
Departments of the Col-
lectors Office. The result
of these changes is ex-
hibited in the tabular

Statement

English Department
29 - being a reduction of
5 in the number of Ser-
vants and of Rs. 124 per
month in the expenses.
The Govt. authorize the
abolition of the situation
recommended in these
arrangements having con-
sidered that the new
system is brought into
operation, but the reduc-
tion of salaries is not
in any case to affect
the servants who are
to be retained in employ.
The change proposed
in the designation of the
Head and Deputy, Ser-
vants and other Ser-
vants is approved.

4. With respect to the
Writers paid out of the
Pagoda Funds, the Govt.
desire to be informed
whether these funds are
sufficient of what amount
they are, and why the
pay of the Writers is
changed.

5. With respect to the
Writers paid out of the
Pagoda Funds, the Govt.
desire to be informed
whether these funds are
sufficient of what amount
they are, and why the
pay of the Writers is
changed.

6. With respect to the
Writers paid out of the
Pagoda Funds, the Govt.
desire to be informed
whether these funds are
sufficient of what amount
they are, and why the
pay of the Writers is
changed.

changed upon them. The Board of Revenue will supply this information through the Revenue department.

[illegible]

of Madras has estimated
his doubts on this point - but
has deferred speaking positively
until he gets the new Formosa &
under which which he does feel
how to properly treat -

A kind discussion on
 that the Commission might
 be expected to state for each
 District visited whether the
 Collection fully or somewhat the
 proposed charges & supplies
 - and so on. or if he did not
 show any objection & stated
 the views of the Commission on the
 subject then - 1st The Collection
 can themselves hardly take
 until the new system has
 been tried - 2nd What is to
 decide between Govt & Com?
 is a matter too not yet sub-
 mitted to the test of experience?

On the whole it seems to me
best to send the charge of the
lytic Com. to be carried out by
reason and not by peremptory
firmness it must be - If the
kind they are found to find
at least in part in the things
must be modified - but at
least it cannot be said that
the interest has not been done
to support the Superior food

