M.R.O. 14—10,000—21-4-22.

MADRAS RECORD OFFICE.

Government of Madras.

Revenue DEPARTMENT.

G.O. No. 2331 Press ~~Mis.~~

174-175

Dated 15 - 12 - 1864.

Not to be folded or roughly handled

Proceedings of the Madras Government, Revenue Department, 19th December 1861.

No. 174. Read the following Proceedings of the Madras Government in the Military Department, dated 27th November 1861, No. 4,306 :—

Directing that the duties connected with the Payment of Military Pensions and Family Certificates shall from the 1st January 1862, *be conducted throughout this Presidency, with the exception of Madras and other stations specified herein, by Officers in immediate charge of Civil Treasuries Zillah or Táluq.*

(Vide Military Proceedings, 27th November 1861, Nos. 669—677.)

No. 175. ORDER THEREON, 19th December 1861, No. 2,331.

Ordered to be communicated to the Board of Revenue for their information, with reference to their Proceedings, dated 8th May 1861, No. 2,348, and for circulation to the Collectors.

(Signed) J. D. SIM,
Secretary to Government.

cordings of Govt. No. 325 of 25th Jany. 1858 and
No. 1769 of 11th May 1860.

Read again the papers noted in the margin.

MILITARY DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following papers :—

From the Adjutant General of the Army, 12th April 1859, No. 375 ; to the Secretary to Government, Military Department.

Minutes of Consultation No. 325, dated 25th January 1858.
Sanctioning Lieutenant Colonel Pritchard's employment on the investigation proposed by Sir Patrick Grant; in the Adjutant General's letter dated 18th January 1858, No. 66.

With reference to Minutes of Consultation as per margin, I have the honor by order of the Commander-in-Chief, to forward Lieutenant Colonel Pritchard's original Report dated 31st ultimo, on the system of Army Pensions, Family Certificates, and claims to Heir Pensions, of Men dying on Foreign Service.

2. Lieutenant Colonel Pritchard's Report speaks for itself, and the Commander-in-Chief is unwilling to trouble Government with any lengthy comment thereon.

3. So far as Sir Patrick Grant is able to judge, he considers the system proposed by Lieutenant Colonel Pritchard for remedying existing inconveniences, to be most excellent in almost every particular ; and if introduced, as His Excellency trusts it will be, he feels sure, that it will prove one of the greatest boons ever conferred upon the Madras Army.

4. There are however two points on which it appears necessary that His Excellency should offer brief remark.

I. In para. 257, page 146, Lieutenant Colonel Pritchard states, that as it was decided on a former occasion,* that the examination of the Proceedings of Claims to Heir Pensions, should continue as hitherto, to be performed in the Adjutant General's Department, no further agitation of this subject is permissible. Sir Patrick Grant does not consider this argument a good one. If the present system of devolving the duty on the Adjutant General's Department is faulty, as the Commander-in-Chief believes it to be, it should, he conceives, be amended, and the duty of examination be transferred to the proper Officer.

**Minutes of Consultation No. 1299, dated 14th December 1855.*

II. The "Marriage Register" proposed in para. 263, page 149, is the only point in the entire report, on which the Commander-in-Chief is at all doubtful. Natives so greatly dislike inquiry into family matters, that His Excellency cannot recommend the compulsory introduction of a "Marriage Register." The use of such a Register might however be encouraged regimentally, where no objection to it may be found to exist ; but it ought not, His Excellency thinks, to be declared obligatory on the Native Army.

From Lieutenant Colonel H. Pritchard, 8th Regiment Madras Native Infantry, on Special Duty, dated Ootacamund, 31st March 1859 ; to the Adjutant General of the Army, Fort Saint George.

I have the honor to submit my Report, with an Appendix and Index, on the subjects directed in Extracts of Minutes of Consultation, No. 325 of 25th January 1858 ; namely,

First.—The Disbursement of Pensions.

Second.—The system regulating the grant and payment of Family Remittances by native Troops, on Foreign or Field Service.

Third.—The adjustment of the claims of Heirs of Men killed in action, or dying on Foreign Service.

2. Having investigated the system now obtaining in this Presidency, and compared it with those of Bengal and Bombay, I have endeavoured, by first setting forth in each instance, all that is complained of as faulty and objectionable, and the causes from which arising, to suggest such measures as appear calculated to improve the working of the present system.

3. Next as instructed, I have the honor to offer for the consideration of the Government, what appears to me "an improved and simplified arrangement that may remove all cause of "complaint," for the disbursement of pensions, and for the adjustment of the claims of Heirs to pension of Native Troops.

4. After a due comparison of the "systems for the grant and payment of Family Remittances" in the three Presidencies; no better system than that now in use, (if the alterations suggested are admitted) appears to me can be adopted in this, for the reasons adduced.

5. I would beg to draw His Excellency the Commander-in-Chief's attention particularly to the Heads "Cash Receipts" and "Unclaimed Family Certificates" at paras. 170 and 185 of the Report; as they are capable of, and seem to require immediate redress.

6. The time occupied in preparing the Report has been considerable, owing to the subjects being intricate and difficult, and from my not having for several years had opportunities of keeping up a knowledge of details. The Codes for each branch, and the practice, had therefore to be studied afresh, before I could enter into the necessary correspondence, which has proved very extensive, to obtain the various facts and opinions required from so many stations in this, as well as to procure from the Bengal and Bombay Presidencies, copies of their Codes and systems of practice; but no inattention, or want of application on my part, has occurred to increase the delay.

Report on the systems for the disbursement of Pensions; for the grant and payment of Family Remittances; and for the adjustment of the Claims of Heirs to Pensions of Men killed or dying on Foreign Service: at present obtaining for the Native Army of the Madras Presidency: with suggestions for an amended system.

1. The instructions received, direct a thorough investigation into the following subjects to be instituted; namely,

First.—The disbursement of Pensions.

Second.—The system regulating the grant and payment of Family remittances by Native Troops on Foreign or Field Service.

Third.—The adjustment of the Claims of Heirs of Men killed in action or dying on Foreign Service.

2. In this report therefore, it is proposed to consider each subject in the order it stands, and separately in all its details:—and then, as further directed, to offer for the consideration of the Government, "an improved and simplified arrangement that may remove all cause of complaint."

The disbursement of Pensions.

3. The system of payment of Pensioners in Madras, differs widely from those of Bengal and Bombay, both in the means by which it is effected, and by its checks and their effects on the Pensioners. In the other Presidencies, responsible and paid Officers are entrusted solely with the whole duties in Circles or Districts; who identify and pay all Pensioners: and the Pensioners are subject to no other examination than that of the Pension Paymaster of the Circle or District, who is checked by the Audit Office only. By this arrangement, the Pensioners are freed from annoying inquiries so much disliked by them.

4. In Madras, the duties are performed by many Officers having generally other duties to attend to, as those of Station Staff, or Commandants at Outposts, under the check of *Muster Masters*, and these under the further check of a Triennial Committee: the Pensioners being subjected to examination by all three, much to their inconvenience.

5. These checks may be necessary, where Officers with other duties to discharge, have had imposed upon them, the payment of Pensioners and the responsibility for disbursements, and yet receive no pecuniary consideration themselves, for their extra labor and liability. A different system however, would be for the benefit of the Pensioners and the State.

6. The defects brought to notice by Officers in charge of Pensioners, and by the Pensioners themselves, it is proposed to set forth under the following heads.

First.—Officer in charge of Pensioners and Family Payments at stations.

Second.—Station Offices and Writers.

Third.—Documents required from stations.

Fourth.—Records kept at stations.

Fifth.—The transfer of men to the Pension Establishment, and the rules for their proceeding to join the stations selected for residence.

Sixth.—The selection and change of stations, residence with Regiments, and the Furloughs of Pensioners.

Seventh.—Payments of stipends to Pensioners.

Eighth.—Triennial Committees and Muster Masters.

Ninth.—Pension Certificates, Passports, and Tickets of Pensioners.

7. And, having noticed the defects, to submit with each, some suggestions to obviate them; should the present system be continued.

Officers in charge of Pensions and Family Payments at Stations.

8. This appointment, all Officers it would appear, endeavour to avoid; frequently therefore it is held by those unqualified in various ways for it; or it has to be thrust upon others in their capacity of Station Staff Officer, or Commanding at an outpost, unwilling to receive it; and the duties sometimes devolve on writers, who becoming Masters of the situation, use their opportunities, as shall be described under the head "Writers."

9. The cause of this dislike for the Office, is the insufficiency of the remuneration allowed and the responsibility that attaches to the disbursing of large sums in minute portions. Even at Madras, where there are special allowances granted for increases in the number of Pensioners and holders of Family Certificates, and for a conveyance; for the payment of three thousand five hundred Pensioners, after deducting the salaries of writers and cost of stationery, the balance remaining to re-imburse the Officer in charge, is Rupees eighty:—of which Rupees thirty, is for a conveyance; and his pecuniary responsibility amounts monthly to Rupees eighty thousand, or nearly ten lacs a year. The disbursements from the other large Offices, do not approach the half of this sum.

10. The duties of these Officers must be considered of much importance to the State, both as regards the prevention of fraud, and the security of the due payment of stipends. The certainty and regularity with which these payments are made, has a vast effect on the feeling of the Native Army; whilst every instance of delay or negligence, is greatly magnified by the recipients; creating distrust and discontent in the Army, resulting in great injury to the State.

11. It then follows, that it becomes most necessary that Officers should be carefully selected for these duties, as men of known capacity; but to obtain their services and retain them in the employment, and to command their zealous services, a fair remuneration is required; or as at present, they will use every endeavour to escape from the responsibility. A result which it is but natural to expect.

12. The longer they can be continued in the same station or District, the more valuable must their services become, from their personal knowledge of the Pensioners; and frauds be so rendered less possible.

13. The fixed allowances for the payment of Pensioners and Family Certificates, it will be necessary therefore to increase; or else in addition to the present scale, to grant some other remuneration; such as the full batta of their rank, to Officers of the Invalid establishment when employed on these duties: should the present system of payment be continued.

14. The consequence of the present very frequent changes of Officers at stations is, that one great check to fraud is lost; through the experience of the Officer in the duties, and his knowledge personally of the Pensioners. Each new Officer must depend on the Native writers, until he is able to judge for himself, a matter of time; when according to the present system, he vacates: and hence arises one of the greatest evils also of the system, the proved corruption of the writers and office establishments. Again, supposing the new Officer to find cause to remove

the writers, a matter much dreaded at present, and consequently avoided, though needed; there would be European and Native inexperience on both sides, and the duties would be still less satisfactorily carried on.

15. A very important, but onerous portion of the duties these Officers have to perform, is the disbursement of the amount of Cash Receipts sent to adjust claims, and as Family Remittances to Pensioners and Holders of Family Certificates. The seeking out and due identification of the parties, especially amongst the Family Certificate Holders, is frequently a work of much time and labor, for which no remuneration is allowed, or means supplied, except at Madras, where two Peons are entertained for these duties.

16. The remittances in some of the Offices, amount monthly to Rupees five hundred and upwards, in small sums from one to thirty Rupees on an average, and entail much correspondence.

17. In addition to the duty of paying personally the Pensioners and Holders of Family Certificates, and noting the same on their Tickets and Certificates, which occupies much time during the month in the larger Offices; a second issue at times arises for Rice money. The other duties of these Officers are, to superintend the preparation of the Returns, Muster Rolls, Abstracts and Acquittance Rolls, to conduct a great amount of correspondence connected with the claims and complaints of Pensioners and Family Certificate Holders, of Furlough Pensioners, and of their transfers and removals.

18. Appendix No. I annexed, shews the allowances now received by Officers in charge of Pensioners and Family Payments for these duties, and the sums paid by them for Writers, at twenty-nine stations out of fifty-six, where more than twenty-five Pensioners reside under Military Officers. As it includes all the large stations, and a fair proportion of each class of the others, it will be sufficient to afford a just idea of the personal remuneration generally received by Officers, and of their disbursement to Writers, without including stationery which is paid for by them.

Station Offices and Writers.

19. In but few stations, comprising eight out of fifty-five, are public buildings allowed for the payment of Pensioners: vide Appendix No. 1, and some of these are not furnished solely for that purpose; being also used as station Staff Offices.

20. In large stations, as Secunderabad, where the charge of Pensioners devolves on Effective Officers who are moved away with their Regiments, there is a frequent change in the situation of these offices; as they must be transferred from the dwelling house of one Officer to that of another at every relief, occasionally miles apart, to the great inconvenience of the Pensioners and of the Office Establishments.

Furniture.

21. The Office Furniture allowed by Government, is very liberal in extent; but in instances where there are no public buildings used, it is found to be an inconvenience; the space available in an Officer's private dwelling, being insufficient to contain it.

Writers.

22. They vary in number according to the number of Pensioners and Family Certificate Holders to be paid. They all are the private servants of the Officers, and are liable to be discharged at any moment at the pleasure of the Officer. And the Writers feeling the uncertainty of their employments, their heavy work and small pay, endeavour by every kind of chicanery, and at every opportunity, to enrich themselves by plundering the Government, the Officer in charge, and the Holders of Pension and Family Certificates.

23. The system of placing any Officer available, in charge, greatly facilitates their operations, as they endeavour and do keep the whole control in their own hands; using every means to prevent the Officer from becoming acquainted with the duties, and thereby shew to the Holders of Certificates, that all depends on them: that neither payments, leave, change of station, or other privilege, is to be obtained but through, or from them; and having established this their exactions follow.

24. Many of their frauds have been brought to light officially. The following will shew the nature of some of them.

First.—Withholding from Pensioners their travelling batta and difference between effective and pension Pay, on joining their first stations; in whole, or in part.

Second.—Retaining from Pensioners and Family Certificate Holders, their Rice money, or portions of it.

Third.—Delaying payments of the monthly stipends, to cause Pensioners, &c., to borrow at high interest: the writers being in league with money lenders, and receiving a portion of the interest.

Fourth.—Being ever ready to effect loans for Pensioners &c., for marriage and other ceremonies; even enticing them to borrow at exorbitant interest from Shroffs for whom they are agents; and receiving a per centage from both parties for the same; from the one for procuring the Cash, and from the other for its recovery from the monthly stipend.

Fifth.—By advances to Pensioners, at a heavy discount, of their pension after musters, to prevent the necessity of their waiting for the issue of pay, or having to return from their villages to receive it.

And at stations where payment is made in other than Company's Rupees, and where various descriptions of coins exist, by accommodating the Pensioner with his stipend in advance, in an inferior Rupee to that issued from the Pay Office, and repaying themselves in the Pay Office currency.

Sixth.—By retaining the remittances sent by Cash Receipts from Sepoys to their families; instead of searching out the parties to receive them, and informing them of the arrival. In fact, by never paying any sum till it is demanded, or can be no longer withheld, by excuses made from month to month after the Receipt has been cashed. The coin supposed to be in the Cash Chest being in reality out in the bazars at interest, or used for loans to Pensioners &c. Hence the frequent complaints from Sepoys, of their remittances not having been paid to their families.

Seventh.—By withholding from Officers, the reports of the death of Pensioners between the Musters, and defrauding Government by drawing pay on their Certificates.

Eighth.—By being privy to the sale of lapsed Pension Certificates, and to the personating of the real Holders.

25. These two last frauds against Government may however be considered no longer in practice, from the checks established, of retaining the Pension Certificate from the Holder, and of furnishing guarantees.

26. Several of the above have come under my personal observation, and others have been received from the best sources.

27. This lamentable state of matters, exhibits what is certainly not infrequently going on at this present time. No doubt, it is the consequence of imperfect supervision; but how can that be remedied whilst the system adverted to, of having no suitably remunerated Officers to discharge the duties, continues in force.

28. The only effectual mode to check these evils, in addition to the supervision of vigilant and experienced Officers, is to place the Clerks, like those in other Government Offices, on fair salaries from Government. These should be graduated, and promotion fairly distributed according to zeal and worth displayed; and after regulated periods of good conduct and service, they should become entitled to Pensions.

29. This will remove the uncertainty of the tenure of their employment; and with salaries proportionate to their work, the prospect of promotion to higher, and above all, Pensions in the end, will ensure zeal, honesty and efficiency in these Offices.

Documents required from Stations.

30. There is much unnecessary trouble given in the monthly preparation of Returns and Reports, of the payment of Pensioners, who are mustered but once in every four months; and it is much complained of by the Officers in charge of Pensioners.

31. Pensioners are allowed to receive their stipends at any time between the musters, in January, May, and September: when at the expiration of each period, should they not have applied for the sums due, and do not appear at Muster, the unclaimed money is accounted for, by being returned to the Paymaster, and reported to the Military Auditor General and the Superintendent of Pensions.

32. In addition to the above, a monthly report is required, that the whole of the Pay of the Pensioners has been disbursed, shewing the exceptions in precisely similar form to the above. One of these two reports cannot be requisite, and the monthly one of the least use, causes the most trouble; as the sums remaining in the first, second, or third month, may be claimed and paid during the fourth; and if not, would then be duly accounted for and reported.

33. In like manner, as the Musters occur in January, May and September, *monthly* returns are unnecessary: the more especially so, as the monthly Abstracts and Rolls are submitted to the Superintendent of Pensions to compare with the General Registers kept in his Office, and they specify all alterations and casualties that have occurred during the past month.

34. The examination of two sets of documents containing precisely the same amount of information, and of returns monthly when musters occur only every fourth month, must occupy the time of an Office without any good result.

35. It is recommended therefore, that *monthly* returns be abolished, and that returns be only furnished after the Musters on 1st January, May and September, for Native Pensioners. And that on the first of each intermediate month, a Roll of alterations and casualties that have occurred during the past month, together with the Pension Certificates of deceased Pensioners, be also furnished to the Superintendent of Pensions. These casualty Rolls appended to the last return received, will enable him to see the state of each station, and to ascertain the number of Pensioners existing at any time.

36. The returns for the 1st January, May and September, should include in their "Roll of alterations and casualties" all such that may have occurred in the intermediate periods, and those furnished monthly will serve to check this.

37. A Roll of Pensioners on Furlough, in the form now used, should also be forwarded monthly to the Superintendent, to assist in checking the Abstracts for Furlough Pensioners. And in the returns for 1st January, May and September, this Roll should include the whole on Furlough in the intermediate periods, noting particularly every extension of leave, and the cause for it.

38. Another document, the preparation of which is greatly complained of, as it takes much time and labor to prepare, is the copy of the entire Pension Certificate required to be attached to Abstracts for the first Pay drawn at any Station, whether on joining or on Furlough, to it. See Extract of the Pay and Audit Regulations in the margin.

Pay and Audit Regulations. Section 16.
"*Abstracts.*" 1. "*The first Abstracts for Pay to Pensioners will invariably be supported by authenticated copies of their Pension Certificates, and when changing residence or moving from one Station to another, similar vouchers will be required in support of the Abstracts for the first Pay drawn at the new station.*"

39. The Superintendent of Pensions states, that neither a copy of the Pension Certificate, nor an entry of any part of it on the Pay Certificate appears to be necessary, for checking the Abstracts of Pensioners: but that the Military Auditor General would explain its uses.

40. The Military Auditor General has stated, that "Authenticated copies of Pension Certificates are required to be attached to the first Abstracts of Pay for Pensioners, under Section 16, Head Abstracts, para. 1, page 273, Pay and Audit Regulations, in order that this Department may learn the Rank and Corps from which the Pensioners were transferred, with a view of ascertaining the head of Account to which the charges are applicable, and regulating the batta and difference of Pay, of Pensioner according to period of service."

41. This therefore has reference only to the Pensioners on their transfer from the Effective to the Pension Establishment, in proceeding to join their first station selected to draw Pension at, to regulate the batta and difference of Pay.

This was brought to the notice of the Military Auditor General, and he added that, "the "purposes for which authenticated copies of Pension Certificates are required to be attached to "the first Abstracts of Pay for Pensioners at the new Station, on removal from one station to "another, in reference to Section 16, Head Abstracts, para. 1, page 273, Pay and Audit Re"gulations, are to ascertain the heads of Accounts to which the charges are applicable, and to "prevent wrong entries in the Paymaster's Disbursements."

42. This therefore refers to "changing residence, or moving from one station to another," alluded to in the Regulation quoted, *i. e.* on Transfer, or on Furlough, when no Batta or other allowance is admissible to any Pensioner; but the head of Account alone is required to be ascertained.

43. The Native Pensioners of this establishment are comprised almost exclusively of those designated under the second, third, sixth and seventh classes: of the former two, all are entered under one general head of account in the Paymaster's Books, viz. "Native Pensioners," consequently, no information beyond that supplied in the ordinary Pay Certificate is required in the Pay Offices: but for the latter two classes, the sixth and seventh, particular heads are opened, with a view to exhibit the different services or expeditions which have given rise to the several Pensions; such as the 'first and second expedition to Burmah;' the 'first and second expedition to China:' 'expeditions against Scinde' 'against Prince of Wales' Island;' and so forth. For Pensioners of the sixth and seventh classes therefore, the last Pay Certificate as at present prepared is insufficient, and the Pay Department has hitherto been dependent on the copy of the Pension Certificate for the requisite information regarding the service for which the Pension is drawn. It is suggested, that this information be afforded in the last Pay Certificates furnished to these two classes, as also in the few special cases of the remaining classes, the fifth, ninth and tenth, after the entry of the number of the Pension Certificate and class therein.

44. The labor and annoyance so justly complained of, in preparing this document, may therefore be spared the Station offices. A document four and twenty inches in length, containing a similar number of ruled columns, with an elaborate heading and entries, dates and signatures in proportion; and occupying, as has been tested, at half an hour in its preparation by a ready copyist.

45. The more especially may it be abolished in the case of the 2nd and 3rd classes as the only information it is required to afford "the Rank and Corps from which the Pensioners were transferred" is actually contained in the Passport and Pay Certificate furnished to the Pensioner, and attached to the same Abstract for his Pay. And for all the other classes, the addition of a few words to the Pay Certificate, specifying the service, or expedition, stated in the Pension Certificate, will suffice to establish the "Head of Account" for the Paymasters' Books.

46. But setting aside altogether the above, another and most important reason for its discontinuance is, that it positively affords the very information to many parties, of the contents of the Pension Certificate, which it has been the endeavour of the Government since the year 1850 to prevent.

Records kept at Stations.

47. The following Records are kept in Station Offices.

Pension Branch.

1. Register of Pension Certificates, and names of guarantees.
2. Muster Rolls and Abstracts.
3. Acquittance Rolls.
4. Monthly Returns.
5. Letter Book.
6. Cash Account Current.
7. Register of Pay Certificates.
8. Register of Passports.
9. Register of Cash Receipts.
10. Unclaimed sums of Pensioners.
11. Furlough Pensioners Muster Rolls.

12. Register of Casualties.
13. Diary of Letters received.
14. Cash Book.
15. Rice compensation Bills.
16. Register of guarantees.

Family Payment Branch.

1. Acquittance Rolls.
2. Letter Book.
3. Cash Account Current.
4. Unclaimed Family Certificates.
5. Descriptive Register of temporary Pensioners.
6. Cash Book.
7. Register of Family Certificates for India Service.
8. Register of Family Certificates for Foreign Service.
9. Diary of Letters received.
10. Rice compensation Bills.
11. Register of Cash Receipts.

48. Of all this variety, many of which are very useless, no one office contains the whole, they are of every form and size; in some instances, two of them or more, are combined in one; and they seem to have been established solely according to the fancy of the Officers in charge.

49. In many cases, the same Book would suffice for both branches, Pension and Family Payments, such as the Register of Cash Receipts, a very important Record if properly kept, but the form of which varies in nearly every office, and in many it is not kept at all. A form is given in Appendix No. 2, to shew at one glance, all connected with the remittance from its receipt to its payment, or its return to the remitter.

50. There can be no doubt, that there ought to be one uniform system for all the offices, both as to the number of records and their form.

51. The following Books appear to be necessary, and where their form is not established by rule, forms for them are shewn in Appendix No. 2.

Pension Branch.

1. Register of Pensioners, to contain the copy of the Pension Certificate of each, and the names of their guarantees in the column of Remarks.
2. Muster Rolls, Abstracts, Rice Bills, Batta, and difference between effective and Pension Pay Bills. Form 1.
3. Acquittance Rolls, to contain every sum paid to the Pensioner, shewing under the Pension Pay, the Rice money, Batta, and difference of effective and Pension Pay, when paid. Form 2.
4. Monthly and Miscellaneous Returns of all Pensioners, Furlough or other.
5. Furlough Pensioners' Muster Rolls, Abstracts, and Acquittance Rolls.
6. Letter Book.
7. Register of Passports and last Pay Certificates. Form 3.
8. Register of temporary Pensioners.

Family Payment Branch.

1. Register of Family Payments, with Acquittance Rolls. Form 4.
2. Letter Book, to contain also the monthly Report of non-payments of Certificates.
3. Account current with Superintendent of Family Payments.

For Both Branches.

1. Register of Cash Receipts. Form 5.
2. General Cash Account current, to shew *all* sums received and disbursed for both branches, to be balanced monthly, and shew the contents of the Cash Chest. Form 6.

52. The want of regulated numbers and forms for Records, and of one established system gives great scope for chicanery in Office Establishments, and consequently a temptation it has been found they were unable to resist. A uniform system therefore for every Office would tend to obviate it.

53. The provisions of the Pay and Audit Regulations, and the General Order quoted in the margin, have been represented as bearing hard upon Soldiers, on their transfer to the Pension Establishment. The liberal bounty intended for them by the Government, being frequently forfeited thro' the stringent nature of these Rules.

Pay and Audit Regulations, Section 16.

EFFECTIVE PAY.—1. *Native Commissioned Officers, and individuals of all Non-Commissioned and inferior ranks (European and Native) when transferred by the Orders of Government, to the Pension Establishment, shall be considered to have become Pensioners from the date on which they may be struck off the strength of their Corps or Departments, and entitled to Effective Pay up to that date inclusive, their Pension commencing from the day following. Batta and difference between Effective and Pension Pay are also admissible for the period allowed by Regulation, for travelling from the station of the Corps or Department or Detachment from which transferred to their Pension Station, if within the limits of this Presidency, and will be drawn on their arrival at the latter—but to Pensioners who may have selected a place of residence beyond the limits of this Presidency, Batta and difference between Effective and Pension Pay will be granted for a period according to distance (to be certified where necessary, by an Officer of the Quarter Master General's Department) between the station where Pensioned, and that (within the limits of this Presidency) nearest to the frontier, and to the direct route, between the station where Pensioned, and that to which proceeding; to be drawn in advance when permission has been obtained to proceed beyond the limits.*

2. *In cases of men necessarily detained for the adjustment of their public demands, or other equally valid reason, difference between Effective and Pension Pay will further be admissible to Europeans for a period not exceeding six weeks, and to Natives for a period not exceeding one month, from the date of transfer, and is to be drawn when practicable, by the Officer by whose Order the detention may take place, on Abstracts supported by Certificates of the period and necessity of such detention.*

3. *Any Pensioner, European or Native, who shall delay to proceed to his Pension station* for more than one month, *subsequent to the removal of all* public *grounds of detention, as referred to in the preceding paragraph, shall forfeit all claim to Batta, and the difference between Effective and Pension Pay for the period allowed by Regulation to join, except in cases of certified inability from sickness, or unavoidable detention, by inclemency of weather, or other valid reason, the period and necessity of which to be exhibited in a Certificate from the Officer Commanding the station of the Pensioner's late Corps.*

G. O. G. No. 169 of 5th September 1851.

8. *With a view of preventing fraud, and discouraging frequent applications for change of station and furlough, which are attended with much inconvenience and trouble, Pensioners to whom either indulgence may be accorded, will be precluded under the above arrangement, from drawing their Stipends en route—in consideration however, of the inconvenience to which Pensioners on proceeding to their first station, might be subjected by the application of this restriction, Paymasters through whose ranges they may pass, are authorized to disburse to Pensioners under such circumstances, such amounts of Pension Pay, as may be due in arrears, notifying the same on the back of their last Pay Certificate or Passport. Vide form No. I (as the case may be) which shall be recovered on the first issue of Pay on Abstract—in the event of a Casualty occurring on route, all documents (accompanied by a Certificate of the date of decease) should be forwarded to the station to which the Pensioner may have been proceeding.*

54. Under Rule 3, the Batta and difference between Effective and Pension Pay allowed whilst proceeding to join the station selected for residence, is in some cases from circumstances, lost to the Pensioners; a sum they can ill afford to spare. Instances are known of their preferring to sacrifice this, to them a large sum, to the contingency of being exposed with their families to the Monsoon on route through districts where they could expect to obtain little or no assistance; as from the Western Coast, the Hyderabad Country, and the stations beyond it. It frequently happens, that many of these are persons in bad health and even Cripples. Some again are stated to have forfeited it, as the time allowed was insufficient to arrange their affairs, and often from the illness of members of their families, or from their state not permitting them to travel within the period.

55. It may be asked, if the words of the Rule, "except in cases of certified inability "from sickness, or unavoidable detention by inclemency of weather, or other valid reason," are not sufficient to admit of Officers detaining Pensioners, till the season or other causes,

admitted of their proceeding without inconvenience? The reply most certainly ought to be, that the language is exact and comprehensive; but the test is the practice: and the practice shews, that this Rule has been construed in a way oppressive to the Pensioner; and as such has been brought to notice by Officers.

56. However, if detained by Order of any Commanding Officer, the Pensioners can draw no Pension *till they proceed on route*, under the General Order No. 169 quoted: and no other Rule is in force, which permits them to draw their Pensions until they join their station.

57. This may be remedied by authorizing Commanding Officers of Stations, to detain the Pensioners and to pay any arrears of *Pension only* as it becomes due through Officers in charge of Pensioners, reporting the detention and reasons to the Superintendent of Pensions, and to the Officer at the station which the pensioner has selected for residence. But the batta and difference between effective and pension pay, *should not be payable* to the pensioners till they reach their station, to ensure that they do not delay in so doing after being directed to proceed.

58. Every payment so made, to be entered on the pensioners' passport and pay certificate, with the cause of detention, and also the date when they are directed to proceed on route. This voucher will then suffice to adjust the payments made, and to draw the batta and difference between effective and pension pay due on abstract, on the pensioner arriving at the station: provided he does so without further unnecessary delay. The date of arrival at the station, to be also certified on the document, to shew that no unusual delay occurred in joining.

59. The Government by sanctioning this, would incur no extra charge, and would ensure to the pensioners, the liberal boon it intended for them; and the amount of batta and difference of effective and pension pay to be obtained, would cause the pensioners to join their stations as speedily as possible.

60. In practice also, the provisions of the General Order No. 169 quoted, seem to be misunderstood; for some officers have pointed out, that pensioners suffer from not being allowed to receive their pension when on route to join the station selected for residence; especially when the journey is long. This may arise from the wording of the order namely, "Paymasters "through whose ranges they may pass, are authorized to disburse to pensioners," &c.

61. To simplify this, pensioners might be ordered, when so on route, to receive their pensions through the station Staff Officer, or the Officer in charge of pensioners; because there may be no Paymaster at a station, but one of the two others there must be. The insertion of the words "Paymasters through whose ranges" &c., is liable to misconception, if not intended to mean the Pay Office of the district, which may be hundreds of miles out of the pensioners' route.

62. The subject is noticed in this report, because some persons intimate, they consider it a hardship that pensioners are not authorized to receive the arrears of their stipends, when on the way to their stations: whereas, there is no doubt from what has been said, that the Government intends them to have that advantage.

63. In the case of men about to be transferred from Regiments to the Pension Establishment, it is of importance that they should be directed in General Orders to be struck off the effective strength from some date sufficiently prospective, to admit of their becoming aware of it beforehand; to prevent them living beyond their probable means. As for instance, say a first class private, in receipt of nine Rupees a month, is placed on the Pension Establishment from the 30th of the past month, but not hearing of it till some date in the current month, his pay, without his being aware of it, will have been reduced to four Rupees a month, his pension during the interval and the difference spent, must result in his future distress.

The Selection and Change of Stations, the residence with Regiments and the Furloughs of Pensioners.

64. Pensioners are permitted to select and draw their pensions at any station, or with any Regiment, or under Collectors of Districts.

65. Changes of station by Pensioners, are for various reasons recommended by the regulations to be discouraged as much as possible, unless the circumstances are urgent.

66. As a means of preventing Pensioners from seeking for changes of station, they are not allowed to draw their stipends, or to receive compensation in lieu of rice, when on route between stations.

67. The order however to discourage these changes, has in the case of Pensioners residing with Regiments been disregarded. For on a Corps arriving at a new station, application is generally made *in a single letter, for all Pensioners* who reside with it, to be allowed to change or be transferred to that station: and, on the removal of the Regiment, they are again transferred to it: thus changes become very common to the disadvantage of the Pensioner and the State.

68. Their residence within the lines of Regiments, seems to have been much discouraged by Commanding Officers of late; as at this period, there are but eight hundred and twenty-six Pensioners residing with Regiments; formerly from twenty to thirty or more, were the usual numbers with each, or most Regiments.

69. When their residence with Regiments is prevented, in order to be with their relatives, they follow them from station to station by obtaining their transfer from one to another, or by furloughs. This is objectionable, as causing extra correspondence and an opening for fraud.

70. Both the above disadvantages are easily obviated;—first, by prohibiting the transfer of Pensioners from Regiments to the stations they may occupy; and secondly, by insisting that no discouragement be given to Pensioners wishing to reside in any Regiment, except on the grounds of misconduct; and for which only should they be liable to removal from it.

71. Some Pensioners follow Regiments from station to station, but from some cause do not reside in their lines, or draw their pensions with them. This is easily detected and prevented; as every removal is entered on the back of the pension certificate; for if they succeed once in so doing, the next move of the Corps will render it apparent, when they should not be permitted again to change their station. By the same means also, will Pensioners removed from Regiments for misconduct, be detected and prevented from following them.

72. Gosha women can seldom have cause for removal, when they apply for such, it is suspicious, and much caution should be taken to ascertain the facts. It is believed that many frauds were formerly effected by their relatives obtaining their transfer to another station, as their death approached, and substituting another in their stead.

Furloughs.

73. Pensioners are permitted to obtain furloughs as they may desire; the only loss that accrues to them thereby, is the deprivation of compensation in lieu of Rice. They are neither entitled to have it drawn at the station they quitted, nor at that to which they proceed, although such may be issuable at either station. The principle is the same as that observed in regard to Effective Troops and Followers, who are only entitled to the allowance while serving with their Corps: but the loss does not appear in any way, to tend to check the desire for furlough.

74. Pensioners when proceeding on Furlough, are also not allowed to draw their Pension at intermediate stations on route.

75. They frequently suffer by the neglect of Officers in charge, to forward their Pension and Pay Certificates to the station to which they proceed on furlough, in time to reach it by their arrival; they consequently cannot be paid the Stipends due to them, and so incur distress. This neglect also entails additional correspondence. A Rule is required, that their Certificates shall be despatched on the same day that the Pensioner is granted his Passport.

76. There are considerable numbers of Pensioners on Furlough, from and at stations, and they often remain so year after year, obtaining extension of leave on one pretext or another.

In Appendix No. 3 is given, the number of Pensioners generally on Furlough from and at several of the principal stations; sufficient to shew that the proportion is large in some of them.

77. The cause for this is not clear: in some instances it may be, from the wish to be with Regiments in which they are prevented from residing: in others it may be from fraudulent motives, noticed in para. 103 of this Report. Some Officers consider the cause to originate in the difficulty of obtaining changes of Station, and that the intention of most Pensioners in taking furlough, is eventually to effect an exchange to the station they proceed to, which if refused, they endeavour to meet by procuring extension of leave. It is not improbable, that the latter is the case, and if so, the object of preventing changes of station has created an evil equally injurious in its effects, in these frequent and extended Furloughs.

78. In one station it was discovered, that most of the Pensioners on furlough had been residing there for periods varying from five to one year, without any extension of leave. They were given, by the Officer who ascertained it, the option of at once proceeding to their stations, or of being transferred to that station.

79. This neglect may be considered to have arisen from the frequent changes of Officers that had occurred there; and to be another instance of the connivance of the Writers in these Offices.

80. It appears also, that the allowances for the payment of Pensioners are drawn according to the number borne on the face of the Rolls, whether they are present or absent. This therefore may account for why those absent without leave from their stations were not struck off; especially as is often the case, where the Writers are allowed the per centage allowance themselves. The remedy is simple in this case; that is to restrict the allowance to such Pensioners only as are actually present and paid at each station, whether permanently residing there, or on Furlough.

81. It is beyond a doubt, that this state of things was susceptible of improvement under the authority vested by Government in the Superintendent of Pensioners; who should have become aware of it from the "monthly Returns" and "list of Pensioners on Furlough" furnished monthly to his Office.

Payment of Stipends of Pensioners.

82. To Pensioners who come from distant villages, the uncertainty of the days on which payments can be made to them, owing to the irregularity of the arrival of coin at out-stations, from the Pay Offices, or Collectors Treasuries, causes considerable distress by their consequent detention from their homes.

83. To amend this, some fixed period of the month should be named, and the coin sent beforehand. It matters not to the Pensioners how late in the month it may be, except in Muster months, so long as they can always receive it at a fixed period; which can be easily arranged with Paymasters or Collectors.

84. Where there are many recipients, they should be numbered, and a certain portion be warned to attend on successive days for payment; to avoid their being sent away unpaid, or caused to attend unnecessarily; a grievance much felt and complained of at some stations.

85. As there are many Pensioners of the same name, and often also of the same Regiment, it much facilitates payment, if their "House name" be inserted on their Tickets. In calling the names, it prevents mistakes and delay, by the wrong person coming forward. The "House name" is not needed in the Muster Rolls or Pension Certificates, but on the Tickets only.

86. At the periods of the Musters of Pensioners, it would be a great boon to them, if their stipends due in arrears could be then issued *to those residing in distant Villages;* to save them detention or a double journey from their homes. It could be effected by permitting officers in charge, to take up on receipt, the sum required, to be adjusted on the abstracts sent for those

Muster months. And to out-Stations this sum should be remitted with the Pay in the preceding month.

87. It may be asked, why the Pensioners who feel the distance and delay, do not avoid it by applying to be Mustered and to draw Pay under Collectors of Districts at their own villages? The reason is not clearly ascertained, but one Officer of considerable experience with Pensioners, has in some measure accounted for it. He states that he has pointed this out to them, but their reply was, that they would rather not do so; and that but four had availed themselves of it in his range. It is remarkable, that in nineteen Collectorates, but 1218 Native Pensioners are so paid, whilst in the four Divisions of the Mysore Commission, 604 Pensioners draw Pay through their Superintendents: being in proportion more than double the number. This is shown in Appendix No. 4.

88. Since the frauds at Arnee in 1857 were discovered, to ensure that the Pensioners and Holders of Family Certificates duly receive their Rice money whenever issuable to them, instructions have been given, that the amounts are to be notified in the Acquittance Rolls, and in like manner their travelling Batta and difference between Effective and Pension Pay on their joining their first stations.

89. Notwithstanding the orders on the subject of payment to Pensioners, there are cases where Officers of admitted zeal and caution, without incurring the slightest loss to Government, still carry out the existing Rules somewhat imperfectly. Such as not insisting upon the appearance of every Pensioner to receive their Pay exactly in their presence: the Officer at the time being well aware and satisfied, that the Pensioner is alive and could be produced.

90. Without pursuing this further, there seems to be a misapprehension, as discovered, from a difference in making payments and in dealing with occasional absentees. All this can be easily adjusted under the direction of the Superintendent of Pensions.

91. Requests are frequently made by females, to be considered "Gosha;" and so to become exempted from attendance at Musters and Payments. The greatest caution should be used in granting this indulgence, as frauds are more likely now to occur amongst these women, than in any other Class of Pensioners.

92. An instance some time ago occurred at Vellore, of a suspicious kind, which may tend to shew the nature of these attempts at fraud. A Gosha woman applied to the Officer in charge of Pensioners, for a copy of her Pension Certificate to establish in some Court her right to a piece of land. This he refused to grant, as being contrary to Regulation. An Urzee was then sent by her to Government against the Officer, who ruled, that a copy of the Pension Certificate should be granted by him to any Civil Authority applying for it; but to December last year, no application had been made for it.

93. Now, whether the "Gosha" woman was ill and likely to die, and her friends wished to prepare a substitute, on obtaining a knowledge of the Personal Description, entered in the Pension Certificate, is not known: but it seems strange, that her identity could only be proved through her Pension Certificate, and that no application has since been made, for the copy of the Certificate under the terms sanctioned by Government.

Triennial Committees and Muster Masters.

94. These Committes are held Triennially, after the regular Muster in September, for the following purposes: to prevent the transfer of Pension Certificates on the demise of their Holders to any other person; to ascertain the indentity of Holders with their Certificates; to examine all Pension Certificates; to note in their Proceedings any inaccuracies or discrepancies therein; and to forward them for correction to the Superintendent of Pensions; to record the personal appearance at the time, of all Children who are Pensioners; to ascertain if any Pensioner is in receipt of any allowance from the State, other than the authorized stipend; and to examine all insane Military Pensioners of short service.

95. Under the present system of withholding from the Pensioners, their Pension Certificates, and issuing a Ticket instead to them, their transfer to others on their decease is impossible, except through the connivance of Station Writers, as elsewhere noticed and provided against.

96. The careful comparison of each individual with their Pension Certificates, and the other duties detailed for the Triennial Committees, are also the duties of the Muster Masters, and the Officers in charge; especially of the latter, on every change of Station made by a Holder on his joining the new station.

97. If therefore, the paying Officer every month, and the Mustering Officer every fourth month, perform their duties *strictly* and *honestly*, these Triennial Committees can be of no use. They are objectionable also, as affording an escape and a shifting of responsiblity for any negligence on the part of those Officers.

98. The Triennial Committees cause annoyance to the Pensioners, by detaining them and subjecting them to the repetition of an examination which had just been effected by the Muster Master; for they are directed to be held immediately after the regular Muster, and one or the other, doubtless appears to them unnecessary, and therefore irksome.

99. Subjoined in Appendix No. 5, are extracts from letters, shewing the opinions of Officers of experience on the utility of these Triennial Committees; and it is remarkable, the only Officer who deems them of any advantage, and quotes an instance in support of his opinion, that the instance adduced, tends to establish the contrary.

100. It is this—a female Pensioner died, her own daughter assumed the Pension Certificate, withheld the report of her death, and drew the Pension on it. At Ellore, in 1837, she appeared before the Triennial Committee; she differed so much in personal appearance, height and age from that recorded in the Certificate, that the Committee doubted if the personal description had been correctly taken, and made notes accordingly of that, of the woman before them. The Certificate curiously enough appears to have been altered to meet the description of the daughter, in the Superintendent's office, and to the year 1858, the daughter drew a stipend on it; when, on some cause of enmity arising with another Pensioner, the fraud was brought to light.

101. The age stated, and date of grant of the certificate should alone have led the Committee to detect the fraud at once, and to have distinctly noted it as such; so as to have prevented any correction of the certificate being made. It probably may not have struck them, from want of practice in the duty, but one in the habit of making such examinations, the discrepancy would have been too marked to escape detection.

102. It may not have been the intention of the Committee by its notes, to cause the alteration of the certificate, but to bring to notice the discrepancy as a fraud. The Superintendent however appears to have been misled in its intentions, and to have caused the alteration. The Committee was thus not only useless as a check, but the cause of preventing discovery of the fraud for one and twenty years!

103. It has been suggested, that as the periods of these Committees are fixed, and well known to all, that in doubtful cases, the Pensioners may escape appearing before them, by at the time, obtaining Furlough, so as to avoid being at any station when they assemble, but on route between them; and so remaining away till the Committees disperse. If this has been the case, the assembly of the Special Committee in 1858 in December, suddenly ordered after the usual time had passed by, should afford a good test.

104. It is true that provision is made for the examination of absentees, namely:—"In the event of Furlough Pensioners rejoining their Stations, they must on their return, be inspected by he officer charged with the payment of Pensioners, who also will certify the same on the Pension certificates as directed, and forward a special Report of such inspection to the Superintendent of Pensions." But, how likely is this to escape these Officers if the Pensioner remains away a considerable period, or should another Officer fall into the charge before the Pensioner returns. Again, the Pensioner may escape by joining the Station to which he has furlough, after the procedings of the Committee have been closed, and at the expiration of his leave procuring a transfer to it, thereby avoiding a return to his former Station, and any examination till the expiration of three years; when at the approach of the period for assembling the next Committee, he may pursue the same course.

105. From the Extracts in Appendix No. 5, it will be seen that either the Triennial Committees do not carefully note the inaccuracies or discrepancies in the personal description of Pensioners entered in their Pension Certificates, or forward the Certificates for correction when they do so; or that the results are deficient in the Superintendent's Office: any of which must render their labors useless.

106. It is equally the duty of the Muster Masters, and of Officers in charge of Pensioners, to bring such errors to notice, there is consequently neglect on their parts in this matter; but it is to be feared they consider themselves absolved from the necessity of noticing such, and from other duties also which they and the Triennial Committees have alike to perform; as these Committees are specially warned, that "the whole amount of which the Government may be defrauded, through their negligence, will be recovered from them."

107. As regards the examination of children who become Pensioners, a more frequent inspection of them than triennially is advisable, owing to the changes being so considerable that occur in their personal appearance at early ages.

108. From Returns furnished by the Superintendent of Pensions, in Appendix No. 6, it will be seen that since the year 1833, there have been three hundred and forty-five cases of fraud detected amongst Pensioners, but of this number, only eight have been discovered by the Triennial Committees.

109. With this exception, the Superintendent has stated, that the frauds discovered, were brought to the notice of his Office, by Officers in charge of Pensioners.

110. What the results of the Triennial Committee's Proceedings, assembled in December 1858 have been, has not been fully ascertained; but as far as reports from several Stations shew, there have been no frauds discovered, though a large number of Pension Certificates have been found to require amendment.

111. It would appear therefore, more desirable to trust entirely to efficient Muster Masters as a check over Officers in charge of Pensioners, and to abolish Triennial Committees. And at Out-Stations, where the musters are taken by the Officers in charge, to detach annually, an Officer, *but not at any fixed period*, to take one of the musters, and to minutely inspect all Pensioners, more especially the children, should the present system of payment be continued.

112. The Pensioners will then be relieved of one annoying examination, and the Muster Masters and Officers in charge of Pensioners, will be alone responsible for any neglect or omission on their parts.

Pension Certificates, Passports and Tickets of Pensioners.

113. The Pension Certificates shew very imperfectly, the personal description of Pensioners; in many instances, the most striking peculiarities are omitted, although easy of description; such as deformities, blindness, squinting, even loss of limbs; any of which renders the individual easy of identification. Frequently also, very temporary scars are noted which become obliterated, or such as may be easily produced for purposes of fraud: while moles, or other indelible marks, are overlooked. Other Pensioners again are described as, "young and good looking," or "healthy looking," but the reverse, too soon becomes the truer description.

114. This may be easily corrected by drawing the attention of Committes to it, or by rejecting such descriptions on the examination of their Proceedings. The frequent description then of "no particular marks" would really become a good one.

115. It is proposed also, that instead of the column "personal appearance and particular marks" now entered in the Proceedings of Committees on claims to Pension, and in the Pension Certificates, that three columns be added instead.

The first.—To contain "indelible marks, at the period of being Pensioned."

The second.— "Remarks tending to the identification of the individual."

The third.— "Prominent occurrences in the life, or service of the individual."

The above would render it easier to identify the Pensioners, and more difficult to personate them.

116. Of the checks devised for the prevention of frauds, the most efficient is the system established in General Orders No. 169, of 5th of September 1851, namely, that of withholding from Pensioners, their Pension Certificates, and issuing in lieu to them, Passports on proceeding to, to be exchanged for, a ticket on joining their stations.

117. All Officers who have had experience with Pensioners, consider it to be so; and none have suggested any improvement. They all agree that where frauds have been committed, they must have been through the connivance of Writers in Station Offices; who, from being so well acquainted with the Pensioners, their families and circumstances, are able to suggest the means of personating deceased holders.

118. Some years back, it was generally spoken of and found to be the case, that Pension Certificates held a certain marketable value, and were disposed of to persons having estates in land; who assembled their ryots, selected such as corresponded with the personal description in the Certificates, and instructed them how to present themselves to receive the Pension.

119. At the present time, unless some Writer or other person, obtains access to the Pension Certificates and to the information contained in them, this fraud is prevented; for on the death of Pensioners, the tickets in their possession are useless for the purpose.

120. Yet, notwithstanding that Officers in charge of Pensioners, are directed to take every precaution to prevent unauthorized persons having access either to the Pension Certificates, or Station Registers, this great check may be rendered abortive by their Writers: who, in consequence of the Officers having other duties to perform, that call for much of their time and attention, and from their frequent removal, are generally left in almost uncontrolled charge of the Offices; and if inclined, may take copies of all they desire.

121. That attempts are made by Pensioners to obtain copies of their Pension Certificates, a reference to para. 92 of this report will shew.

122. Stringent orders are therefore called for, that Pension Certificates and Station Registers should be kept under lock and key, in the sole custody of Officers in charge of Pensioners, and that no person but these be allowed access to them: and, that on occasions of an Officer's removal, they be so made over to the custody of the relieving Officer.

123. This is the more necessary, as with these frequent removals, opportunities for frauds are very liable to arise, when the want of personal knowledge of the Pensioners, by the Officer succeeding, renders him unable to discover such, should the substitute procured, answer to the mere personal description recorded in the Pension Certificate.

124. And this leads to remarking again on the system that obtains under the Pay and Audit Regulations quoted in para. 38 of this report,—of attaching copies of Pension Certificates to the first Abstracts of pay for Pensioners on arriving at any station; whether to join it, or on furlough.

125. The Military Auditor General does not receive these documents direct, but through the hands of many Clerks and Writers.—First, from those of the Station Offices who make the copy, then through those of the Division Pay Offices, who examine and pass the Abstracts; next, through those of the Superintendent of Pensions Office who make a further examination; and thence to the Audit Office for audit. Thus being exposed in every instance, to the very persons from whom the Government intend to have them retained.

126. That attaching these copies of Pension Certificates to abstracts need not be necessary, as the information they are intended to convey to the Pay and Audit Offices, can be entered in the Pay Certificate, has been clearly shewn in para. 43 of this report:—but a more effectual means of making this check a nullity, could not have been devised; neither can it readily be imagined, how it has escaped observation for so long a period as seven years. No time should be now lost in correcting the evil, for it is one of great importance.

127. That the value of withholding the Pension Certificate, and retaining it and the Register, from access to others than the Officers in charge of Pensioners, is not fully comprehended, circumstances have made apparent. For a representation was made, that delay arose in paying Pensioners from want of some description of them on their tickets,—rendering reference to their Pension Certificates necessary; and it was suggested to add such to the tickets henceforth.

128. That this check, insufficiently conducted, even as it hitherto has been, has proved itself to be a great preventive of fraud, a reference to Appendix No. 6 will establish.

129. It was first introduced in the year 1850, to take effect from the first of May, under instructions to all stations from the Superintendent of Pensions, with the sanction of Government; and in the following year, it was improved and published in the General Order quoted.

From the year 1833 to 1849 inclusive, a period of sixteen years, there had been three hundred and eighteen frauds detected amongst the Pensioners.

From the year 1850 to 1858 inclusive, a period of eight years, there have been but twenty seven frauds discovered; and of these, twenty four occurred in the years 1850 and 1851, when the system was being brought into operation.

Since it has been established, though imperfectly as shewn, only three frauds are reported: facts beyond dispute, that must render this system worthy of being fostered and carefully attended to in every way.

130. On closing this division of the report, it may not be inappropriate to the subject, which has been considered in the foregoing, to observe, that an evil not altogether of infrequent occurrence has followed the appointment of inexperienced and very youthful Officers when placed in charge of Pensioners. Unable to comprehend accounts, unable to speak any native language sufficiently, naturally without experience in the transaction of any business; they leave, as has been before observed, every thing in the hands of the native Writers. Should any claim be required to be made good by them, whether arising out of the carelessness or corruption of the subordinate Writer, the usual course to meet this demand is to borrow money at high rates of interest. One obligation leads to another, and cases are known, where the gravest irregularities have been consequent upon such early embarrasments.

The System regulating the grant and payment of Family remittances, by Native Troops, on Foreign or Field Service.

131. The present system regulating the grant and payment of family Certificates and Remittances by Native Troops on Field or Foreign Service, though requiring somewhat careful attention at first, to comprehend its method and practice, and though causing a considerable amount of writing and documents in Corps and Departments on the first issue of the Certificates, is by no means complex. It is very efficient in checks, preventive of loss to either the individual grantee or receiver, or to the Government.

132. So long as it is necessary that the Superintendent should be the medium of Family Certificate Payments—and that he should be so, as well as the principal controller, experience shews to be most requisite—no simpler system can be adopted furnishing sufficient checks. To this medium chiefly may be attributed the efficiency of the whole system, and its freedom from irregularities and losses in accounts.

133. The system in use in the Bombay Army, is very similar in many respects; it appears less complicated with documents, but this arises solely from the Rolls being prepared, and stoppages effected by the Paymaster of the Regiment for the whole of its Ranks, instead of by each Company Officer and Head of Department, as in the Madras Army, where Regimental Paymasters do not exist.

134. In Bengal, a different system again exists, the Rolls and Certificates being prepared by the Company Officer, but in other respects, it more resembles that in use in Bombay than that of Madras, having fewer documents than either, but the checks do not appear as efficient as those of the latter.

135. The defects in the working of the Madras system complained of are, that some of the documents required to be furnished are unnecessary: that holders do not receive the *first* payment on their Certificates speedily, and endure want thereby, and that the want of fixed days for the monthly payments causes holders much distress. It is proposed in the following paras to offer suggestions for their removal.

136. *First*, as to the documents.

The Rolls of Family Certificates are furnished in triplicate for each station separately, they may amount to as many sets as there are stations, at which payments are permitted. They are prepared by each Company and Department of a Regiment, and generally at a time, when other duties abound and become most urgent, as prior to a march or embarkation for Field Service; when all extra or needless writing is most harassing.

137. The Original and Duplicate of these Rolls, are sent to the Superintendent of Family Payments, and the Triplicate, to the station at which the Certificates are made payable.

138. These Triplicate Rolls are not needed at stations; no payment can be made on them until the Duplicate Rolls are received with the cash receipt, for the amount, from the Superintendent.

139. Their object seems to have been, that the Family Certificates issued to Holders, and the Duplicate Rolls, should be carefully compared with them by Officers in charge of Family payments at stations, prior to the issue of payment. But this check appears useless, for if the Duplicate agreed with the Original Roll, on being compared in the Superintendent's Office, and the Family Certificate with that Duplicate Roll when received and compared at the station Office, what further check can be needed.

140. Again, in cases when Family Certificates are sent by Corps to the stations at which payable, to be there delivered to the Holders, the Triplicate Roll of Family Certificates is not needed, as the Certificates can be retained till the Duplicate Roll is received, and then be compared with it and issued if correct, to the Holders. The Triplicate Roll of Family Certificates may therefore be safely abolished.

141. *Second.*—The alteration Rolls of *additional* Family Certificates are prepared in Triplicate, separately for each station, and are forwarded in a similar manner as the above, to the Superintendent's Office and to the station: but no payment can be made on them, till the Duplicate Roll has been received with the Cash Receipt for the amount, from the Superintendent. This Triplicate Roll is of no further use as a check to compare the Duplicate and Family Certificates with, than in the instances above stated, and it is sent for no other purpose:—it may therefore be safely abolished.

142. In the event of Family Certificates being lost by the Holders, or destroyed, or not reaching the Pensioners who are to receive payment on them; either of the above named Triplicate Rolls would not be required by Officers in charge of Family Payments at Stations, to furnish extracts from, as documents in lieu of the missing Family Certificates, which are granted on such occasions as the Duplicate Rolls, being kept as records in the Station Offices, will afford the information.

143. The Superintendent adduces as a necessity for these Triplicates of "Rolls of Family Certificates," and "additional alteration Rolls," that there have been instances of Corps, Detachments and Departments omitting to furnish his office with the Original and Duplicate Rolls, but furnishing the Triplicate Roll to the Station at which the Payments were to be made, and that in such cases, he has called for the Triplicate and authorized payment to be made to the Holders of Certificates, by causing the missing Rolls to be prepared from it for his Office.

144. Since 1st January 1854, that is during five years, but sixteen instances of this neglect have occurred, and five of these were in Regiments and Departments embarked very suddenly for Singapore and Bengal; vide Appendix No. 7.

145. The cause for these omissions, is doubtless the multiplicity of Rolls to be despatched to different quarters, and the hurry and confusion under which they are prepared. Also from the system not being easily comprehended at a moment, or the purpose for which each Roll is required. Had the use of each Roll been understood, the Triplicate would have been the last thought of, or despatched; as the payments are in reality effected by the others as above shewn.

146. In all probability, had there been but one Office to which to despatch the Rolls, such omissions would not have occurred; and either the original or duplicate would have been sent to the Superintendent, if there had been no Triplicate to prepare and to forward to the Stations.

147. To ensure security, all Original and Duplicate Rolls, whether from Corps in India, or beyond Sea, should be despatched by separate day's post, or by separate vessels with the mails, to the Superintendent.

148. The only document to be furnished in Triplicate, will then be the "alteration Roll of *Discontinuance* of Family Certificates," the Triplicate of which is very necessary and has been found of great use in preventing over payments. They frequently reach Stations before the Originals or Duplicates reach the Superintendent, and thus enable Officers in charge, to withhold payment on Certificates, the amount of which have been included in the Superintendent's monthly Cash Receipt, though discontinued.

149. *Third.*—The *first* payments on Family Certificates sometimes at the first issue, but generally on alterations in changes of Station, are delayed in some instances for two months, caused by the Rolls not reaching the Superintendent in time, to be included in his monthly Cash Receipts.

150. This may be remedied by the Superintendent despatching special Cash Receipts with the Duplicate Rolls in such cases, as soon as they reach him, and directing Officers in charge of Family Payments at Stations, to effect immediate payment to the holders: in succeeding months, there will be no delay, and no distress suffered by the Families, or anxiety by the Sepoys.

151. *Fourth.*—The want of fixed days for the monthly payments, is the cause of much distress to holders of Family Certificates; who in consequence are compelled to attend for days together, in fear of missing their turn when called; or from the want of Funds; or of arrangement in Offices; time not sufficing for the payment of so many in one day.

152. It originates chiefly in the late arrival at the Station, of the Superintendent's Cash Receipts, and in the uncertain dates on which the funds for payment, are received from Pay Offices, or Civil Treasuries.

153. In some out-stations, to which the Cash Receipts are sent by the Superintendent, the Civil Treasury is nearer than the Division Paymaster, to whom the Receipt has to be sent for an order thereon, which causes delay. This could be prevented by the Superintendent making his Cash Receipts payable at the Civil Treasuries on account of Division Paymasters, and transmitting them direct to the Civil Officer, who should at once forward the amount together with the Cash Receipt to the Officer in charge of Family Payments, at the station for his signature: and the Civil Officer having debited the amount to the Division Paymaster, should send notice of the same, and forward the Cash Receipt to the Division Paymaster, as a voucher for his accounts; as at present with the Family Payment Department.

154. In some instances, delay may be avoided by the Superintendent sending his Cash Receipts to Division Paymasters, instead of to the Officer in charge of Family Payments at Stations; that is when the Paymaster is nearer than the Civil Treasury or the station, to his Office. As a case in point, the payments on the Neilgherries are thus effected, the Superintend-

ent sends his Cash Receipt to the Paymaster Southern Division, at Trichinopoly; who remits the amount through the Civil Treasury at Coimbatore, to the Officer Commanding on the Neilgherries, and transmits the Cash Receipt for his signature, by whom it is returned to the Paymaster duly receipted; and the coin reaches the Hills by this means on the 20th, instead of the 3rd of the month next following.

155. If therefore the Superintendent forwards his Cash Receipts, either to Paymasters or to the Civil Authorities as early as possible in each month, Collectors of Districts can easily arrange for the cash being speedily remitted to the Stations from the nearest Tahsuldar's Treasury, and thus ensure to Holders, payment on their Family Certificates, on a fixed day monthly.

156. If the arrangement above suggested cannot be carried into effect, delay may be prevented, especially at Stations where there are Pay Offices or Civil Treasuries, by permitting Officers in charge of Family Payments to take up temporary advances to be adjusted on the arrival of the Superintendent's Cash Receipt: should it not reach before the day fixed for the payment of Holders.

157. No loss can arise from this, the Officers will only draw in advance, the same amount they paid for the previous month, less any sum in the discontinuance Rolls since received. But should they overdraw and pay some Certificate that may have been discontinued;—from the Triplicate Discontinuance Roll not having reached them in time, although the Duplicate may have reached the Superintendent, and its amount been excluded from the cash Receipt;—the Superintendent can adjust the overpayment, through the Regiment or Department, as at present. The amount of Family Certificates granted by European Officers, need not be included in these advances, and the very small risk that would be thus incurred, would be amply repaid to the Government, in the contented feeling of its soldiery and their families.

158. The Bombay Government undertake a much greater risk on account of their Army, by causing all Family payments to be made *in advance* on the 15th of each month, unless Sunday falls on that day, then on the 16th, at all stations. In Madras, all Family Payments are made *in arrears*.

159. At Kamptee, one of the most distant Stations of the Madras Presidency, the Superintendent's Cash Receipts are received in sufficient time to effect payment to Holders of Family Certificates on the 15th or 16th of each month. At other and nearer Stations, this should be therefore easy of accomplishment; and those days be established for the payment of Family Certificates to be commenced at all stations throughout this Presidency, the Superintendent being instructed to forward his Cash Receipts direct to Paymasters of Divisions, or to Civil Officers of Treasuries, in sufficient time, to ensure funds being sent to outstations before the 15th of each month.

160. The arrival of funds by a fixed period monthly, having been ensured, the distress caused to Holders of Family Certificates by frequent and fruitless attendance at station offices, —often purposely prolonged by writers for their own nefarious ends,—is easily remedied, by directing the Officers in charge, especially at large stations where the Holders are numerous, to number the Holders, and to direct their attendance in groups of Regiments, or Departments; on the 15th and following days, in such proportions only, as can be paid in each day.

161. The accommodation to Families may be still further extended in cases, where portions of a Regiment have proceeded on Field Service,—as in the late instances of Companies forming the "Madras Rifles,"—of Companies of the Sappers and Miners, of Golundauze, and of Gun Lascars;—whose families are left at the Head Quarters of their Regiments, by allowing them to be paid in the Regiment, to obviate their attendance at Station Offices, frequently at a distance from their lines.

162. This was much complained of at Madras in the 36th Regiment N. I. last year. The accommodation if granted, will be much valued by the men and families of all Regiments.

163. It may be effected by the Superintendent directing the officer in charge of Family Payments, at the station where the Regiment is, to make over the whole amount for the Families with the Regiment, to the Officer in Command of it on his receipt; who will cause payments to be made, and noted on the Family Certificates; and an Acquittance Roll to be prepared and signed by the Holders; which he will forward with a report of the completion of the payments,—in the form established by the Family Payment Regulations from stations,—to the Officer in charge; and at the same time return to him any sums remaining unpaid from casualties that may have occurred during the month, to enable him to include them in his reports to the Superintendent.

164. Or, it may be effected by having the Family Certificates made payable at the Head Quarters of the Regiment, instead of at the Station.

165. This latter mode will cause the opening of fresh Heads of account in the Superintendent's Office, and will cause more writing in Regiments. The former therefore is preferable, as it will involve no change of system or additional correspondence in the Superintendent's Office; and but very little in station and Regimental Offices.

166. It has been stated, that in Bombay, the payments on Family Certificates are made in advance on the 15th or the 16th of each month, throughout the whole Presidency, which is done without reference to the receipt or otherwise, of documents by the Superintendent from Corps. Its system has also certain fixed Military Stations for the payment of Family Certificates; but in addition, it permits payments to be made at "all other places by the Collector or Civil Officer "in charge of the Zillah at the nearest disbursing Station to where the party entitled to the "payment, may be residing." Were this adopted in this Presidency, it would enable the Families to reside more in their own Villages than they now can, and their means of living would be increased thereby.

167. If adopted, one method to effect it would be, to make the Family Certificate payable at the different Treasury Stations in each Collectorate, as at the present fixed Stations; the correspondence being separate for each, but conducted with the Collector or Sub Collector of the District.

168. Or, a similar system to that recommended in para 163 above would suffice, and curtail correspondence: more especially if the proposed plan for the payment of Pensioners by District Paymasters should be adopted.

169. In Bombay, the Family Certificates and lithographed Forms for Returns, are supplied through the Superintendent of Family Payments by Government, to Corps proceeding on Field or Foreign Service. In Madras, though more numerous, they are provided by Officers Commanding Regiments, Companies and Departments. Much labor might be saved in Station Offices, were some of the routine letters and reports printed and furnished to them by the Superintendent, and much regularity would be ensured. A list of some of these is annexed in Appendix No. 2.

Cash Receipts.

170. Besides, by Family Certificates, Remittances are constantly made by Sepoys to their families, by means of Cash Receipts; and complaints from them are frequent, that the money so sent, does not reach their families for months after it should have done so. This is caused by Writers in Station Offices for their own ends, as has been before pointed out, by neglecting to seek for the parties:—by failing to make known to them, when applied to, that the Remittance has been received, meeting the poor applicant with various excuses, on the plea of press of business &c. &c.:—very suggestive of a more accommodating spirit being purchasable:—and occasionally from inability to discover them.

171. Persons for whom the amount of Cash Receipts are intended, often reside at a distance from the Station, and are consequently very difficult to be discovered. It would render the duty easier, if every Officer remitting a Cash Receipt insisted at the time, that the Remitter should send a Ticket to the person to whom the money is to be paid, with instructions to deliver it to the Station Officer in person, and that he should report, that this has been done, to the Station Officer.

172. This would prevent doubt on the part of the Station Officer, and give due notice to the party, that a sum had been remitted to such an Officer for them. Both the letter enclosing the Cash Receipt, and the Ticket, should specify the dwelling, street and village of the receiver.

173. The amount of Cash Receipts for which the parties to whom payable cannot be traced, are kept in Office Cash Chests as unclaimed balances, to the loss of both the remitter and receiver. No reports of such unclaimed balances are ordered to be made to any Office, nor is there

any order regarding their disposal. There are instances of sums so sent, now lying in the Cash Chests of some stations since the year 1854, several since 1855 and 1856, and many in 1857 and 1858, some directions for their disposal is requisite, and the following rule is suggested.

174. In the event of no claimant being discovered for any remittance by Cash Receipt, the Officer in whose charge the receipt lies, shall at the end of two months, from the date of its receipt at the Station, communicate the same to the Officer who transmitted it; who will make it known to the remitter. After which, should the person for whom the sum was sent, not appear to claim it, every endeavour meanwhile being used by the Station Officer to trace him, by means of the Pensioners, Holders of Family Certificates and others;—the amount shall at the end of six months, from the date of the receipt of the Cash Receipt at the Station, be returned to the Officer by whom it was forwarded, for re-payment to the remitter.

175. The necessity of thus reporting the non-appearance of the Payee, will in the first instance incite to previous enquiry in Station Offices: in the second place, it will lead to Heads of Corps and Departments, taking some steps to make the Payee apply for the sum: and in the third place, it will remove from the Writers, all chance of any of the remittances falling into their hands; the prospect of which most probably, is another of the actuating principles which influence them in withholding information.

176. Whenever it is ascertained that the party for whom the amount of any Cash Receipt is intended, is dead, or has finally quitted the Station, the sum must be instantly returned to the Corps or Department.

177. The privilege of making remittances to their families and relatives, by Cash Receipts, is much valued by the Sepoys and followers of the Native Army. It is of the greatest assistance to them, and entails no risk of loss whatever to the Government. From circumstances that have come to light, it appears that a considerable obstacle has very lately been thrown in the way of such remittances; the Superintendent of Pensions and Family Payments having, in reply to some communication on the subject, instructed an Officer not to recognize such in his capacity, either as in charge of Pensioners or of Family Payments.

178. As these Officers are also in most instances, either the Station Staff, or Commanding Officers at out-posts, to whom more strictly the Cash Receipts should be addressed; yet, if they are returned unrecognized, merely for this informality, and under the plea that they do not belong to either of the two branches connected with the Superintendent's Office, much inconvenience will accrue to individuals, and much correspondence and difficulty will be entailed on Officers, in cancelling the Cash Receipts, and in procuring and re-transmitting others through the regular channel.

179. It would be more advisable therefore, that the Superintendent should instruct those Officers to receive and pay such Cash Receipts, but on account to blend them with the accounts connected with his Office; and to point out afterwards, the error to the parties for their future guidance.

180. It is no portion of the duty of these Officers, in either of their capacities, to enquire for what purpose these remittances are made by Sepoys or followers, to their families or relatives; nor does it in any way concern them:—that is the province of the Officer Commanding their Corps or Departments;—they have simply to trace out the Payees, and to disburse to them the amount, taking their receipt and reporting having done so: and the only accounts necessary for the transaction, should be recorded in the Register of Cash Receipts, and the "Cash Chest account current" of the Office.

181. A copy of the correspondence which has passed on the subject, and in explanation, is entered in Appendix No. 8. as it renders the matter more clear, it being one of considerable importance to the Native Army. And as it again shews the necessity for the adoption of a fixed system and number of Records for station officers, which at present are liable to be changed at the relief of every officer; as has been the case in this instance.

182. The permanent incumbent of the Office in question, is temporarily absent, and has for many years conducted its duties satisfactorily. During his occupancy, he has never found it necessary to object to the receipt and payment of Cash Receipts on any account; nor has he

blended them in his accounts with the Superintendent's Office, but all such have been entered in the "Register of Cash Receipts" of his Office; which in form, closely resembles that recommended for adoption in all Station Offices, in Appendix No. 2.

Unclaimed Family Certificates.

183. There yet remains one point for observation under this head of the Report, and it has been purposely reserved as the last, from its very great importance. It was brought under the notice of the Government in May 1857, and orders were at the time issued regarding it: but from certain circumstances which have come to notice, it appears more than doubtful, whether those orders have been fully carried into effect.

184. All sums payable on Family Certificates which may not be claimed or otherwise disposed of, within four months after becoming due, are directed by the Regulations to be returned by Station Officers, to the persons from whom they were stopped, by means of Cash Receipts through the medium of the Superintendent of Family Payments.

185. The whole of the Rules on the subject, are entered in the margin; but the practice is, for the Superintendent to forward an extract of a Cash account current to the Station Officer, prior to the period for returning the unclaimed sum, shewn in the report for the month to his office; and to direct him to return it, if not subsequently disposed of by a Cash or Transfer Receipt, in favor of the Head of the Corps or Department from whom received, or of the Superintendent, as the case may be, at the expiration of the four months.

Family Payment Code. Section II.

23. "It is the special duty of the Superintendent to effect the earliest practicable adjustment of the amount of Family Payments; and to adopt such other measures as may be calculated to give efficiency to the Department placed under his charge."

24. "The Superintendent is authorized to return to Corps or Individuals, granting Family Certificates (by Cash Receipts on Paymasters) all surplus stoppages, which may from errors in calculation, or otherwise, come into his hands."

Section VI.

12. "All sums payable on Family Certificates, which may not be claimed or otherwise disposed of, within four months after becoming due, are to be returned by Commanding or Staff Officers of Stations to the persons from whom they were stopped by means of Cash Receipts in the annexed form No. 2, through the medium of the Superintendent of Family Payments."

186. In reply to a communication on this subject, the Superintendent states; "all sums "returned from stations by Cash or Transfer Receipts as unclaimed family money, are not "deposited in this Office, but are immediately returned to Corps or Departments with instruc- "tions to refund the amount, to the persons from whom it was originally stopped, agreeably to "existing Regulations of this Department."

"No notice is given to Corps or Departments, that the sums have been returned as un- "claimed on their receipt."

"They are returned to Corps &c. by means of Cash Receipts from Paymasters, or from "this office. To those Corps on service where there are no regular Paymasters, by Bills of ex- "change drawn by this Department on the Civil Authorities."

187. There have apparently been notwithstanding this General rule exceptions; the necessity for which is not apparent.

188. As an instance in proof, it may suffice to quote the following. A Family Certificate was granted by an Officer on service in Burmah, and stoppages on its account were made in arrears for July 1853. It turned out afterwards, that there had been a double recovery of the amount, in consequence of pay having been by mistake twice drawn for the Officer in question, once in his own Corps, and on a separate abstract: one portion was unclaimed, and in the Superintendent's Office it was retained in deposit. A Retrenchment having been issued on account of pay thus overdrawn, the amount of Family Certificate was debited against the Company Officer who drew the pay in the Corps; and who would have had to pay it, had it not been, that in November 1858, the Superintendent was addressed on the subject, and in December 1858, he re-

transmitted the amount by means of a Cash Receipt to the Paymaster, in whose range the stoppage had been made—and the Retrenchment was withdrawn.

189. The Officer was thus held liable, and actually called upon to refund a sum of money which had been retained in the Superintendent's "Deposit account" for some five years, but which should under the 24th Rule above quoted, have been returned to the Regiment as a "surplus stoppage," and unclaimed, it being a double recovery.

190. As this had occurred since the orders of Government in 1857 on the subject of the disposal of such unclaimed balances in deposit in the accounts of the Superintendent's Office, it was inferred, that others might be so dealt with or overlooked. A copy of the Deposit account was therefore applied for and obtained ; and is given in Appendix No. 9. It shews the amount of unclaimed Family Certificates in deposit on 31st December 1858, to be Rupees 34,582-13-2, and it extends over a period since June 1857.

191. Further explanation was requested, as to what had become of the over stoppages &c. for the period prior to June 1857, from which date only, particulars were rendered in the accounts furnished—also, as to whether sums totally unclaimed, had or had not been carried to the credit of Government by former Superintendents. The Superintendent replied, that the "Deposit accounts" are only rendered to the Accountant General when the Superintendents are changed : the accounts of each being kept separate and distinct. The substance of his communications regarding the amount and disposal of the sums in the "Deposit Accounts" prior to June 1857, are embodied in appendix No. 10.

192. From these it appears, there had been carried to the credit of Government under "charges Military," up to the year 1851 :—

By Colonel Thorpe.....	Rupees	14,990-0-0
„ Captain Thompson.....		99-0-0
„ Major Watts.....		5,739-0-0
	Rupees	20,828-0-0

Major Watts also from the year 1852 to 1854, further deposited Rupees 6,648-0-0, but this sum was subsequently returned to Corps &c. by orders from the Government, in Minutes of Consultation, No. 1840, dated 3rd of June 1857, on application from Captain Gillilan.

Other balances remain undisposed of, in the "Deposit Accounts," from 1852 to February 1857, namely :—

Of Major Watts.....	Rupees	1,663	6 0
„ Major Hillyard.....		4,554	5 0
	Rupees	6,217	11 0

which the Superintendent states, "have been delayed to be returned to Corps &c., owing to the "extreme pressure of business consequent upon the late mutiny in Bengal."

A balance also remains undisposed of in the "Deposit Accounts," from March to May 1857 ;

Of Captain Gillilan.....	Rupees	687-8-0

but the Superintendent states, "the accounts also shew a balance of Rupees 460-0-0 against that Superintendent."

And there is still a balance up to 17th March 1859, in the "Deposit Account," of Major Hillyard undisposed of, Rupees 28,043-5-2.

The sum in the "Deposit Accounts" at the Superintendent's disposal, after deducting Rupees 460 against Captain Gillilan, is at present therefore, Rupees 34,488-8-2.

193. As the Superintendent had also stated, that "this amount is kept in Military Deposits "for want of necessary information, and taken for adjustment on its being ascertained from the "Corps &c., the particulars of the stoppages, when the accounts are finally adjusted—the surplus money is returned :" he was asked *how it is ascertained* ; as it appeared, that "no notice "is given to Corps or Departments that the sums have been returned as unclaimed, on their re"ceipt" by him ? To which he replied, "that Military Deposits are also sums of money "received from Corps &c. in a bulk, and on account of no particular Certificates, and when ap"plication is made to Corps on account of any sum which is required to adjust the Family Pay'ments, information is received, that such sum was included in a transfer Receipt for such a "month, and on examination, that sum is found to be in the Military Deposits."

194. The reply is not clear, especially as to the words "sums of money received from "Corps &c. in a bulk, and on account of no particular Certificates ;" as the sums alluded to in the question put, were those received as unclaimed Family Certificates from Stations ; the full particulars regarding each of which is given in the letter remitting it.

195. The practice however for the disposal of unclaimed Family money, would appear to be this :—when Corps return from Field, or Foreign Service, their Family Certificates are stopped, and the Certificates are if possible collected, but all are not usually forthcoming. On the production of the Certificates, should it be ascertained that payments have not been made on them for every stoppage made from the Granter, the Corps call on the Superintendent for adjustment ; and the surplus money unclaimed by the Holder, is refunded from the "Deposit Account." But, as from various causes, every Certificate is not produced, any short payments that may have occurred on those not forthcoming, cannot become known to the Corps ; and are consequen tly not applied for. Then what becomes of the money, is the obvious question solved apparently by the foregoing.

196. This accumulation of money from over stoppages and unclaimed Family Certificates carried to "Military Deposits," results solely from the want of reports to Regiments and Departments, of the sums being in the Superintendent's accounts ; the owners of which could easily be produced, i it were made known to the Corps or Departments in which the Certificates were issued ; and the money be at once returned to the Granters.

197. It may be well to give another instance, to shew the working of this system. A case occurred in the 18th Regiment Native Infantry, of a woman finding her way from the Northern Division to the Corps at Vellore, after its return from Foreign Service in Burmah ; from whom payment on her Family Certificate had been withheld for *two years* on some account ; probably from the ignorance of the poor creature, in not knowing how to apply for it : and the ignorance existing amongst these classes, especially the women, is scarcely credible. On its becoming, known, application was made to the Superintendent, and in reply, the amount was remitted to the Corps without note or comment.

198. Now this case could not have occurred, had a report of the first sum unclaimed, been made to the Regiment ; either the woman would then have been traced, or the Family Certificate would have been stopped, to the benefit of the granter.—Again, had the woman never appeared at the Head Quarters of the Regiment, what would have become of the money,—the hard earned savings of the Soldier ;—as neither he nor the Regiment would ever have known of the non-payment of the Family Certificate, under the present practice.

199. This unfortunately is not the worst of the evils caused by it, for an undefined distrust has arisen in the minds of the Sepoys and their Families ; which though experienced, seemed most unaccountable to Officers ; knowing as they do the rules, for the guidance of the Superintendent, quoted above in para. 185, and from their being aware, that every application for a just claim made to the Superintendent, for recovery of an over stoppage has been complied with, and the amount repaid to the man. They have consequently considered the distrust unfounded, and have so represented it to them ; but without success in allaying it. Too evident now is it, that the Officers were mistaken, and the men not without grounds for the feeling, although unable, or unwilling to point distinctly to the cause.

200. In 1857, when money was returned for over stoppages in the 19th Native Infantry, claimants sprung up in every direction, who till then, had remained quiet, from not knowing or not being able to prove their rights—much of the present large balance, Rupees 34,488-8-2 will eventually remain unclaimed from these causes, unless the Superintendent be directed to make known at once to every Regiment and Department, the sums now in his accounts, and by whom the Family Certificates were granted. This information can be given, as every letter returning unclaimed sums to his Office, specifies the number of the Family Certificate, the Company and Regiment or Department, in which granted ; and the name of the Granter.

And in future, more prompt payment to Corps and Departments should be required from the Superintendent, of every unclaimed Family Certificate, or over stoppage that may come into his hands.

201. There can be, or should be, no necessity for an unclaimed "Deposit Account," except for short periods in the Superintendent's Office. The money is the property of the Holder of the Certificate; or if he be dead, or not to be found, of the Granter of it, always to be discovered through his Corps or Department; or should he be dead, it is the property of his Heirs, to be paid to them by the Officer in Command of the Corps or Department, according to the entry in the Register of Heirs; and if no Heirs are forthcoming, the sum *must* then be remitted by that Officer to the Secretary to Government, under the provisions of the Articles of War. Under no circumstances therefore, can the Superintendent of Family Payments have any lien on it, or any right to retain it in his "Deposit Account" till claimed.

202. The present practice may be amended by a rule directing Officers in charge of Family Payments at Stations, to report to the Corps or Department concerned, the despatch of every unclaimed amount of Family Certificates, *at the time of remitting it* to the Superintendent.

203. The Station Officer should be directed also, at the expiration of two months, to report to the Corps or Department in which it is granted, any unclaimed Family Certificate money in his possession. This would tend to cause them to make due enquiry for Holders, and would lead Officers in Command of Corps and Departments to use their endeavours to point out the Holders.

204. By reporting when the unclaimed sum is remitted to the Superintendent's Office, the Station Officers will become a check on the Superintendent's Office; and Officers in Command of Regiments and Departments, will become aware of what is due to those under them,—which is not now the case; the adjustment of the claims will then remain in their hands.

205. Of the money formerly carried to the credit of the Government, under "Charges Military" by the Superintendents, it seems barely possible at this distance of time, to trace the owners; and it could be of no advantage therefore to disturb it: but every fraction of the balances now remaining undisposed of in the Superintendent's "Deposit Accounts," can be justly disposed of, on its being returned to Regiments and Departments.

206. It was stated at the outset, that the system regulating the grant and payment of Family Certificates by Native Troops on Field or Foreign Service, was very efficient in checks, preventive of loss to either the individual granter, or receiver, or to the Government; and so it has been shewn to be; every sum being capable of being traced and accounted for by the Superintendent, as the medium, without loss in any way. But, from the practice of his Office having been to retain all surplus stoppages till the particulars are ascertained from Corps, all which are specified in the Account Current which accompanies the Transfer, or Cash Receipt, remitting the surplus to the Superintendent: or in other words, to wait till the Corps applies for the money instead of furnishing information to it, and at once adjusting the surplus under the 24th Rule quoted:—a loss has certainly been sustained by some Granters of Family Certificates; which may not have been felt, merely because unknown; and their money has *been carried to the credit of the Government.*

The adjustment of the Claims of Heirs of men killed in action, or dying on Foreign Service.

207. The present system for the adjustment of the claims of Heirs, to Pension of men killed in action, or dying from sickness, or any accident, whilst on Foreign Service, or who may die after their return to the Coast, and before being discharged from Hospital, in consequence of wounds or disease contracted on Foreign Service; is attended with great and serious delays, creative of much distress to the Heirs, and of unnecessary risk to the State.

208. There are several causes for these delays, which will be best noticed under their different heads and amendments suggested. But the principal appears to arise from the system of deferring to permit the Heirs to bring forward their claims and to substantiate them till the return of the Head Quarters of a Regiment to the Coast; instead of assembling a Committee on the casualty occurring at the nearest station, it can be convened at, to that where the Heir resides, and at once adjusting the claim. This would also prevent the distress often suffered by claimants, in having to proceed to the Regiment and to return thence to the Station selected for Pension, involving much pecuniary outlay to them which they seldom have the means to afford.

209. By the speedy adjustment of the claim, the Government would likewise incur less risk, as an Heir once pensioned, the claim is finally disposed of: whilst under the system now in force, should the nominated Heir die before the claim can be preferred, the next in succession is allowed to claim the Pension and to obtain it, if the claim be proved valid.

210. Committees for the adjustment of the claims of Heirs to Pension, usually commence their Proceedings within three months after the return of Regiments to the Coast. They cannot assemble earlier, as the Claimants have to travel to the Head Quarters of the Regiment. As the cases are investigated and completed, they are sent in portions monthly to the Adjutant General of the Army for examination, and when found to be correct, are forwarded by him to be laid before Government.

211. The investigation of the whole of the cases in a Regiment, occupies generally from a year to eighteen months, but extends occasionally to two years and upwards. The claimants receive their Pension Certificates on an average from six months to a year, after their claim has been admitted by the Committee, but sometimes not till a longer period. It is in this interval they suffer most, their temporary Pension Certificates being cancelled, and they are frequently literally beggars, subsisting only on the scanty resources of their late relatives' comrades; who can ill afford the relief they grant.

212. The Superintendent of Pensions estimates the average period in which the Claimants receive their Pension Certificates after proving their claims to be a year: and he states that no delay occurs in his office in preparing the Certificates on receipt of the Proceedings of the Committees from Government: prior to which, he states, he has nothing to do with their cases, or the Proceedings.

213. The Adjutant General of the Army, in whose Department the Proceedings of the Committees are examined, attributes the delay in his transmitting them to Government to the three following causes.

214. The first and principal being the grossly inaccurate way in which they are prepared by Committees in Regiments, entailing on his Department, the necessity of returning them for correction, and for further information, very often once, repeatedly twice, and sometimes thrice. The whole Proceedings having to be examined on each occasion.

215. This inaccuracy appearing to be chiefly caused by the Officers having to study a long General Order, full of important points, requiring to be very carefully borne in mind, while conducting the Proceedings. The Officers employed on these Committees seeming to be always fresh at the work, very rarely troubling themselves to master the order in question,—G. O. C. C. No. 32 of the 11th of September 1848,—so that endless omissions and inaccuracies are found; requiring whole batches of cases to be returned; added to which, the Officers composing the Committees, are repeatedly changed between the first and other revisions of the Proceedings—all this in itself occasioning often a year's delay or more.

216. The second cause of delay, is the fact of the Adjutant General's Department being unable to get through the heavy work thus thrown upon it.—This has already been represented to Government; and the Superintendent of Pensions, having stated he could not undertake the supervision of these claims unless another Officer were allowed as an Assistant, the Commander-in-Chief desired Government to be finally informed, that the Adjutant General's Department would endeavour to continue the examination of these Proceedings, in the same manner as heretofore.

217. The third cause is, that when cases are returned to Corps for correction, the principal parties or their witnesses, have gone away on leave, or been Pensioned &c. &c., by which a protracted correspondence is often entailed on the Regiment, before the Proceedings can be completed. This also frequently occasions a delay of some months.

218. The Adjutant General also points out the following circumstances, which likewise tend to delay the settlement of claims: namely,

The difficulty of procuring the Medical Certificates required of the cause of death.

The ignorance of the Government Regulations on the part of the Heirs who are often not to be found on the return of the Corps from Foreign Service, and subsequently are discovered at places, hundreds of miles away from their Regiments.

And the difficulty of procuring evidence of native marriages celebrated at small villages, forty or fifty years previously.

219. The Secretary to Government in the Military Department, furnished a statement extending over a period of three months, from which he states, a fair average may be deduced of the time the Proceedings of the Committees on claims of Heirs to Pension, are generally detained in his Office.—It shews the period of detention, to be from one to thirteen days only.

220. There is one other source of delay existing, causing in some cases also infinite trouble and confusion. It is where the death of the nominated or nearest Heir occurs before the claim is preferred, and the next in the scale fixed by Government is not forthcoming,—the difficulty that then arises in tracing the next in succession, surviving and satisfactorily accounting for any of the intermediate Heirs in the scale.

221. To remove the distress now suffered by Heirs, in the interval between the cessation of the temporary Pension Certificate and the receipt of the permanent Pension Certificate, as shewn in para 211, of this report; —it is suggested that temporary Pensions be granted as at present, to the Heirs of every Soldier or follower, and that they be continued to them on their complying with the Regulations, in preferring their claims within the period established, till they are furnished with the permanent Pension Certificate, or till their claim has been rejected by the Committee.

222. The Superintendent of Pensions states, that where delay has occurred in the issue of Temporary Pension Certificates, it was caused from the Descriptive Rolls of the Heirs being imperfectly prepared by Officers in charge of Family Payments and Pensions, or from being sent without the proper Documents in support of the Claims, but that in no instance did the delay extend to a period of two months, and that the Certificates have been generally sent out from his Office before the expiration of a week after the receipt of the Descriptive Rolls. The Heirs therefore have clearly suffered no distress from delay, in the issue of the Temporary Pension.

223. The Superintendent of Pensions reports, that payment on Temporary Pension Certificates is allowed to continue for six months after the return of the Regiment to the Coast, to enable the Heirs to prefer their claims, and to receive their permanent Certificates: but that this time, which ought to be sufficient in all ordinary cases, is occasionally specially extended. He states also, that there is no Regulation on the subject.

224. By Appendix No. 11, it will be seen that these Temporary Pensions have been cancelled within the period of six months. For, in the cases of the Heirs of men of the 5th and 19th Regiments Native Infantry, they were cancelled in three months; and in those of the 1st, 9th, 16th, and 26th Regiments Native Infantry, in four months after their return to the Coast: but since the year 1856, the periods have certainly become more extended.

225. The Superintendent also adds,—"I have examined a great many Proceedings of Committees in my Office, and find that the average time of their reaching me is about twelve months: "the Temporary Pension Certificates run on for six months;—so that there is an interval of "about six months, before the Permanent Certificate is finally made over to the Pensioned Heir."

As therefore the Superintendent of Pensions himself distinctly shews, that six months is not sufficient to meet the purpose for which Temporary Pension Certificates are continued after the return of Regiments from Foreign Service; namely, "to enable the Heirs to prefer their claims, and to receive their permanent Certificates;"—that the time is occasionally specially extended—and that there is no Regulation on the subject limiting it;—there can be no difficulty in relieving the distress now undergone by the Heirs to Pension, as above suggested in para. 221.

226. The revised Rules of the Pension Code in para. 101, directs, that "in the case of casualties occurring on Foreign Service, the Claim to Pension is to be preferred within *two years* after the date of the casualty, or within *one year* after return to the Coast of the Corps or Department in which the casualty occurred," otherwise, the claim is to be peremptorily rejected, unless satisfactory explanation of the cause of the delay in preferring it, can be given by the Heir.

227. In cases when a sufficient explanation can be given, of the cause of the delay in preferring the claim, and where the Temporary Pension will have been stopped under the operation of the above Rule, to prevent further distress to the Heir it is suggested, that on the claim being admitted as valid by the Committee, all arrears be paid up, and the Temporary Pension Certificate be granted or renewed, till the permanent Pension Certificate is issued for the heir.

228. To prevent the chief delay alluded to in the preceding Para 208, it is proposed to abolish the Rule, that all claims to Pension on behalf of Heirs of Native Soldiers or Followers "*Shall in the first instance* be submitted for investigation to a Committee to be formed at the Head Quarters of the Corps or Department in which the casualty occurred;" which involves a necessity for waiting for the return of the Corps to the Coast:— and to direct instead, that each case shall be investigated as speedily as possible after the casualty occurs, by a Committee to be assembled at the nearest Military Station to the village at which the Heir resides.

229. In the Artillery, the Head Quarters being *fixed in India*, Committees are held at its Head Quarters for claimants in the neighbourhood, and for those at a distance at the nearest station at which it is practicable to assemble a Committee to the place of their residence; all claims being investigated as soon as possible after the receipt of reports of casualties. The Committees have been generally held, within two or three months after the date of the casualty, and the Certificates issued to the Heirs in about the same period afterwards.

230. So regular has been the adjustment of the Artillery claims, that Temporary Pension Certificates have not been granted to Heirs of Artillerymen and its followers: but nevertheless, there are instances of delay of from nine months to upwards of a year, before the Pension Certificate has been issued, during which, the Heirs probably suffered as much distress as those of the Infantry—Temporary Pension Certificates appear therefore requisite for these Heirs also; and it will be far better, that but one rule should exist for the whole Army: namely, that in every case they shall be granted and continued till the claim is decided, or the permanent Pension Certificate is issued to the Heir.

231. The claims of the Heirs of the Sappers and Miners have not been adjusted as speedily as in the Artillery, probably from its Head Quarters having been moveable. The Committees for the adjustment of the claims to Pension of its Heirs, have been postponed till the return of the Detachment in which the casualty occurred, to the Head Quarters of the Regiment, except in a recent instance.

232. The reason given is, that the Register of Heirs is kept with the Company, but an extract from it could be sent on a casualty occurring. or a Register of Heirs be kept also at the Head Quarters of the Corps, to be corrected monthly from those with the several Companies. It appears that most of the families of the men on Foreign Service, reside at or near the Head Quarters of the Corps; there is every facility therefore, for carrying into effect, the system pursued in the Artillery for the speedy investigation of the claims of Heirs to Pension.

Temporary Pension Certificates are issued to the Heirs of men of the Sappers and Miners.

233. The following Rules are proposed for carrying into effect, the amendment suggested in the other Corps and Departments of the Army.

First. That immediately a casualty occurs in, or on the receipt of a report, of one away from the Corps or Department, the Officer in Command, shall transmit a Description Roll of the deceased Soldier or follower in the form required by G. O. C. C. No. 32, of 11th September 1848. Stating fully the occasion and date of death; together with a Certificate from the Medical Officer of the Regiment, or other Medical Officer who had charge of the deceased, *prior* to his return to the Coast,—*of the origin* of his disease, and an extract from "the Register of Heirs" of the Regiment or Department; and in the case of men who have destroyed themselves, a copy of the Coroner's Verdict, or that of the Court of Inquest.

234. The Commanding Officer shall also have the evidence recorded, of any persons present with the Regiment or Department who were present at, or aware of the marriage of the deceased,—specifying its nature, whether Shadee, Nikah, Bhootoo Bund, or other, held valid by the customs of any particular Caste or Tribe;—and who can describe the wife of the Heir; or give evidence as to the Children or Parents of the deceased, if claimants, as nominated or nearest Heirs.—He shall also afford all other information obtainable in the Corps that may assist in indentifying the claimant, and pointing out their abode; and when possible, shall name persons capable of giving this information, residing near the station the Committee is to be convened at.

235. Should the casualty have occurred after the return of the deceased to the Coast, the Medical Officer in charge, shall on reporting the death, transmit a Certificate of the date and cause, to the Regiment or Department in duplicate, by separate Posts and Vessels, which Certificate will be added to the above documents. Or, should this Certificate not reach the Corps

before the despatch of the other documents,—which are not to be delayed for it,—the Commanding Officer will apply for, and direct the Medical Officer where to send it, that it may be laid with the other documents before the Committee for the investigation of the claim to Pension.

236. The Officer in Command of the Regiment or Department, will forward the above named documents to the Officer Commanding at the nearest Military station, to the residence of the Heir; with an application for the assembly of a Committee to investigate the claim, and will point out where the claimant is to be found, and the other Heirs of the deceased; also if any, and what Medical Certificates have been directed to be sent to him, naming from what Officer, in order that he may be enabled to call for them if not duly despatched.

237. To ensure that no miscarriage of documents may prevent a speedy disposal of the Claim, a duplicate of the whole shall be forwarded by the next following Vessel, conveying the mails, or by a separate mail within a week.

238. The Officer Commanding the station, will acknowledge the receipt of the documents, reporting when he discovers the claimant, and convenes the Committee and its decision. The Proceedings of the Committee on the claim when closed, he will transmit to the Adjutant General of the Army,—the Proceedings by one day's post, and a letter describing them by another;—as cases have occurred, of Proceedings having been lost in transit, and totally overlooked for a long period, from want of this or some like precaution.

239. The duty as to the claim on the part of the Regiment, or Department, will then have ceased till the final disposal of the claim appears in General Orders, when the same is to be entered in "the Register," and "Register of Heirs" under the record of the deceased.

240. In most cases, the claims of Heirs may be thus investigated, and finally disposed of within three months of the date of the casualty. There may still be some few cases which cannot be decided till the return of the Corps to the Coast, the claimants in which, would receive the usual Temporary Pension Certificates till they can be investigated.

241. Second, the "Register of Heirs" kept in Regiments and Departments, to be prepared henceforth, so as to furnish fuller information as to the Heirs and Families of the men; an extract from which will then supersede the necessity for much of the minute inquiry now needed by Committees to account for the intermediate Heirs between the nearest or nominated, when demised, and the one claiming; and to establish the nature and validity of marriages &c. The Register in fact, will set aside the proofs and inquiries specified in Paras. 2, 3, and 5 of the G. O. C. C. No. 32 of 11th September 1848, framed for the guidance of Committees on claims to Pension; and will leave it but for the Committee to establish the identity of the claimant as the person shewn by the extract from it, to be the nominated or nearest Heir; and to complete the Discription and Personal appearance of the claimant in the Roll required.

242. An extract from the "Register of Heirs" is now admitted as sufficient proof, that an Heir was nominated to receive the Pension, before these Committees: so likewise may it be as proof of the nearest Heir surviving: of the deaths of intermediate Heirs: of the nature and validity of marriages: and of the reality of relationship:—all which will have been duly ascertained by proof, at the time of recording it in the Regimental or Departmental Register; under the system now proposed.

243. The "Register of Heirs" should be prepared on Demi paper, to admit of sufficient space for the Columns required, two pages to be allowed for every man enlisted, as in the case of "Regimental Registers;" it should record the Heirs to property, the Heirs to Pension, and the Heir nominated for Pension:—it should in fact be a complete history of the man's parentage, marriages and children, kept constantly corrected for reference; for which a Form is given in Appendix No. 12.

244. It would be desirable also, that every man who marries, should obtain a Certificate from the Cazee or Brahmin or other person officiating, shewing the precise nature of the ceremony—whether Shadee, Nikah, Bhootoo Bund, or other, considered valid by the customs of the Caste or Tribe;—and obtain the signature to it, of the Native Civil Officer of the Talook, or Head of the Village, that it had been performed at such a village on such a date. This Certificate to be produced and noted in the Register of Heirs. The Christians should be instructed also to produce these Certificates from the Minister or Priest, to be sent by them to the Regiment or Department, at the time of their marriage for record in the Register of Heirs.

245. No entry to be made in the "Register of Heirs," except by a Court of Officers, before whom evidence must be adduced in proof of the fact, before any entry or correction is made, which is to be attested by the President's signature underneath it.—This may be verified by the initials of the Officer Commanding the Corps, whose duty it will be to refer all doubtful marriages for the opinion of the Law Officers before recording them, and to enter the decision of those Officers in the Register. These Courts, for the correction of the Register of Heirs, should assemble monthly, and be composed of experienced Officers. It should be thoroughly explained to the men, and be made to be fully understood by them, that the object of this record is, to ensure the speedy receipt of Pension by their Heirs, without doubt or difficulty to them, and that therefore it is necessary, they should give immediate notice of any changes in their families, that the same may be recorded.

246. The Committees for the preparation of the Register of Heirs in the first instance, it is desirable, should be composed not only of selected Officers; but in order that every attention should be given to so important a duty, they should be removed for the time, from performance of all other duties.

247. These rules and suggestions are chiefly intended for the cases of Sepoys and followers of Regiments, the classes, the claims of whose Heirs it is most desirable to secure the speedy adjustment of:—and they are fortunately those in which frauds are the least likely to occur. Their Heirs are generally well known in the Regiment;—especially whether the women are wives or but kept women: the children whether lawfully begotten or but adopted: and the parents, whether real or other: so that errors are very unlikely to occur in making entries regarding them in the Register of Heirs.

248. To register also a personal description of the Heirs, would undoubtedly be of the greatest advantage; but in the case of females if not openly objected to, it would be much disliked and disapproved of by the Sepoys generally,—holding the ideas and prejudices they do: it has therefore not been recommended.

249. Next in order are, the delays noticed by the Adjutant General of the Army, in Paras 214 to 217, abovementioned.

The first of the causes stated, ought to be removed under the system proposed, as Committees are far more likely to afford more attention to the important points requiring to be noted, when cases are brought singly before them, than when hundreds are so brought as at present, the investigation of such numbers being not only very protracted, but exceedingly wearisome. Notwithstanding all their inaccuracies however, it is worthy of remark, that it is understood, that the only six cases rejected by Government since 1st January 1854, which were previously passed by Committees, have been subsequently admitted. Five of them having been rejected in the first instance, owing to the Native Law Officers having decided against the validity of the marriages.

250. A further portion of the delay may be remedied by a considerable simplification of the General Order before quoted, for the preparation of the Proceedings of the Committees, to meet the system now proposed; but which the Departments to whom the proceedings are forwarded in support of the claims can best suggest; they only being cognizant of the necessity for each portion, and the object for which it is demanded.

251. It may be of some advantage however to note, the following points for consideration, as regards these Proceedings.

Much of the time of these Committees is taken up in explaining to all witnesses before them, the six General Orders noted in the margin, whereas a general warning of the fact, that giving false testimony at these investigations has already resulted in the dismissal of sundry named Native Officers, Non-Commissioned Officers, and Privates; as well as the loss of Pension to others; and of claims having been rendered void in consequence of such endeavours to support them;—would answer the purpose equally well, and save much time.

G. O. G. 14*th July* 1846, *No.* 158.
„ 1*st Septr.* 1846, *No.* 203.
„ 17*th Novr.* 1846, *No.* 255.
G. O. C. C. 19*th November* 1850.
„ 15*th December* 1850.
„ 16*th January* 1851.

252. The Proceedings of Committees are required to be most minutely prepared, and are frequently returned for correction or explanation of slight and apparently unimportant errors; such as differences of orthography in the names of Claimants &c., which cannot in the least degree, have any influence on the validity of the claims.

253. And lastly, some general instructions for the examination of the Proceedings by Officers Commanding at stations, before they are transmitted by them to the Adjutant General's Department, would remove one very material cause of the delay, and of references and correspondence between that Department and Regiments, connected with these Proceedings.

254. For the removal of the second cause of delay, it was intended to propose the bringing of the whole system connected with the Pensioning of Heirs of Native Soldiers and followers, under the control of one Department, as in the case of that for "Family Payments and Remittances,"—for this reason, that where a Department has but one description of duties to perform and every branch of such within itself, in separate divisions, each well supervised and controlled, essentials are less liable to escape observation, or delays to arise, from constant practice and habit of attention to such only; than where the duties are scattered in portions between different Offices, and intermixed with others of totally different kinds.

255. That portion of the duty that now devolves on the Adjutant General's Department appears to have originated in a desire to keep the Commander-in-Chief acquainted with the claims made by Heirs for Pension in the Army under his command, and that he should submit such as he considered just, for the confirmation of the Government.

256. By the removal of the entire duties to the Superintendent of Pensions Department, this power, as affecting the discipline of the Army, could be still continued, by the Superintendent reporting all claims passed by Committees, but objected to, connected with Heirs of Soldiers or followers of the Army for the Commander-in-Chief's information; who would then deal with them as he considered right, and to whom all appeals must naturally be made by those Heirs against such decisions.

257. But as the Adjutant General of the Army states, this subject has been finally disposed of by the examination of the Proceedings being directed to be continued as heretofore in his Department, no further notice of it is permissible.

258. The third cause of delay noted in para. 217, can no longer occur under the system proposed, of investigating each claim to Pension as soon after the casualty takes place as possible, at the nearest Military station to the residence of the Heir.

259. Of the remaining three points, tending to delay, the settlement of claims of Heirs to Pension noticed by the Adjutant General—

The first, the difficulty of procuring the Medical Certificates required of the cause of death, the rules proposed in paras. 233 and 235 of this Report will in most cases prevent.

260. But, in the case of those men who, having returned sick from Foreign Service, may previous to their discharge from Hospital have been allowed to proceed to their native villages or elsewhere, on sick leave and die during such absence; certificates for whom are now procurable only from the Medical Officer, at whose recommendation deceased obtained sick leave; or, if he is not forthcoming, from the Medical Officer who succeeded him;—framed on the depositions of persons who attended the deceased at the time of his death, as to the apparent cause, the place, and date of the death:—it is suggested, that as in most instances, the origin of the disease of the deceased, is as well known to the Commanding Officer, or Medical Officer of the Regiment; that either of the *four* above named Officers, be permitted to grant the Certificate required by para. 7 of G. O. C. C. No. 32 of 11th September 1848; the two last in an amended form.

261. Every Medical Certificate required from Medical Officers, under the system now proposed, to be copied into the Hospital Books, and at the foot of the cases of the deceased; and to be duly signed by the Medical Officer granting it, in order that copies may be forthcoming, and be used when necessary, by the loss of the originals.

262. The second point, the ignorance of Heirs, of the Regulations and their not being to be found on the return of Corps from Foreign Service, will entirely cease under the proposed system, as their places of residence and the Heirs themselves, will be pointed out to the Officer convening the Committee, by the Officer in Command of the Regiment or Department in which the casualty occurs.

263. The third and last point, the difficulty of procuring evidence of Native marriages celebrated at small villages, will be remedied by the proposed system of Registers for future marriages; and in most cases, for those that have previously been celebrated;—for the Courts of Officers will have to seek for evidence of the latter, in preparing the "Register of Heirs;" an extract from which may in future suffice, as proof before Committees on claims to Pension.

264. Much of the difficulty experienced in obtaining Medical Certificates, of the cause of death would be removed, if the nice distinctions now in force, as to whether the sickness, accident, of disease was the result or otherwise of deceased's own imprudence, and unconnected with the climate or service; were abolished.

265. And much of the difficulty and almost impossibility of proving marriages that occurred many years ago in obscure villages would cease; were it permitted in these cases for a wife to prove that she has been generally received and looked upon as such; without entering into the niceties of the different ceremonies held to constitute a valid marriage; and in inquiries into whether in consequence of being of different Castes &c. &c., the law considers the marriage legal.

266. In like manner, might children be held to be legitimate, if they have been usually received as such. And that a child born to a married couple before wedlock, should not be cast out as illegitimate: for a child is a child, and worthy of support if the parent has lost his life in the service of the State. In the "Marawar," "Kullur," and "Uggoomoodyer" Castes in the Madura and Southern Districts, and amongst some of the lower Castes in the Northern Districts of this Presidency; it is the custom never to perform the marriage ceremony with any woman, until she has borne a child to the man; and that child is considered as perfectly legitimate as any born to them after the ceremony has been performed.

267. The ascertained defects of the present system for the adjustment of claims of Heirs to Pension, of men killed or dying on Foreign Service, have thus been set forth, and an endeavour made to suggest measures for their removal. The delay or speedy receipt of Pensions by their Heirs will now be more in the hands of the Soldiery themselves; who, by either withholding, or by furnishing the necessary information regarding their families for record, will ensure the one or the other.

268. In conclusion, there are many reasons that present themselves that the adoption of the proposed system will afford increased confidence in the ranks of the Native Army and its followers;—and among the most prominent are the two following:

First, it must convince them, that every endeavour on the part of the State is made, to provide their families in the event of their death, against want by the grant of temporary Pensions, till their claims can be investigated and finally disposed of.

Second, that every effort is made to effect the speedy adjustment of their claims to Pension without causing them unnecessary trouble, by Committees assembled as near to their homes as possible; so as to prevent the distress and outlay attendant on long journies, as hitherto for the purpose.

269. Lastly, the system is calculated to benefit the State also, for it removes a risk now incurred by its liability, to pay Pensions on more than one life for the same casualty.

Proposed system for the Payment of Native Pensioners and for the Payment of Family Certificates,

270. Having examined the present system throughout its whole details and reported on it suggesting alterations to meet its defects, it is now proposed to offer a new system for the disbursement of Pensions for the consideration of Government.

271. His Excellency the Commander-in-Chief suggested, the appointment of Paymasters of Pensions to different Circles, and this course has also been brought to notice in various shapes, by Officers of experience, in the payment of Pensioners. This led to an examination of the systems obtaining in the Bengal and Bombay Presidencies; in which the Pensions are disbursed under the sole control and supervision of Pension Paymasters of Districts or Circles,—and the results are set forth in the following suggestions for a revised system.

272. The duties of the present Superintendent of Pensions and his Office to be continued: they might be considerably extended to the relief of other Departments, and to the benefit of the

State, where the examination of the Proceedings of all Committees on claims of Heirs to Pension and all correspondence connected therewith, to be transferred to his Department; for the reasons stated in para. 254 of this Report.

273. This office does not exist under the Bengal and Bombay Governments, though some of its duties are performed by the Pension Paymaster at the Presidency, but it appears to be most necessary. Not only as a Head, and one of Record, for all connected with the Pensioners;—the due registration and issue of their Certificates; the general control over them; and the supervision of the Pension Paymasters and their transactions: but, also to conduct the arrangements for the payment of Pensioners residing beyond this Presidency, which would be otherwise unprovided for, and for the supervision of payments to European Pensioners of all descriptions, and to European Orphans.

274. In the Family Payment Department, the duties of the Superintendent have been shewn to be of much importance; and as an officer must be employed for this branch, it appears of some advantage, that both branches, Pension and Family Payment, should be kept and continued under the same officer, as the Superintendent of Pensions and Family Payments.

275. Under the Superintendent, there should be Ten Pension Paymasters of Circles, as follow.

First Circle.

Russelcondah,
Berhampore,
Kimedy,
Chicacole,
Palcondah,
Ganjam,
Cuttack.

Second Circle.

Vizianagram,
Vizagapatam,
Samulcottah,
Rajahmundry,
Ellore,
Condapilly,
Masulipatam.

Third Circle.

Guntoor,
Ongole,
Nellore,
Cuddapah,
Cumbum.

Fourth Circle.

Bellary,
Kurnool,
Gooty,
Hurryhur.

Fifth Circle.

Bangalore,
Royacottah,
Mysore,
French Rocks,
Hoonsoor,
Mercara,
Manantoddy,
Ootacamund.

Sixth Circle.

Madras,
Chittoor,
Arcot,
Arnee,
Vellore,
Mount,
Palaveram,
Poonamallee,
Tripasore,
Chingleput.

Seventh Circle.

Cuddalore,
Salem,
Trichinopoly,
Tanjore,
Negapatam,
Tranquebar,
Combaconum.

Eighth Circle.

Dindigul,
Madura,
Cochin,
Palamcottah,
Tinnevelly,
Quilon,
Ramnad,
Trevandrum.

Ninth Circle.

Sedasheghur,
Hooncor,
Mangalore,
Cannanore,
Tellicherry,
Calicut,
Paulghat,
Trichoor,
Coimbatore.

Tenth Circle.

Jubbulpore,
Hosungabad,
Kamptee,
Jaulnah,
Secunderabad.

276. The Pension Paymasters to furnish security according to the amount of the disbursements.

277. And to receive allowances according to the extent of their Circles, and to the number of Pensioners therein. Appendix No. 13 shews the scale of allowances granted in Bengal and in Bombay. And Appendix No. 14, shews the number of Native Pensioners and Holders of Family Certificates at each of the above named Stations, and in the surrounding Collectorates, and the allowances for their Payment.

278. In Bombay, when Invalid Officers are appointed Pension Paymasters, they are allowed Tentage; that is the Garrison Pay and allowances of Infantry Officers, and Batta without deduction of House rent, when actually marching on their duties.

279. In Bengal, Officers of the Invalid Establishment are employed as Pension Paymasters of Circles, but the Code furnished for reference, does not shew to what Pay and allowances they are specially entitled, in addition to the Staff salary.

280. The Pension Paymasters of each Circle proposed to have the charge and payment of all Native Pensioners residing within it; whether now drawing their stipends under Military or Civil Officers.

281. Payments to be made in arrears quarterly; or on 1st January, 1st May, and 1st September; or as early after these dates, or the quarter day as practicable; but to be made always at the same period at each Station.

282. In every possible case, the Pension Paymasters to pay the Pensioners in person, and so to arrange their payments, that they may be at certain Stations on certain dates, that the recipients may never be detained from their homes. For this purpose, they are to send timely intimation to Collectors, Tahsildars, or other Civil or Military Officers to be given to Pensioners, of the date of their intended visit.

283. Pension Paymasters to arrange also for Pensioners residing between Stations, to meet them at Villages on their route from Station to Station, so as to prevent the Pensioners unnecessary travelling.

284. Prior to making payment, each Pensioner is to be compared with his Pension Certificate, and his Guarantees called from the Register. If the Pensioner agrees with the personal description in the Certificate, and the Guarantees are those recorded in the Register, payment is to be made and noted on the Ticket in the Pensioner's possession in the usual form, and signed by the Pension Paymaster; and the Pensioner is then to sign the Acquittance Roll.

285. The Pension Certificates and Registers are to be kept in the safe custody of Pension Paymasters, and no person allowed access to them on any account; entries when made in the Register by a Writer, to be in the presence of the Pension Paymaster.

286. The Acquittance Roll is to supersede the present Muster Roll, and to be attached to the Abstract, with a Roll of all Pensioners who have not received payment.

287. When Pensioners cannot from illness or unavoidable circumstances, be present to be personally paid by the Pension Paymasters, they may receive their stipends from Civil or other Officers nearest to their residence.

288. For this purpose, they must obtain a Certificate from the Civil or other Officer, European or Native, on producing to them their Tickets and Guarantees;—to the effect that, "the Pensioner is alive as appears by examination of his Guarantees, but that to the best of the Offi-

cers judgment and belief, he is unable from severe illness (or other cause) to proceed to the Pension Paymaster at ——— to receive his stipend"—the Certificate is to be forwarded by the Officer to the Pension Paymaster by Post, or by the Guarantees, if Pensioners or persons in receipt of Government pay, to whom the payment may be made, and the Certificate is to be attached to the Acquittance Roll which the Guarantees are to sign.

289. Should the absence again occur at the next following visit, payment will be refused till the Pensioner personally appears before the Pension Paymaster.

290. If the Certificate is received through the Post Office, the payment may be thus effected: by forwarding to the Officer, a draft on the nearest Pay Office or Treasury:— or if neither is at hand, by sending the draft direct to the Paymaster, or Treasury Officer, with instructions for the amount to be sent to the Officer. The Pension Paymaster will also forward to the Officer, an Acquittance Roll, and in the latter case apprize him that the amount will be sent;— and payment will be made personally by him in presence of the Guarantees, and noted under his signature in the usual form, on the Pensioner's Ticket, and his signature taken to the Acquittance Roll. The Officer will then forward the Roll to the Pension Paymaster, with the following Certificate at its foot:

"I certify that the Pensioner whose signature is affixed to this Roll, was personally paid by me in the presence of his Guarantees."

Date. Signature.

291. The Pension Paymaster is to adjust and pay all claims for Rice money when admissible, and for Batta and difference between effective Pay and Pension on transfer, and joining a first station; in like manner as the claims for stipends to Pensioners.

292. As soon as the whole of the payments have been effected, the Pension Paymaster is to prepare an Abstract for those of each station separately, and to forward it with the Acquittance Rolls for all Pensioners drawn for, and the life Certificates, to the Superintendent of Pensions for examination: and at the same time, to forward a Roll of Pensioners of the station, who neglected to attend for their stipends, shewing the period when they were last paid.

293. If subsequent to the despatch of the regular Abstracts &c., other life Certificates are received, separate Abstracts and Acquittance Rolls to be prepared, and to be forwarded for examination in like manner when discharged.

294. The Cash to be procured in the same way as it now is by Division Paymasters; namely on estimate by letters of credit from the Accountant General, through the Superintendent of Pensions, on such Treasuries or Pay Offices, within the Circle of each Pension Paymaster as may be convenient.

295. Paymasters of Pensions to furnish quarterly, or four—monthly, as the payments may be fixed,—Account disbursements, in the form used in the Pay Department, through the Accountant General, to the Military Auditor General for audit.

296. Also to furnish a cash account, taking credit for disbursements, and debiting themselves with all advances and drafts from Treasuries or Pay Offices;—to the same authorities.

297. Native Pension Payments in future, not to be borne upon the disbursements of Division Paymasters.

298. Pension Paymasters to furnish the following documents in addition to the vouchers before named sent to the Superintendent of Pensions for examination; by whom the vouchers are to be certified and transmitted to the Military Auditor General for audit.

An Annual Return of Pensioners in their circle, corrected to the 30th April in each year, as soon after as possible, to the Superintendent of Pensions.

A Quarterly, or four-monthly, Casualty Roll of Pensioners in their circle.

And, a copy of the Register of the Pensioners in their circle, shewing their classes, and for each station separately, to be sent on the establishment of the system to the Superintendent of Pensions.—After that, only when called for, as it can be corrected by the Quarterly Casualty Rolls: as will be the General Register in the Superintendent's office.

299. When Pension Paymasters are prevented by illness,—to be certified by a Medical Officer and sent to the Superintendent,— or in some parts by the monsoon rains, from proceeding to stations to inspect and pay the Pensioners of their circle; they shall forward to station Staff, or Civil Officers in the vicinity of the Pensioners villages, a Roll of Pensioners shewing their residences and the names of their guarantees; and shall have timely notice conveyed to the Pensioners, to attend with their guarantees before those Officers for muster, with their Tickets.

300. The Pension Paymaster shall together with this Roll, forward to the station Staff, or Civil Officer, an Acquittance Roll shewing the stipend, Rice money, Batta, and difference between effective Pay and Pension if any, to be paid to all those who attend muster, and at the same time a draft for the amount on the nearest Treasury or Pay Office.—Or should neither be at hand, he will send the draft direct to the Paymaster or the Treasury Officer, with instructions to forward the amount to the Officer; and he will notify the same to the latter.

301. The station Staff, or Civil Officer, will without loss of time assemble the Pensioners, and personally in presence of their guarantees pay them, notifying the same on their Tickets in the usual form with his signature; and taking the signature of each to the Acquittance Roll. Should any not attend within a reasonable time, or have become casualties in the interim, he will notify the same in the column for signatures, and return the Acquittance Roll with the following Certificate, at its foot, to the Pension Paymaster.

"I hereby certify that the Pensioners whose signatures are affixed to this Roll, were personally paid by me in the presence of their guarantees: and that the sum of Rupees ——— remains in my hands, for those otherwise accounted for."

Date. Signature.

302. The Pension Paymaster is then to give instructions for the disposal of the amount remaining, by directing it to be returned to him or otherwise; or to be paid to the Heirs of deceased Pensioners proved to be such, on their receipts, to be forwarded to him with deceased's Ticket. The receipt must appear as a voucher in his accounts.

303. The Pension Paymaster will then prepare an Abstract on this Acquittance Roll, and on the completion of the payments of the circle, forward both to the Superintendent of Pensions; together with a Roll of that station's Pensioners, who have neglected to attend muster, or appear for their stipends; shewing the period when they were last paid.

304. In these cases, absent Pensioners furnishing life Certificates, may be paid as directed in paras. 288 and 290.

305. Should there be no Staff, or Civil Officer at any of the stations, one is to be obtained and sent on the Pension Paymaster's responsibility, to remain till the payments are effected.—

306. When station Staff Officers may be engaged with other duties not admitting of their mustering or paying the Pensioners, in the absence of the Pension Paymaster, some other Officer may be nominated; to be relieved from other duty till the payments are completed.

307. In some of the circles, it may be impossible for the Pension Paymaster to visit every Station at each period of payment; exceptions can be permitted by the Superintendent, and in such cases the muster and payments can be effected as last detailed.

308. The circles principally requiring this arrangement are the ninth and tenth.—In the former during the south west monsoon of the western coast it is very difficult, if not impossible, to travel either by sea or land. In the latter, the distances between the stations are very great, and the roads unmade, and nearly impassable in the monsoons, so that at all seasons travelling is difficult. The Pension Paymaster of the tenth cirle should therefore reside at Secunderabad, and visit the out stations once a year.

309. During the period between the 1st of January and the 30th of April annually, Pension Paymasters to examine every Pensioner residing within their circle, prior to their Annual Return; and at the same time inspect the guarantees, and note the same in their Registers, verifying any change that may have been rendered necessary during the year. All "Gosha," or "Purda Nisheen," females to be particularly sought after, and identified through their relatives, and some respectable female unconnected with them, to whom some small remuneration should be allowed by Government for their assistance.

Pensioners.

310. On the transfer of men to the Pension Establishment, or in the case of Heirs on their being pensioned, the Rules contained in G. O. G. No. 169, of 5th September 1851, for the grant of Passports and issue of Pension Certificates, to be still in force.

311. Except, that the Pensioner will proceed to the Station selected by him, and report himself to the Staff or Civil Officer, who will note the date of arrival on the back of the Pass-port with his signature, and return it to the Pensioner: reporting the arrival and date to the Pension Paymaster of the circle, and the names of the guarantees selected; who must attend to identify the Pensioner before the officer.

312. These guarantees to be either Pensioners, or persons in the employment of the State if possible; otherwise residents of known respectability and substance. Their names to be recorded in the Register of Pensioners, and entered in the column for "*Remarks*" of the Ticket of the Pensioner, they guaranty.

313. In cases of "Gosha," or "Purda Nisheen" females, great caution is required in accepting guarantees; and the Pension Paymaster, on his first visit to the station after their arrival, will institute strict enquiry as to all concerning these females, and their guarantees.

314. The Pensioners will retain their Passports till the next visit of the Pension Paymaster, and then deliver it to him: who, having satisfied himself of the identity of the party with the description contained in the Pension Certificate, and inspected his guarantees, and recorded their names in the Register, will issue a Ticket in lieu of the Passport.

315. Or, should the Pension Paymaster not visit the station at the next period for the payment of stipends, the Pensioner will deliver his Passport to the Mustering Officer instead: and in such cases, the Pension Paymaster will forward the Ticket for delivery to him, when he sends an Acquittance Roll;—the assurance of the guarantees supplying the place of identification with the Pension Certificate, till such time as it can be duly effected by him.

316. Pensioners who select to reside in the vicinity of the station where the Pension Paymaster resides, will at once deliver their Passports to him, and he will note their date of arrival thereon under his signature; and having duly identified them, and recorded their guarantees will issue a Ticket in lieu to them.

317. The same course to be pursued in either case, on the permanent removal of Pensioners from one circle to another.

318. For changes of station within the circle, Pensioners on arrival at the new station will report themselves to the Staff or Civil Officer, and show their ticket, who will instantly report the arrival and date to the Pension Paymaster, and the names of the guarantees *there* selected; who must attend to identify the Pensioner before the officer.

319. No changes of station either within or without the circle, are to be permitted, without the sanction of the Superintendent be first obtained.

320. For Pensioners on furlough from *any* station, the same precaution and course, as for changes of station within the circle, is to be adopted at stations, where Pension Paymasters do not reside.

321. Pensioners on furlough, or changing stations within a circle, on arrival at the station where Pension Paymasters reside, will report to him and produce their guarantees.

322. Pension Paymasters will record the names of the guarantees,—under paras 312 and 314,—on their Tickets and Pension Certificates for *Furlough Pensioners*, and on the Tickets and Registers for the others.

323. When casualties of Pensioners occur at stations other than those where Pension Paymasters reside, the guarantees are to report the death to the Staff or Civil Officer, and deliver the Ticket to him, who will note the place, date and nature of the casualty on it, and immediately transmit it to the Pension Paymaster of the circle; who will dispose of it and the Pension Certificate as directed in the General Order above quoted—No. 169 of 1851.

324. Reports of casualties of Pensioners residing in the vicinity of the station where the Pension Paymaster resides, are to be made to him by the guarantees.

325. Arrears for twelve months only will be payable to Pensioners, who may neglect to apply for their Pensions personally, or fail to send due notice, why they are unable to attend, for a period exceeding one year; all other arrears to be held as forfeited.

326. Absence for three years without intimation from Pensioners, of the reason of their inability to attend for payment of their Pension, shall be held to cause a total forfeiture of Pension; and their names shall then cease to be retained on the Rolls of the Pension establishment.

327. When a Pensioner remains absent over two consecutive payments, or unaccounted for as ill, or unable to attend, the Pension Paymaster on his next tour to the station, shall proceed to the village if at hand, and satisfy himself of the actual existence or otherwise, of such Pensioner: or if at a distance, to take other means to do so, besides those of the guarantees.

328. Arrears due to deceased Pensioners are to be paid to their legal representatives, proof by affidavit shall be required before a Magistrate if necessary, of the date of casualty and their titles as lawful heirs. Application to be preferred within six months, after which period, the Pension Paymaster to carry the arrears to the credit of Government in his accounts.

329. The disposal and amount of arrears due to deceased Pensioners, to be entered in the Casualty Roll for the period when it occurred: and if not disposed of then, the casualty to be repeated at the foot of the Casualty Roll for the period when disposed of in *red ink*; stating to whom paid, and the amount, or if carried to the credit of Government.

330. Insane Pensioners under the protection of their friends, to be entitled to have their stipend paid to those in charge of them, on the statements of their guarantees, as to their existence: and Pension Paymasters on their tours, will if possible, visit such Pensioners, or take other means to identify them.

Pensioners with Regiments.

331. Pensioners residing in Regiments, are to be under the control of Pension Paymasters,—as all other Pensioners—of the circle in which the Regiment is stationed.

332. They are not to be transferred from Regiments to stations, unless the Regiment proceeds on Field or Foreign service, and they are to be inspected by Pension Paymasters, at each visit, to the station where the Regiment may be.

333. Their Pension Certificates are to be retained in the custody of the Pension Paymaster of the circle, and on the Regiment moving from it to another, they are to be transferred by him to the next circle's Paymaster, together with a last Pay Certificate.

334. When on route with Regiments from one station to another beyond the circle in which last paid, Officers Commanding Regiments to be permitted to draw arrears of stipends monthly for them on receipt—which is to be transmitted to the Pension Paymaster of the new circle for adjustment by him, on his first issue of Pension for them.

335. On the transfer of a man from the ranks of a Regiment to the Pension Establishment, who has selected to reside with the Regiment; or on a Pensioner joining the Regiment to reside with it, his last Pay Certificate or Passport, with date of arrival noted on it, is to be instantly forwarded to the Pension Paymaster of the circle in which the Regiment is stationed, together with the names of the guarantees he has selected; and the Pension Paymaster to whom his Pension Certificate will have been sent by the Superintendent or Pension Paymaster of the last circle—will then Register the names of the guarantees, and forward a Ticket to the Officer Commanding the Regiment, for delivery to the Pensioner in the first instance.

336. The payment of Pensioners with Regiments, to be adjusted by Pension Paymasters as follows:—

At the periods for payment of stipends, the Officer Commanding the Regiment will muster the Pensioners with it, on a Roll prepared by the Adjutant, in whose charge they are to be placed, which is to shew all alterations and casualties that have occurred during the past period. The Commanding Officer having signed the following Certificate at its foot, will transmit the Roll to the Pension Paymaster.

"I hereby certify, that the Pensioners in this Roll stated to be present, appeared before me, and all others are correctly accounted for."

Date.

Signature.

337. The Pension Paymaster, on receipt of the Roll, will prepare an Acquittance Roll and forward it with a draft as above directed in Para 300.

338. The Adjutant of the Regiment will disburse the amount to the Pensioners in the manner directed in Para 301, and sign the certificate at the foot of the Acquittance Roll, which being countersigned by the Officer Commanding the Regiment, will be transmitted to the Pension Paymaster, who will dispose of it as directed in Para 303.

339 On a casualty occurring the Commanding Officer of the Regiment will obtain the Ticket, and note on it the place, date, and cause of death, and his signature ; and will forthwith transmit it to the Pension Paymaster of the circle.

340. Arrears due to deceased Pensioners and their estates, to be disposed of under instructions only from the Pension Paymaster of the circle.

341. Changes from the Regiment, or furloughs for Pensioners must be obtained through Pension Paymasters of circles, in which Regiments are stationed ; who will furnish the necessary Passports and Pay Certificates.

Pensioners beyond the Presidency.

342. The payment and identification of Pensioners residing in the Bengal and Bombay Presidencies, the Straits and Pegu, to be provided for by the Superintendent of Pensions ; on whose Registers they are to be borne.

343. All Pensioners now drawing stipends under Collectors and Civil authorities, to be transferred to the control of Pension Paymasters of the circles in which they reside, and paid as other Pensioners by them.

Family Payments.

344. In addition to the duties connected with Native Pensioners ; Pension Paymasters to conduct those of Family Payments,—now carried on by Regiments and Departments, and by the Superintendent of Family Payments,—with stations within their circles.

345. Triplicate alteration Discontinuance Rolls, and Family Certificates for delivery to holders, to be sent direct to Pension Paymasters, in whose circle, the station at which payable may be situated.

346. At stations where he cannot be present, he will arrange with the Staff or Civil Officer for the due delivery of the Certificates, to the holders on production of their corresponding Tickets. Whenever possible, the Pension Paymaster will himself issue them to holders.

347. Pension Paymasters are personally to pay the Holders of Family Certificates at stations where they reside, or may be present on the 15th of each month, Sundays excepted ; notifying the payment in the usual manner on the Certificates, and taking the signatures of the Holders to the Acquittance Rolls.

348. For this purpose, he shall cause their attendance in groups of Regiments or Departments, in such numbers only, as will admit of being paid in each day ;—so as to prevent their being unnecessarily detained or sent away unpaid.

349. To effect payments at other stations, or in their absence from their own, Pension Paymasters shall prepare an Acquittance Roll of the Holders at each, by Regiments or Departments, shewing the sum to be paid to each, and shall forward it to the Staff or Civil Officer together with a draft on the nearest Pay Office or Treasury—or should no Pay Office or Treasury be at hand, send it direct to the Paymaster or Treasury Officer, requesting him to cause the money to be paid before the 15th of the month to those Officers ; notifying the same to them.

350. On the 15th of the month, or on the receipt of the money if subsequent, Sundays excepted, the Staff or Civil Officer will assemble the holders as above directed in para. 348, and personally pay them, notifying the payment on their Certificates in the usual manner with his signature, and taking the signatures of the holders to the Acquittance Roll.

351. Should any Holders have become casualties after the despatch of the Acquittance Roll by the Pension Paymaster, and there be no second Holder present to receive the payment, the Staff or Civil Officer will note this in the column for signatures, and obtain the Family Certificate, and note on it the place, time, and cause of death.

352. If the second Holder be present, payment is to be made to him, and his signature taken to the Roll :—The reason for such being noted on the Family Certificate, with the place, date, and cause of death of the first Holder, and the Certificate be delivered to the second Holder.

353. The Acquittance Roll having been duly signed by Holders, the Staff or Civil Officer will return it to the Pension Paymaster with all lapsed Family Certificates, and the following Certificate at its foot.

"I hereby certify that the Pensioners, whose signatures are affixed to this Roll, were personally paid by me : and that the sum of Rupees ———remains in my hands, for those otherwise accounted for."

Signature.

Date,

354. The Pension Paymaster will give immediate instructions for the disposal of the remaining balance.

355. Any Holder of a Family Certificate dying at a station, the Staff or Civil Officer will obtain the Family Certificate, if there be no second Holder present, and will forthwith forward it with a note thereon of the place, date, and cause of death to the Pension Paymaster, who will transmit it to the Corps or Department from which granted, and report also to the Superintendent.

356. The Superintendent of Family Payments to conduct all correspondence, formerly sent to stations, with Pension Paymasters ; and to forward drafts to them for the amounts to be paid within their circles, on such Treasuries or Pay Offices therein, as may be convenient : or he will obtain for them letters of credit instead.

357. All sums unclaimed, payable on Family Certificates, and which Pension Paymasters are aware will not be claimed, are to be returned *instantly* to the Superintendent ; and notice to be sent *on the day of their despatch*, to Corps or Departments concerned, specifying fully to what persons they belong.

358. Pension Paymasters at the expiration of two months, will report to Corps or Departments concerned, any unclaimed Family Certificate money in his possession : that they may use their endeavours to point out the Holders. If still unclaimed at the fixed period for returning such through the Superintendent, they will *on the day of its despatch*, notify the same to the Corps or Department, with every information regarding it.

359. On the death of a granter of a Family Certificate being reported to the Pension Paymaster, should the Holders, be the nearest or nominated Heir for Pension, he will make application for a Temporary Pension Certificate for the Heir, under the rules now in force. Should the Heir not be at the same station with him, he will forward the Description Roll to be filled up by the Civil or Military Officer at the station nearest to where the Heir resides. On the Certificate being issued he will deliver, or cause its delivery, to the Heir ; after registering it in his Records.

360. Subsidiary Rules for conducting the duties of Family Payments by Pension Paymasters, if those now in use for station Offices will not suffice, to be framed by the Superintendent of Family Payments.

Family Remittances.

361. Family Remittances of *all other kinds*, but by Family Certificates, from Native Soldiers and followers to their families or relatives, to be sent through Paymasters of Divisions as at present; the Cash Receipts being made payable to station Staff or other Officers at stations, who will trace out the parties and disburse to them the amount; under the rules in para 174 of this Report.

European Pensioners.

362. As the Staff and other Officers of stations will be relieved of the burden of correspondence connected with Native Pensioners and holders of Family Certificates, both European and Native,—and as the duties of the Pension Paymasters of circles on these two points will amply occupy all their time; it is proposed as in Bengal, that the duties and correspondence connected with the charge and payment of European Pensioners *of every kind*, and of European Orphans, be conducted as at present, by Officers Commanding at stations, or their Staff, with the Superintendent of Pensions, and through *Division* Paymasters only. Their numbers are not large, and the work consequently not very heavy. See Appendix No. 15.

363. The system for the disbursement of Pensions to Natives, and for the payment of Family Certificates now proposed, is capable of allowing payments to Pensioners of their stipends at shorter intervals, than every third or fourth month; but the more frequent the payments are made, the larger must be the office establishment, and the smaller the circles of payment, to admit of Pension Paymasters making such in person.

364. Should it be considered that the checks proposed for preventing frauds are insufficient;—a muster and identification of all Native Pensioners might be directed by special Committees at such periods, as may be deemed fit by Government: but there should be *no fixed* periods for such Committees.

365. The correspondence in the Superintendent's Office will be greatly reduced under this system: he will have but ten circles to address instead of seventy odd stations, and many Collectorates. It may be still more curtailed, by the use of printed forms and letters of ordinary purport; the supply of which to Pension Paymasters of circles, will greatly assist their heavy routine work. But the greatest advantage to be derived from the system, will be the relief of station Staff and other Officers, from duties for which very many of them were very unfit; and consequent on which, both the individuals in their charge, and the State were often injured.

OOTACAMUND,
31*st March* 1859

(Signed) H. PRITCHARD, Lieut. Colonel,
8th Regiment Madras, N. I., on special duty.

APPENDIX No. 1.

Statement of the allowances received by Officers, for the payment of Pensioners and Family Certificates, and of the sums disbursed by them for Writers, and shewing whether or not furnished with a Public Building for an Office.

Stations.	Average Number of Pensioners and Family Certificates.	Average amount of Monthly allowance.	Number of Writers and Shroffs kept.	Amount paid for Writers and Shroffs.	Balance remaining to the Officer.	Public buildings furnished for an Office.	Remarks.
Vellore...	4848	105 0 0	4	60 0 0	45 0 0	1	
Madras*...	3500	205 0 0	6	115 0 0	90 0 0	None	* These allowances are special, thus—
Bangalore...	3100	105 0 0	3	52 0 0	53 0 0	1	Allowance for Conveyance... ... ... 30 0 0
Ellore...	2500	105 0 0	4	55 0 0	50 0 0	None	Regulated allowance for 2000 Tickets... ... 105 0 0
Trichinopoly...	2500	105 0 0	4	52 8 0	52 8 0	0	Additional do. if exceeding 2500 Tickets. 35 0 0
Vizagapatam.....	2200	105 0 0	3	30 0 0	75 0 0	0	Do. do. if amounting 3500 do.... 35 0 0
Masulipatam..	2013	105 0 0	4	59 8 0	45 8 0	0	Rupees... 205 0 0
Chicacole...	1500	70 0 0	3	29 0 0	41 0 0	0	
Mount...	1432	67 0 0	3	49 0 0	18 0 0	1	
Arcot...	1414	66 0 0	2	30 0 0	36 0 0	None	
Rajahmundry...	1332	62 0 0	1	15 0 0	48 0 0	0	N. B.—In addition to the amount paid for Writers and Shroffs, Stationery has to be purchased from the balance remaining to Officers.
Vizianagram.....	1100	54 0 0	2	30 0 0	24 0 0	0	
Arnee...	1097	53 0 0	2	36 0 0	17 0 0	0	
Berhampore...	1088	53 0 0	3	47 0 0	6 0 0	1	
Secunderabad...	1000	50 0 0	1	25 0 0	25 0 0	None	
Tanjore...	955	48 0 0	3	44 0 0	4 0 0	0	
Bellary...	910	46 0 0	2	40 0 0	6 0 0	0	
Cuddalore...	850	44 0 0	3	40 0 0	4 0 0	0	
Madura...	800	42 0 0	1	25 0 0	17 0 0	1	
Guntoor...	694	37 0 0	2	27 0 0	10 0 0	None	
Nellore.....	514	30 0 0	2†	42 0 0	0 0 0	0	† An allowance for Stationery of Rupees 10, is granted to Station Staff at fixed Stations, where a Detachment of less than three Companies is posted: from which the deficiency is met.
Chittoor...	484	29 0 0	2	24 0 0	5 0 0	0	
Chingleput...	450	28 0 0	2	30 0 0	0 0 0	0	
Palamcottah...	440	27 0 0	2	25 0 0	2 0 0	0	
Kamptee.....	315	22 0 0	2	25 0 0	0 0 0	1	
Combaconum...	250	20 0 0	1	18 0 0	2 0 0	None	
Dindigul...	255	20 0 0	1	20 0 0	0 0 0	1	
Salem...	198	16 0 0	1	21 0 0	0 0 0	None	
Cannanore...	103	14 0 0	1	10 8 0	3 8 0	1	

APPENDIX No. 2—Form 1.

Muster Roll of the Native Pensioners drawing Pension at *as taken on*

Class.	No. of Pension Certificate.	Rank and Names.	Amount of Pension. Rs.	A.	P.	Remarks for the Month of January 1859.	Remarks for the Month of February 1859.	Remarks for the Month of March 1859.	Remarks for the Month of April 1859.
		Cavalry.							
		Subadars.							
		Jemadars.							
		Havildars.							
		Infantry.							
		Subadars.							
		Heirs.							
									See instructions on next page.

Instructions for Form. 1.

After each Rank, a few blank lines to be left to enter any names of Pensioners who may join in the subsequent three months, under their proper Rank and Class.

Furlough Pensioners are not to be entered in this Roll: they are directed to be separately mustered, and their accounts to be kept distinct: and as they vary much monthly, a Roll for *each* month is necessary for them.

By adopting this form, the copying of many hundred names monthly is avoided. The Roll of names need only be copied at the periods of musters every fourth month, in the Muster Roll Book.

Or, the Muster Roll in this form may be written, on as many sheets as requisite, stitched together in the form of a book, and be bound up annually, together with the Acquittance Rolls for the same periods for record.

Instructions for Form 2.

All of one Rank under the several Classes, to be entered in the numerical order of their Pension Certificates, to facilitate reference.

A few blank lines to be left after each Rank, in order that any Pensioner's name on joining during the subsequent three months, may be entered under its proper Rank and Class.

The Roll to be prepared on as many sheets as are requisite, and to be stitched together in the form of a book. The whole for each year, being subsequently bound together as an Official Record.

Space to be left between each name for the entry of the amount of "Rice money" when payable, and likewise for "Batta," and "difference between Effective and Pension pay" on first transfer and joining.

No Furlough Pensioner to be entered herein: a separate book of monthly Muster Rolls, Abstracts and Acquittance Rolls being kept for them, as they vary monthly. And the accounts are ordered to be kept separately.

The advantages proposed by this Form, is the saving of writing several hundred names each month, and as the Pensioners are mustered but once in every four months, each Roll will contain the period from one muster to another,—at which time, all unclaimed Pensions drawn, are directed to be returned to Paymasters, and reported to Superintendent of Pensions.

APPENDIX No. 2—Form 2.

Acquittance Roll of all Classes of Native Pensioners residing and drawing Pension at *in arrears for the Months of January, February, March and April* 1859.

Class.	Rank.	No. of Pension Certificate.	Names.	Amount of Pension &c., for Jany. 1859	Date when paid.	Signatures.	Amount of Pension &c., for Feby. 1859	Date when paid.	Signatures	Amount of Pension &c., for March 1859	Date when paid.	Signatures.	Amount of Pension &c., for April 1859	Date when paid.	Signatures.
			Cavalry.												
2d	Subadar..	2020	Shekh Emam.....	40 0 0	15th Feb./59		40 0 0	15th March.		40 0 0					
			Rice Money.....	1 4 2	21st do.		1 4 4	21st do.		0 0 0					
2d	Jemadar..	7840	Peer Homed.....	.....	.....	.....	.....	.....	.....	24 0 0	15th April.				
			Batta.....	.....	.....	.....	.....	.....	.....	20 0 0	20th do.				
			Difference of Pay and Pension.....	.....	.....	.....	.....	.....	.....	30 2 0	15th do.				
			Infantry.												
			Golundauze.												
2d	Subadar..														
2d	Private...	10420	Ram Sing.....	.....	.....	.....	4 0 0	15th March.		4 0 0	15th April.				
			Rice Money.....	.....	.....	.....	1 4 4	21st do.		0 0 0					
			Gun Lascars.												
			Sappers and Miners.												
			And all other classes to follow separately under their proper heads.												

APPENDIX No. 2—Form 3.

Register and Acquittance of all Cash Receipts received for Payment to Native Pensioners and Holders of Family Certificates residing at Arcot.

No. and date of Cash Receipt.	Pay Office or Treasury.	From whom received and whence.	On whose or what account sent.	Date when received.	Date forwarded and to what Pay-master.	To whom to be paid.	Amount. R.	A.	P.	Date when paid or returned unclaimed	Signature of person to whom paid, or how disposed of.
$\frac{36}{33241}$	Rangoon	Officer Comg. 8th Regt.	Shekh Homed	3rd March	5th March	Hyath Bee, Mother.	30	0	0	20th March	The mark + of Hyath Bee.
1st February 1858.	Pay Office.	N. I., Tonghoo.....	Jemadar.....	1858.	1858.					1858.	
360 of 4th Feb-	Kamptee	Officer Comg. 18th Regt.	Hutting money	6th March	8th March	Pensioned Naigue				22nd March	The mark + of Ramdoo.
ruary 1858.....	Pay Office.	N. I., Kamptee.....	for hut sold..	1858.	1858.	Ramdoo.....	5	8	0	1858.	
205 of 30th July	Bellary	Officer Comg. 30th Regt.	Lal Homed	8th March	11th March	Ameer Bee, Sister...	14	0	0	20th June	Returned to Officer Comg. 30th Regt N. I.—Payee not to be found—Vide letter No. 40 of this date.
1858.....	Pay Office.	N. I., Cuddapah.....	No. 342, Private H. Compy.	1858.	1858.					1858.	

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Instructions for Form 4.

1. The entries are to be made on receipt of Duplicate Rolls, one folio being used for every Company or Department of a Regiment: and as payments are made, Holders are to enter their mark or signature in the column of the month for which payment is made, and the Officer notes the same on the back of the Certificate.

2. When payments are discontinued, they are to be noted accordingly across the columns after that, for the last payment on receipt of the Roll.

3. When additional payments are made, they are to be entered immediately below the last name on the Roll, on receipt of the Roll.

4. Should both Holders die, the balance remaining in hand unpaid, when forwarded to the Superintendent, to be noted also on the face of the Roll.

5. When the folio is filled, a fresh one for the Company or Department should be opened, and a note entered at foot of the former page thus, "For this Company see page ——."

6. An Index, in the form shewn, should be kept, that the folio for each Company of any Regiment may be easily found.

7. The advantages proposed to be gained by this form of "Register and Acquittance" in one book, is, that it will shew at one glance, the whole history of each Family Certificate payable at the station—and account for each payment made on it—and the entries on the back of the Family Certificate, will be a check on it. It also saves the labour of preparing monthly Acquittance Rolls.

APPENDIX No. 2—Form 4.

INDEX.

Register of Family Payments and Acquittances of Holders.

Regiment or Department.	Company or Department.	Page.
37th Grenadiers...	1st Company...	1
Do.	2nd do.	2
Do.	3rd do.	3
Do.	4th do.	4
Do.	5th do.	5
Do.	6th do.	6
Do.	7th do.	7
Do.	8th do.	8
Do.	9th do.	9
Do.	10th do.	10
Do.	Adjutant's Department...	11
Do.	Quarter Master's do.	12
Commissariat...	Medical do.	13
Do.	Tonghoo...	14
14th Regiment Native Infantry...	Bengal...	15
Do.	Grenadier Company...	16
Do.	A. do.	17
Do.	B. do.	18
Do.	C. do.	19
Do.	D. do.	20
Do.	E. do.	21
Do.	F. do.	22
Do.	G. do.	23
Do.	H. do.	24
Do.	Light Company...	25
5th Regiment Native Infantry...	Quarter Master's Department...	26
1st Regiment N. I.	Rifle Company...	27
24th Regiment N. I.	Do.	28
44th Regiment N. I.	Do.	29
	A. Do.	30

APPENDIX No.—Form 4.

Form of Register of Family Payments and Acquittances of Holders.

44th Regiment N. I.,—A. Company.

No. of Family Certificate.	Names.	Regimental Number.	Year of enlistment.	Rank.	Amount. Rs.	A.	P.	First Payment when to be made.	Marks or Signatures of Holders. For August 1858.	For Sept. 1858.	For October 1858.	For November 1858.	For December 1858.	For January 1859.	For Feb. 1859.	For March 1859.	For April 1859.	For May 1859.	For June 1859.	For July 1859.	Holders.	Remarks.
70	Appiah...	850	1858	Private...	6	0	0	August 1858.	✓	✓		Discontinued—Vide Roll No. 21, 30th August 1858.									1st Naramah, Wife.. 2nd Naganah, Son...	
71	Ismal Khan...	1180	1840	do.	6	0	0	do.	×	×		Discontinued—Vide Roll No. 20, of 31st July 1858									1st Sharetbee, Wife. 2dAmeerbee, Mother	
72	Yenkiah...	1220	1840	Naigue...	7	0	0	do.	×	×		Both Holders died 2nd December 1858. Rs. 7 remitted by Cash Receipt No. 50, Paymaster Vizagapatam, to Superintendent of Pensions on 1st July 1858.									1st Gooranah, Son... 2nd Appamah, Wife.	
100	Appoodoo...	1080	1839	Private...	5	0	0	October 1858.	.....	×											1st Gowree, Wife... 2nd ,,	
104	Appiah...	850	1858	do.	7	0	0	November 1858.	.....	.....	×	×									1st Naramah, Wife... 2nd Naganah, Son...	

APPENDIX No. 2—Form 5.

Register of Passports and Pay Certificates granted to Native Pensioners at

Class.	Number of Pension Certificate.	Rank and Names.	Last Corps.	On Furlough. Date from	Date to	Place.	No. of Passport.	Last Pay Certificate. Date of.	Last Pay Received.	Despatched. On what date.	To what Office.	Remarks.
2	2020	Subadar..	Peer Homed..	2nd Cavalry...	1st June/59.	1st Jany./60.	Vellore...	1	1st June/59.	In arrears for May 1859...	1st June/59.	To Officer in charge of Pensioners Vellore.

APPENDIX No. 2—Form 6.

Cash Chest account Current for the Month of December 1858.

Month and Date.		Receipts.	Amount.			Total.			Month and Date.		Issues.	Amount.			Total.		
1858 December.	1st	Cash in hand as per Statement.....				816	9	6	1858 December.	8th	Paid Pensioners.....	4,366	12	8			
	5th	Received from Officer Commanding 1st Regiment N. I., as per Cash Receipt No. 6.....	100	0	0					9th	Do. do.	1,432	8	3			
										10th	Do. do.	152	11	5			
										11th	Do. do.	192	10	7			
		Received from Officer Commanding 24th Regiment N. I., as per Cash Receipt No. 842.....	50	0	0					12th	Do. on account of Remittances of do. ...	30					
											of do. ...	40					
	6th	Received from Paymaster Vellore.....	8,000	0	0					13th	Do. Pensioners.....	132	11	3			
						8,150	0	0		15th	Do. Holders of Family Certificates...	3,071	0	0			
	18th	Do. do. do. ...	30	0	0					19th	Do. On account of Remittances of do. ...	38	0	0			
	19th	Do. do. do. ...	2,132	5	9										9,454	6	2
						2,162	5	9		31st	Do. * Balance Cash.....				1,674	9	1
		Total Rupees...				11,128	15	3			Total Rupees...				11,128	15	3

N. B.—Every sum of money paid into the Station Office, and every sum paid out of it, to be entered in this account, the balance at the end of the month, shews the contents of the Cash Chest, which is then explained in a Statement.

*To be accounted for in a Statement as overleaf.

Unclaimed.				Advanced.			
Pensioners Pay for August 1858.....	5	15	5	To Pensioned Private No. 2103, Appavoo..	5	0	0
Do. do. Sept. 1858.	8	12	0	To Pensioned Private No. 2570, Mootoo....	14	8	0
Do. do. Oct. 1858.	115	7	4	To Pensioned Subadar No. 842, Syed Burray.	20	0	0
Do. do. Novr.1858.	135	12	0	To Subadar Major Shekh Madar.	87	2	0
			265 14 3				126 10 0
Families Pay for August 1858.....	74	0	0	Bills in hand.....	547	15	1
Do. do. Sept. 1858.	94	0	0	Cash in hand.....	1000	0	0
Do. do. Oct. 1858.	222	0	0				1547 15 1
Do. do. Novr.1858.	272	0	0				
			662 0 0				
Remittances by Cash Receipt for October 1858.	222	4	10				
Remittances by Cash Receipt for Novr. 1858....	266	5	11				
Remittances by Cash Receipt for Decr. 1858....	258	0	1				
			746 10 10				
Total Rupees.....	1,674	9	1	Total Rupees...	1674	9	1

APPENDIX No. 2.

The following Reports and Letters if printed by the Superintendent of Pensions, and blank spaces left to be filled in as occasion requires, would save much time and labor in Station Offices.

1. Letters acknowledging the receipt of Pension Certificates from the Superintendent.

2. Letters forwarding Pension and last Pay Certificates for Pensioners on Furlough, or Transfer to other Stations.

3. Reports of Payment of Pensioners with lists of unclaimed Pensions.

4. Letters acknowledging receipt of Rolls of Family Certificates, or Alteration Rolls, with Cash Receipts from the Superintendent, and reporting payments to Families, with lists of sums unclaimed on the back of the letter.

5. Letters acknowledging receipt of Remittances by Cash Receipts, for Pensioners and Families.

6. Letters reporting payment of the above remittances to the Payees.

APPENDIX No. 3.

Statement of the number of Native Pensioners generally on Furlough from, and at each of the principal stations.

Stations.	Pensioners on Furlough from.	Pensioners on Furlough at.	Number of Pensioners residing in.	Remarks.
Vellore.	180	110	2,110	Some of these are attached to Regiments on Foreign Service, but granted Furlough till their return.
Madras...	200	180	1,522	
Bangalore...	150	100	1,016	
Ellore..	37	61	931	
Trichinopoly...	120	189	1,500	
Vizagapatam...	70	60	1,023	
Masulipatam...	110	130	1,148	
Chicacole...	50	40	925	
Mount...	55	25	672	
Arcot...	56	50	843	
Rajahmundry...	14	44	584	
Vizianagram...	129	87	467	
Arnee...	69	23	672	
Berhampore...	33	59	341	
Secunderabad...	190	100	675	
Tanjore...	20	28	604	
Bellary...	40	50	415	
Cuddalore...	14	15	487	
Madura..	10	8	512	
Guntoor.....	13	10	471	
Nellore...	24	17	327	
Palamcottah...	20	30	312	
Combaconum...	5	12	140	

APPENDIX No. 4.

Statement of the number of Native Pensioners drawing Pensions under Collectors of Districts and under Officers of Divisions in Mysore.

Collectorates Madras Presidency.	Number of Pensioners.	Divisions under Mysore Commissioner.	Number of Pensioners.
Bellary...	30	Astagram... ...	29
Cuddalore...	157	Bangalore... ...	483
Chittoor..	278	Chittledroog... ...	74
Chingleput...	33	Nuggur	18
Coimbatore...	32		
Cuddapah...	21		
Guntoor...	13		
Ganjam...	49		
Masulipatam...	16		
Madura...	6		
Mangalore...	1		
Nellore...	71		
Rajahmundry...	26		
Salem...	307		
Trichinopoly...	25		
Tanjore...	113		
Tinnevelly...	13		
Vizagapatam...	15		
Malabar...	12		
Total 19.....	1,218	Total 4.	604

APPENDIX No. 5.

Extracts from letters containing the opinions of Officers of experience, on the utility of the Triennial Committees for the examination of Pensioners.

Brigadier FitzGerald, Commanding Malabar and Canara. "If the paying Officer every month, and the Mustering Officer every four months do their duties properly and honestly, I consider the Triennial Committee worse than useless; it is objectionable, being a kind of loophole for any neglect of duty of the above;—a shifting of responsibility; the duties are identical. I can speak to one Triennial Committee at Masulipatam, of which I was President in 1848 or 1849; to me it was a most onerous affair, the personal description and particular marks of a great proportion of the Heirs, as entered originally in their Certificates, at the time of being brought on the Pension list, had never been altered by the various Triennial Committees that had sat for many years,—such as a woman married with children described as a "Healthy looking Girl,"—no comparison of personal appearance in such cases, would enable any Officer to identify the individual.—I therefore in such cases took the verbal unrecorded evidence of those, who said they knew the person to be the same, and sent the Certificate to the Superintendent, to be altered according to my new description and particular marks, of these I sent a great many, I perfectly recollect however, that the impression on my mind at the time was, that mine had been a thankless duty as far as the Superintendent's Office was concerned, I have been rather prolix in the above, but the result of actual experience is better than abstract theory."

"Instead of Triennial Committees at Stations where there is only one Officer, and he the paying Officer, I consider the Officer Commanding the Division or Province, could always arrange for a mustering Officer being detailed for the duty at prescribed periods.

Major Leggatt, Commanding Depôt of Pensioners Cuddalore. "The Triennial Committee on Pensioners is perfectly useless, and for the many years I have paid Pensioners, I have not known an instance of fraud detected by them. The only sure way to detect and prevent fraud, is the most careful attention of Officers in charge of Pensioners, to properly identify them on first arrival. This duty ought never to be left to irresponsible persons."

"I do not consider the Triennial Committee to afford any check whatever under any circumstances, and it causes unnecessary trouble to Officers as well as Office establishments, and is a great annoyance to the Pensioners."

Captain Boddam, Assistant Adjutant General Nagpore Force, in charge of Pensioners. "In no instance have the Triennial Committees detected fraud at this station: where doubts have arisen, they have always been settled on reference, the Committees duties appear to be precisely the same as those, of the mustering Officers."

Captain Roper, Acting Assistant Adjutant General Hyderabad Subsidiary Force, in charge of Pensioners. "I do not consider the Triennial Committees to have been of much use, and have never known any instance of fraud detected within my range by any of them. Were the Muster Masters authorized to correct any inaccurate entries of "peculiar marks" by which to identify Pensioners, and which are in many cases, most carelessly entered on the Certificates, Triennial Committees would I think be needless, except at Stations where the Officer in charge becomes the Muster Master also."

Lieutenant Colonel Crewe, Station Staff Officer, and in charge of Pensioners, Mount. "I have lately been on the Triennial Committee on Pensioners at this Station, and was forcibly struck with the extreme want of satisfactory means of identifying the Holders, in many instances the Holders were peculiarly easy of description,—peculiar deformities—blind, squinting, loss of limbs &c.,—but the Column of personal appearance took no notice of it.—This, in cases where the Holders were well known as being the real parties, so that it was not a fraud. Occasionally, there was a Pencil entry on the Certificate, made apparently by the last or some previous Triennial Committee, but it did not appear in their Proceedings, (Office Copy,) nor that any steps had been taken in accordance with the instructions on this subject. I look upon it as a most necessary precaution, that the Pension Certificates, should from time to time be corrected and compared in these particulars, or identification becomes almost impossible."

Captain G. A. Smith, in charge of Pensioners at Madras. "I have had no experience of the positive usefulness of Triennial Committees. I beg to suggest, that Annual Committees assemble; and that the four monthly and Triennial Committees be discontinued. I am of opinion, that an Annual Committee would be sufficient to check any irregularities that might occur

through negligence or inadvertence on the part of Officers in charge, without imposing upon them the appearance of an overactive suspicion, upon the honest performance of their duties. As Officers in charge are held responsible for any loss that Government may sustain by their neglect or dishonesty, it seems to be little necessary to have a more frequent official scrutiny than an annual one, which should take place in February: the natives being then less exposed to rain and heat than at any other time, in most stations."

Captain Taylor, in charge of Pensioners at Rajahmundry. "I consider the Triennial Committee on Pensioners to be of great use, for although no fraud has been detected by them in my range, I think they are a good check—an instance has lately been brought to notice, of a woman who has personated herself for another, and who by the Proceedings of a Court of Inquiry lately assembled at Dowlaishweram, appears to have been detected by a Triennial Committee assembled at Ellore, in the year 1837."

"The duties of Muster Master, are I consider, the same as those of the Triennial Committee, but generally speaking the examination of the Pensioners is not so strict, and I do not think it could, without great inconvenience to the Pensioners, who would be detained several days, and moreover at an out-post like this, the Officer Commanding, who is the Muster Master, has so many other duties to attend to at that period, that I think he could not give more than a certain portion of his time to it: but on a Committee, the Officers are taken off other duties, and can devote their whole attention to this point, and the examination is therefore not only more strict, but the work is also performed in a shorter time, and with much less inconvenience to the Pensioners."

(True Extracts.)
(Signed) H. PRITCHARD, Lieut. Col.,
8th Regt. N. I., On special duty.

APPENDIX No. 6.

Statement of the number of Frauds detected amongst Native Pensioners since the year 1833, *by Triennial Committees, Muster Masters, Officers in charge of Pensioners, or by other means.*

Year.	By Triennial Committees.	By Muster Masters.	By Officers in charge of Pensioners.	By Other means	Yearly Total	Remarks.
In 1833*	None	None	51	None	51	* In this year, the first Triennial Committee was assembled.
„ 1834	„	„	85	„	85	
„ 1835	„	„	None	„	None	
„ 1836	„	„	4	„	4	
„ 1837	1	„	1	„	2	
„ 1838	None	„	None	„	None	
„ 1839	„	„	„	„	„	
„ 1840	„	„	1	„	1	
„ 1841	„	„	2	„	2	In these 16 years, 318 frauds were detected.
„ 1842	„	„	2	„	2	
„ 1843	1	„	1	„	2	
„ 1844	None	„	3	„	3	
„ 1845	„	„	None	„	None	
„ 1846	1	„	7	„	8	
„ 1847	None	„	None	„	None	
„ 1848	„	„	89	„	89	
„ 1849	5	„	64	„	69	
„ 1850	None	„	4	„	4	
„ 1851	„	„	20	„	20	
„ 1852	„	„	1	„	1	
„ 1853	„	„	None	„	None	
„ 1854	„	„	1	„	1	In these 8 years, 27 frauds were detected.
„ 1855	„	„	None	„	None	
„ 1856	„	„	„	„	„	
„ 1857	„	„	„	„	„	
„ 1858	„	„	1	„	1	
Total.....	8	None	337	None	345	

APPENDIX No. 7.

Statement of the cases in which the Rolls of Family Certificates issued by Regiments and Departments, were not duly furnished to the Superintendent of Pensions, since 1st January 1854.

Regiments and Departments.	Where sent.	Remarks.
Her Majesty's 84th Regiment...	Burmah...	
1st Madras Fusiliers..	Bengal...	
3rd Battalion Artillery...	Burmah...	
No. 3 Horse Field Battery...	do.	
No. 4 do. do.	do.	
14th Regiment N. I...	Singapore... ...	
17th Regiment N. I...	Bengal...	
22nd Regiment N. I...	Penang	
24th Regiment N. I...	Burmah...	
25th Regiment N. I...	do.	
27th Regiment N. I...	Bengal...	
Commissariat Department...	Tonghoo... ...	
do. do.	Bengal...	
The Company of Royal Gun Lascars...	China...	

APPENDIX No. 8.

Copies of correspondence on the non-payment of Family Remittances, by Cash Receipts, through Officers in charge of Pensioners and Family Payments at stations.

From Lieutenant Colonel H. Pritchard, on special duty, Family Payments and Pension Department, Ootacamund, 31st January 1859; *to the Officer in charge of Pensioners, Cuddalore.*

With reference to your letters of 11th and 27th instant, stating that the amount of remittances by Cash receipts to Pensioners and Family Certificate holders, average annually for the former, Rupees 180-0-0, and for the latter Rupees 62-0-0: I have the honor to request, you will again inspect the books from which the averages were obtained, as they differ so great in extent from other stations, I think some error has obtained.

The remittances by Cash receipt alluded to, mean, all sent for family purposes, and to adjust claims.

2. With reference to the instructions you mention, as having since received from the "Pension and Family Certificate Offices" not to receive and disburse Cash receipts unconnected with the accounts of either Department, I have the honor to request, you will furnish me with a copy of the same.

3. You add "my future returns should exactly correspond with the Head Office Returns, "which hitherto they have not." I request you will explain to me, to what this alludes, as I cannot comprehend it.

From the Officer in charge of Pensioners and Family Payments, Cuddalore, 8th February 1859; *to Colonel Pritchard, Ootacamund.*

Pension.—The entire number of Rupees in Cash receipts passed through this Office since March 1853, being six years, is 5,750, or an average of 958 per annum of every kind; separating the Pension and Family claimants from those who have been paid privately on account, there remains the annual return sent to you formerly, which is quite correct. If I draw 5000 Rs. from the Paymaster on Pension Abstract for any particular month, and an additional 300 Rupees for rice money, I can account for this sum being paid on the Tickets; but if I receive Cash receipts from Sepoys serving in the Army, to pay to cultivators in no way connected with the Pension Department: I should be so much out in my accounts, if the Government examined my books with reference to the accounts of the Head Office.

Family.—I draw no monies for the Family Department, except on Rolls sent me from the Head Office at Madras, in which, month by month, the actual amount to be drawn is laid down in the Roll, forming a total sum to disburse. In addition to this sum, I draw rice money, but I am not at liberty to receive and disburse other monies, as all must come through the Head Office at Madras, and must form a portion of the Madras Head Office account.

Both.—I have therefore been instructed to return all Cash receipts unconnected with the Departments, or I may explain myself clearer by stating, that a Private in the 1st Infantry gets his Commanding Officer to remit 30 Rupees by Cash receipt direct to me, and to be paid to a relative in no way connected with Government. The receipts run in this form generally.

Cash Receipts.—For the purpose of a corresponding payment being made to the Officer in charge of Pensions at Cuddalore, on account of Family remittance from the Officer Commanding 1st Regiment N. I., &c. &c.

Mixing of Departments.—There is thus a confounding of Departments that leaves me unable to charge the same either to Pensions or Family Payments, and I am directed therefore to return them, which I do simply as a matter of account.

Accounts.—On receiving charge of this Office, I found no accounts of any kind. I could not ascertain what payments were made or received on account of Pensions or Families, either monthly, quarterly or annually—And as I felt the necessity of substantial accounts, I have instituted them, so as if possible to account for my monthly expenditure in each Department.

Rice Money.—There is no account of Rice money furnished to any one.

From the Officer in charge of Pensions and Family Payments, Cuddalore, 15th January 1859 ; *to the Superintendent of Pensions, Madras.*

Parties at a distance forward me Cash receipts addressed to the Officer in charge of Pensions as a Family payment to be made to people totally unconnected with either Department of Pensions or Family Certificate : I have the honor to request instructions, how to treat such Cash receipts, as they cannot enter into my accounts with your Office.

A similar letter was sent to the Superintendent of Family Payments, Madras.

From the Acting Superintendent of Pensions, Fort Saint George 20th January 1859, *No.* 2572 ; *to the Officer in charge of Pensioners, Cuddalore.*

With reference to your letter of the 15th instant, I have the honor to acquaint you, that Cash receipts drawn in your favor for remittances not connected with the Pension Department, may be returned to the parties forwarding them to be drawn, and transmitted through the regular channel.

From the Acting Superintendent of Family Payments, Fort Saint George 20th January 1859, *No.* 7119 ; *to the Officer in charge of Family Payments, Cuddalore.*

In reply to your letter of the 15th instant, I have the honor to inform you, that the Cash receipts therein alluded to, are to be returned to the parties by whom they were sent, as you are unable to recognize such remittance as Officer in charge of Family Certificate Payments.

The parties at a distance, when separated from their families, are permitted to grant Family Certificates, and the latter are to be provided for, through the medium of this Office.

Appendix No. 9.

Family Payment Office, December 1858. 97

½					
	Family Payments Dr. to Military Deposits.				
	Company's Rupees.....	34,582-13-2			
	For the balance of over stoppages made by different Corps on account of Family Payments, and remitted to Major Henry Temple Hillyard, Superintendent of Family Payments, by Transfer Receipts obtained from Paymasters up to 30th November 1858—as shewn in the accounts particular of balance for that month, now transferred to the latter head—it being subject to be claimed hereafter	34,582-13-2			
	Company's Rupees.....		34,582	13	2

(A true Copy.)
(Signed) G. BALDOCK, Captain,
Ag. Supt. Family Payments.

Over stoppages &c., carried to Military Deposits.				
In June 1857.				
By the Sappers and Miners Burmah	35	0	0	
By the Horse Field Battery Nos. 3 and 4	24	0	0	
By the 3rd Battalion Artillery B. Company	54	0	0	
By the Madras Contingent Artillery Field Force Burmah	5	0	0	
By the 6th Regiment N. I.	52	0	0	
By the 10th do. do.	23	0	0	
By the 15th do. do.	4	0	0	
By the 45th do. do.	6	0	0	
By the 37th do. do.	81	0	0	
By the 8th do. do.	70	0	0	
By the Camp Equipage Depôt	3	0	0	
By the Commissariat Department	78	0	0	
By the 29th Regiment N. I.	9	0	0	
By the 38th do. do.	15	6	0	
By the Aden Troop Unclaimed	37	0	0	
	496	6	0	
In July 1857.				
By the Horse Field Battery Nos. 3 and 4	48	0	0	
By the 1st Battalion Artillery B. Company	30	0	0	
By the 2nd do. do.	27	8	0	
By the Sappers and Miners—Burmah	18	0	0	
By the Detail Native Artificers do.	15	0	0	
By the 13th Regiment N. I.—Moulmein	35	8	0	
By the 48th do. do.	40	0	0	
By the 15th do. Burmah	120	0	0	
By the 10th do. do.	29	0	0	
By the 45th do. do.	41	0	0	
By the 12th do. do.	59	0	0	
By the 37th do. do.	21	0	0	
By the 39th do. do.	120	0	0	
By the 4th do. do.	2	0	0	
By the 44th do. do.	92	0	0	
By the Camp Equipage Department	13	0	0	
By the 4th Battalion Artillery D. Company	25	0	0	
By the different Corps unclaimed in Bengal	757	0	0	
By the Commissariat Department—Burmah	5	0	0	
By H. M.'s 12th Lancers	231	0	0	
	1,729	0	0	
In August 1857.				
By H. M.'s 12th Lancers	224	0	0	
By the 12th Regiment N. I.	30	0	0	
By the 14th do.	5	0	0	
By the Sappers and Miners C. Company	5	0	0	
By the 2nd European L. I	60	0	0	
By the Horse Field Battery Nos. 3 and 4	28	0	0	
By the 5th Battalion Artillery F. Company	34	0	0	
By the 3rd do. B. do.	79	0	0	
By the 3rd do. C. do.	69	0	0	
By the Adjutant's Department	25	0	0	
By the 4th Battalion Artillery D. Company	35	0	0	
By the 5th do. A. do.	39	0	0	
By the 4th Regiment N. I.—Burmah	166	0	0	
By the 6th do. do.	26	0	0	
By the 10th do. do.	1	0	0	
By the 12th do. do.	5	0	0	
By the 15th do. do.	237	0	0	
By the 37th do. do.	11	0	0	
By the 39th do. do.	98	0	0	
By the 44th do. do.	51	0	0	
By the 46th do. do.	5	0	0	
By the 45th do. do.	16	0	0	
By the Sappers and Miners do.	5	0	0	
By the Ordnance Department do.	56	0	0	
By the Medical do. do.	12	0	0	
By the Commissariat do. do.	5	0	0	
By the 29th Regiment N. I.—Penang	45	0	0	
By the 38th do. Singapore	35	0	0	
	1,407	0	0	

Over stoppages carried to Military deposits,
In September 1857.

By the Sappers and Miners, C. Company.				3	0	0		
By the 14th Regiment Native Infantry, Singapore.				136	0	0		
By the ½ D. Company, 2nd Battalion Artillery.				34	0	0		
By the 5th Battalion Artillery, A. Company, Penang.				52	0	0		
By the Horse Field Battery, Nos. 3 and 4.				24	0	0		
By the Madras Artillery, Contingent, Burmah.				5	0	0		
By the 3rd Battalion Artillery, D. Company.				30	0	0		
By the 2nd European Light Infantry.				60	0	0		
By the 4th Regiment Native Infantry, Burmah.				8	8	0		
By the 6th do.	do.			21	0	0		
By the 8th do.	do.			49	0	0		
By the 10th do.	do.			1	0	0		
By the 12th do.	do.			64	0	0		
By the 14th do.	Singapore.			18	0	0		
By the 15th do.	Burmah.			311	0	0		
By the 22nd do.	Penang.			3	0	0		
By the 29th do.	do.			5	0	0		
By the 37th do.	Burmah.			179	8	0		
By the 39th do.	do.			15	0	0		
By the 44th do.	do.			266	0	0		
By the 45th do.	do.			48	8	0		
By the 46th do.	do.			18	0	0		
By the Ordnance Department	do.			6	0	0		
By the Medical do.	do.			41	0	0		
By the Sappers and Miners	do.			59	0	0		
By the Commissariat Department	do.			5	0	0		
In October 1857.							1,462	8 0
By the 1st Madras Fusiliers.				90	0	0		
By the Commissariat Hospital Servants.				35	0	0		
By the Native Artificers' Siege Train.				5	0	0		
By the Horse Field Battery, No. 4.				14	0	0		
By the Karkanah, No. 1, attached to C. Company, 5th Battn. Arty.				7	0	0		
By the do. No. 2,	do.	do.		15	0	0		
By the 1st Battalion Artillery, B. Company.				1	0	0		
By the 3rd do.	C. do.			35	0	0		
By the ½ C. Company, 2nd Battalion Artillery.				30	0	0		
By the 5th Battalion Artillery, A. Company.				104	0	0		
By the do.	B. do.			812	10	3		
By the E. Troop Horse Artillery.				25	0	0		
By the 2nd European Light Infantry, Burmah.				42	0	0		
By the 4th Regiment Native Infantry, do.				23	0	0		
By the 6th do.	do.			125	0	0		
By the 10th do.	do.			5	0	0		
By the 12th do.	do.			8	0	0		
By the 15th do.	do.			28	0	0		
By the 17th do.	Bengal.			91	8	0		
By the 27th do.	do.			929	8	0		
By the 22nd do.	Penang.			3	0	0		
By the 29th do.	do.			31	0	0		
By the 38th do.	Singapore.			34	0	0		
By the 37th do.	Burmah.			32	8	0		
By the 39th do.	do.			5	0	0		
By the 44th do.	do.			223	0	0		
By the 45th do.	do.			15	0	0		
By the 14th do.	Singapore.			105	0	0		
By the Ordnance Department	do.			32	0	0		
By the do.	Penang.			6	0	0		
By the Commissariat Department—Burmah.				58	0	0		
By the Sappers and Miners,	do.			8	0	0		
By the Medical Department,	do.			12	0	0		
In November 1857.							2,990	2 3
By the 49th Regiment Native Infantry, Rifle Company.				40	0	0		
By the 6th do.	Light Cavalry.			5	0	0		
By the 7th do.	do.			1	0	0		
By the 24th do.	Native Infantry.			7	0	0		

Over stoppages carried to Military Deposits.

By the 28th Regiment N. I.				1	0	0		
By the Detail Native Artificers' Siege Train				5	0	0		
By the Camp Equipage Department Moulmein				2	0	0		
By the 3rd Battalion Artillery B. Company				57	8	0		
By the 4th do.	C. do.			8	0	0		
By the 5th do.	A. do.			94	0	0		
By the do.	C. do.			150	0	0		
By the do.	F. do.			10	0	0		
By the Horse Field Battery No. 2				5	0	0		
By the E. Troop Horse Artillery				54	0	0		
By the 1st Regiment N. I.				16	0	0		
By the 4th do.	Burmah			30	8	0		
By the 6th do.	do.			16	0	0		
By the 8th do.	do.			232	0	0		
By the 13th do.	Moulmein			17	0	0		
By the 12th do.	Burmah			61	0	0		
By the 15th do.	do.			116	0	0		
By the 17th do.	Bengal			15	0	0		
By the 22nd do.	Penang			2	0	0		
By the 29th do.	do.			27	0	0		
By the 38th do.	Singapore			56	0	0		
By the 37th do.	Burmah			9	0	0		
By the 39th do.	do.			32	0	0		
By the 44th do.	do.			123	0	0		
By the 46th do.	do.			16	0	0		
By the Sappers and Miners do.				67	11	0		
By the Medical Department Burmah				31	8	0		
By the Commissariat do.	do.			21	0	0		
By the Camp Equipage Depôt do.				127	0	0		
By the 14th Regiment N. I. Singapore				89	0	0		
By the Ordnance Department Penang				31	0	0		
By the 48th Regiment N. I. Moulmein				86	8	3		
By the 5th Battalion Artillery Labuan				5	0	0		
In December 1857.							1,666	11 3
By the No. 2 Horse Field Battery				11	8	0		
By the No. 4 do.				12	0	0		
By the 3rd Battalion Artillery C. Company				58	0	0		
By the 5th do.	do.			19	0	0		
By the Karkanah No. 2				4	0	0		
By the E. Troop Horse Artillery				81	0	0		
By the 1st Madras Fusiliers				15	0	0		
By the 2nd European L. I.				28	0	0		
By the 1st Regiment N. I.				35	8	0		
By the 4th do.	Burmah			273	0	0		
By the 5th do.	do.			41	0	0		
By the 6th do.	do.			12	0	0		
By the 8th do.	do.			8	0	0		
By the 10th do.	do.			8	0	0		
By the 12th do.	do.			71	0	0		
By the 13th do.	Singapore			119	0	0		
By the 14th do.	R. C. Bengal			208	0	0		
By the 16th do.	do.			16	0	0		
By the 17th do.	do.			40	0	0		
By the 24th do.	do.			31	0	0		
By the 27th do.	do.			133	0	0		
By the 36th do.	Singapore			8	0	0		
By the 38th do.	Burmah			141	0	0		
By the 39th do.	do.			135	0	0		
By the 41st do.	do.			13	0	0		
By the 44th do.	do.			160	0	0		
By the 45th do.	Moulmein			17	0	0		
By the 48th do.	Bengal			156	0	0		
By the 49th do.				40	0	0		
By the 6th do.	L. C. Saugor			7	0	0		
By the Quarter Master General's Department Burmah				4	0	0		
By the Medical Department Burmah				6	0	0		

Over stoppages carried to Military Deposits.								
By the Camp Equipage Department Burmah.	...	...	21	0	0			
By the Commissariat do. do.	...	...	12	0	0			
By the Native Artificers' Siege Train do.	...	...	5	0	0			
By the 2nd Dooly Corps do.	...	..	14	0	0			
By the 2nd Detail Hired Cattle drivers...	...	...	5	0	0			
By the Sappers and Miners C. Company...	...	...	36	0	0			
By the 5th Battalion Artillery, Labuan.	...	...	5	0	0			
By the 33rd Regiment N. I....	...	...	4	0	0			
			—	—		2,013	0	0
In January 1858.								
By the 4th Battalion Artillery...								
By the Commissariat Department, Moulmein...	...	...	12	0	0			
By the Ordnance do. do.	...	...	5	0	0			
By the Commissariat followers, Bengal...	...	...	7	0	0			
By the Camp Equipage Depôt, Burmah...	...	...	35	11	10			
By the No. 4, Horse Field Battery...	...	...	50	0	0			
By the Depôt Artillery...	...	...	7	0	0			
By the 36th Regiment N. I., Rifle Company.	...	...	38	0	0			
By the 5th do. do.	...	...	4	0	0			
By the Rifle Corps, Bengal...	...	...	35	0	0			
By the Sappers and Miners...	...	...	26	0	0			
By the 4th Regiment N. I., Burmah...	...	...	8	0	0			
By the 24th do. Bengal...	...	...	18	15	2			
By the 27th do. do.	...	...	19	0	0			
By the 34th do. do. ...	...	...	440	0	0			
By the E. Troop Horse Artillery...	...	...	32	0	0			
By the 1st Regiment N. I...	...	...	65	0	0			
By the 3rd Madras European Regiment...	...	...	25	8	0			
By the 6th Regiment N. I., Burmah...	...	...	160	0	0			
By the 8th do. do.	...	...	12	0	0			
By the 10th do. do.	...	...	58	8	0			
By the 12th do. do.	...	...	6	0	0			
By the 13th do. do.	...	...	604	0	0			
By the 14th do. Singapore...	...	...	65	0	0			
By the 38th do. do.	...	...	14	8	0			
By the 44th do. Burmah...	...	...	94	0	0			
By the 45th do. do.	...	...	125	0	0			
By the 39th do. do.	...	...	16	0	0			
By the 49th do. Bengal...	...	...	13	8	2			
By the 50th do. do.	...	...	3	0	0			
By the 22nd do. do.	...	...	194	12	0			
By the 28th do. do.	...	...	2	0	0			
By the Medical Department, Burmah...	...	...	2	0	0			
By the 5th Battalion Artillery, Singapore...	...	..	222	8	0			
	...	...	30	0	0			
			—	—		2,450	15	2
In February 1858.								
By the 48th Regiment N. I., Moulmein...								
By the 27th do. Bengal...	...	...	33	0	0			
By the 36th do. do.	...	...	6	0	0			
By the Karkanah No. 1, do.	...	...	4	0	0			
By the 5th Regiment N. I. do.	...	...	7	0	0			
By the 1st Regiment N. I. Saugor...	...	...	12	0	0			
By the 5th do. do.	..	...	38	0	0			
By the 24th do. do	...	...	28	0	0			
By the 34th do. do.	...	...	289	0	0			
By the 16th do. do.	...	...	3	0	0			
By the Rifle Corps... do.	...	...	11	0	0			
By the E. Troop Horse Artillery...	...	...	114	0	0			
By the 5th Battalion Artillery C. Company..		...	36	0	0			
By H. M.'s 69th Regiment, Burmah...		...	440	0	0			
By the 32nd Regiment N. I., Saugor	... ..	...	10	0	0			
By the 3rd European Regiment. do....	...	...	15	0	0			
By the 9th Regiment N. I. do.		...	8	0	0			
By the 6th do. L. C. do....	...	...	4	0	0			
By the China Gun Lascars... ...		..	4	0	0			
		...	17	0	0			

Over stoppages carried to Military Deposits.								
By the Ordnance Department, Kamptee...		...	3	0	0			
By H. M.'s 43rd Regiment..		...	186	0	0			
By the Detachment Artillery...		...	4	0	0			
By the Superintending Surgeon's Department, Kamptee...		...	74	0	0			
By the 4th Regiment Light Cavalry...		...	79	0	0			
By the Horse Field Battery No. 4...		...	16	0	0			
By the 4th Battalion Artillery D. Company...		...	5	0	0			
By the ½ D. Company Gun Lascars...		...	20	8	0			
By the 3rd Battalion Artillery...		...	40	0	0			
By the Karkanah No. 2...		...	12	0	0			
By the 44th Regiment N. I., Burmah...		...	66	0	0			
By the 14th do. Singapore...		...	66	0	0			
By the 32nd do. Saugor...		..	11	0	0			
By the Commissariat Department, Rangoon		...	15	0	0			
By the Camp Equipage... do. do.		...	49	0	0			
By the Medical do. do.		...	23	8	0			
By the do. ... do. H. M.'s 12th Lancers...		...	35	0	0			
			—	—		1,784	0	0
In March 1858.								
By the 19th Regiment N. I... ...		...	125	0	0			
By the Medical Department Royal Artillery...		...	104	0	0			
By the 27th Regiment N. I., Bengal...		...	22	0	0			
By the 10th do. Saugor...		...	4	0	0			
By the 12th do. Burmah...		...	272	0	0			
By the Supplemental Company...		...	5	0	0			
By the 14th Regiment N. I., Singapore...		...	97	0	0			
By H. M.'s 69th Regiment, Burmah...		...	150	0	0			
By the Horse Field Battery Nos. 3 and 4...		...	20	8	0			
By the 2nd Battalion Artillery D. Company...		...	205	8	0			
By the 1st do. A. do.		..	5	0	0			
By the 3rd do. Burmah...		...	62	0	0			
By the 4th do. C. Company...		...	8	0	0			
By the Gun Lascars attached to Royal Artillery...		...	5	0	0			
By the Camp Equipage Depôt... ...		...	4	0	0			
By the 1st Detail 2nd Dooly Corps...		...	8	0	0			
By the do. Hired Drivers...		...	90	4	0			
By the 34th Regiment N. I...		...	28	0	0			
By the 16th do. ...		...	8	0	0			
By the E. Troop Horse Artillery...		...	26	0	0			
By the Ordnance Department, Bengal...		...	115	4	0			
By the 1st Regiment N. I. Rifle Company...		...	32	0	0			
By the 5th do. do.		...	8	0	0			
By the 36th do. Bengal.....		...	10	0	0			
By the 17th do. Penang....		...	38	0	0			
By the 29th do.		...	8	0	0			
By the Sappers and Miners, Burmah...		...	52	0	0			
By the 45th Regiment N. I. do.		...	119	0	0			
By the Medical Department. do.		...	25	0	0			
By the 8th Regiment N. I. do.		...	46	0	0			
By the 12th do. do.		..	24	0	0			
By the 4th do. do.		...	566	0	0			
By the 15th do. do.		...	463	0	0			
By the 37th do. do.		...	90	0	0			
By the 13th do. do.		...	10	0	0			
By the 48th do. do.		...	6	0	0			
By the 44th do. do.		...	71	0	0			
By the 39th do. do.		...	38	0	0			
By the 46th do. do.		...	73	0	0			
By the Ordnance Department, Labuan...		..	6	0	0			
By the do. Singapore...		...	12	0	0			
By the Native Artificers' Siege Train.....		...	14	0	0			
By the 1st Regiment N. I., Saugor.....		...	270	5	0			
By the 50th do. do.		...	29	4	0			
By the 4th Battalion Artillery A. Company...		...	18	0	0			
By the 6th Regiment L. C. ...		...	25	0	0			

Over stoppages carried to Military Deposits.								
By the 3rd Battalion Artillery A. Company...	...	...	15	8	0			
By the 24th Regiment N. I...	...	...	388	0	0			
By the 49th do.	...	...	15	8	0			
By the F. Troop Horse Artillery...	...	...	36	8	0			
By the 3rd Madras European Regiment...	...	...	36	0	0			
						3,909	9	0
In April 1858.								
By H. M.'s 12th Lancers, Saugor...								
By the Medical Department, do.	...	...	51	0	0			
By H. M.'s 43rd Regiment...	...	...	25	0	0			
By the Sappers and Miners Lt. Company...	...	...	160	8	0			
By the No. 8 Horse Field Battery...	...	...	711	0	0			
By the 4th Regiment Light Cavalry...	...	...	14	0	0			
By the E. Troop Horse Artillery...	...	...	4	0	0			
By the 5th Battalion Artillery C. Company...	...	...	113	0	0			
By the Karkanah No. 1.	...	...	180	0	0			
By the 24th Regiment N. I.	...	...	7	0	0			
By the 49th do.	...	...	84	0	0			
By the Medical Department Rifle Corps...	...	...	11	8	0			
By the F. Troop Horse Artillery...	...	...	120	0	0			
By the 16th Regiment N. I.	...	...	277	0	0			
By the Camp Equipage Department, Saugor...	...	...	17	0	0			
By the Medical Department, Kamptee...	...	...	11	0	0			
By the 12th Regiment N. I. Burmah...	...	...	10	0	0			
By the 4th do. do.	...	...	47	0	0			
By the 5th do. do.	...	...	5	0	0			
By the 6th do. do.	...	...	26	0	0			
By the 17th do. Bengal...	...	...	6	0	0			
By the 1st do. do.	...	...	675	0	0			
By the 50th do. do.	...	...	32	0	0			
By the 36th do. do.	...	...	278	4	0			
By the 15th do. Burmah...	...	...	19	0	0			
By the 45th do. do.	...	...	179	0	0			
By the 39th do. do.	...	...	125	0	0			
By the 44th do. do.	...	...	13	0	0			
By the 19th do. Bengal...	...	...	41	0	0			
By the 48th do. Moulmein...	...	...	246	0	0			
By the 14th do. Singapore...	...	...	156	0	0			
By the 3rd Battalion Artillery A. Company...	...	...	16	0	0			
By the Commissariat Department, Bengal...	...	...	4	0	0			
By the 5th Battalion Artillery, Penang...	...	...	97	0	0			
By the 1st Detail 2nd Dooly Corps, China...	...	...	18	0	0			
By the China Gun Lascars...	...	...	4	0	0			
By the Sappers and Miners, Burmah...	...	...	18	0	0			
By the Ordnance Department do.	...	...	28	0	0			
By the do. Penang...	...	...	100	0	0			
By the do. Singapore...	...	...	96	0	0			
By the Horse Field Battery Nos. 3 and 4...	...	...	14	0	0			
By the 2nd Battalion Artillery, Burmah...	...	...	23	8	0			
By the Camp Equipage Depôt do.	...	...	222	8	0			
By the Medical Department do.	...	...	35	0	0			
By the do. Bengal.	...	...	29	0	0			
By the Commissariat do. do.	...	...	80	0	0			
By the 4th Battalion Artillery A. Company...	...	...	66	0	0			
			217	0	0			
In May 1858.						4,712	4	0
By the Commissariat Department Saugor...	...	...	4	0	0			
By the Medical Department Royal Artillery...	...	...	30	0	0			
By the 19th Regiment N. I. Saugor...	...	...	113	0	0			
By the Medical Department do.	...	...	25	0	0			
By the F. Troop Horse Artillery...	...	...	36	0	0			
By the 4th Battalion Artillery, A. Company...	...	...	47	0	0			
By the 1st Regiment N. I....	...	...	98	8	0			
By H. M's. 43rd Regiment...	...	...	87	0	0			
By the 6th Regiment N. I. Burmah...	...	...	160	0	0			

Over stoppages carried to Military Deposits.								
By the 39th Regiment N. I., Burmah...	...	...	35	8	0			
By the 44th do. do.	...	...	32	0	0			
By the E. Troop Horse Artillery Bengal...	...	...	65	0	0			
By the Ordnance Department Singapore...	...	...	7	0	0			
By the do. Burmah...	...	...	52	6	0			
By the do. Saugor...	...	...	13	0	0			
By the Detachment Artillery Burmah...	...	...	36	8	6			
By the Commissariat Department do.	...	...	38	0	0			
By the 24th Regiment N. I. do.	...	...	275	0	0			
By the 41st do. do.	...	...	64	0	0			
By the 4th do. do.	...	...	56	0	0			
By the 48th do. do.	...	...	95	0	0			
By the 22nd do. do.	...	...	25	0	0			
By the Sappers and Miners do.	...	...	66	0	0			
By the Pay Department do.	...	...	30	0	0			
By the Medical do. do.	...	...	91	0	0			
By the Camp Equipage Depôt do.	...	...	61	0	0			
By the 29th Regiment N. I. Penang...	...	...	4	0	0			
By the 37th do. Burmah...	...	...	13	0	0			
By the 14th do. Singapore...	...	...	107	0	0			
By the Medical Department China...	...	...	17	8	0			
By the 1st Battalion Artillery A. Company Penang...	...	...	43	0	0			
By the 5th do. Singapore...	...	...	21	0	0			
By the Camp Equipage Depôt Bengal...	...	...	19	0	0			
By the 3rd Battalion Artillery A. Company...	...	...	7	0	0			
By the 36th Regiment N. I. Rifle Company...	...	...	7	0	0			
By the 1st Madras Fusiliers Bengal...	...	...	23	0	0			
By H. M's. 12th Lancers...	...	...	69	0	0			
By the China Gun Lascars...	...	...	13	0	0			
By the 5th Regiment N. I. Rifle Company...	...	...	12	0	0			
By the 17th do. Bengal...	...	...	23	0	0			
By the 27th do. do.	...	...	679	0	0			
By the 4th do. Light Cavalry...	...	...	6	0	0			
By the 6th do. do.	...	...	14	0	0			
By the 50th do. N. I...	...	...	381	12	0			
By the Medical Department Bengal...	...	...	80	0	0			
						3,182	2	6
In June 1858.								
By the A. Troop Horse Artillery...	...	...	16	0	0			
By the No. 2 Horse Field Battery...	...	...	12	8	0			
By the 4th Battalion Artillery Saugor...	...	...	22	0	0			
By the Ordnance Department do.	...	...	10	0	0			
By H. M's 12th Lancers...	...	...	3	0	0			
By the 50th Regiment N. I...	...	...	128	12	0			
By the Medical Department Royal Artillery...	...	...	55	0	0			
By the No. 1 Horse Field Battery...	...	...	6	0	0			
By the 3rd Battalion Artillery D. Company...	...	...	2	0	0			
By the 1st Regiment N. I...	...	...	120	0	0			
By the 19th do.	...	...	36	0	0			
By H. M's 43rd Regiment...	...	...	23	0	0			
By the Sappers and Miners Bengal...	...	...	51	0	0			
By the 6th Regiment N. I. Burmah...	...	...	31	0	0			
By the 15th do. do.	...	...	489	8	0			
By the 39th do. do.	...	...	96	0	0			
By the 28th do. do.	...	...	24	0	0			
By the 4th do. do.	...	...	187	8	0			
By the 32nd do. do.	...	...	6	0	0			
By the 44th do. do.	...	...	93	0	0			
By the 23rd do. do.	...	...	81	0	0			
By the 3rd do. do.	...	...	4	0	0			
By the 41st do. do.	...	...	64	0	0			
By the 8th do. do.	...	...	57	8	0			
By the 37th do. do.	...	...	100	0	0			
By the 14th do. do.	...	...	211	8	0			
By the 22nd do. do.	...	...	12	0	0			

Over stoppages carried to Military Deposits.								
By the Medical Department, China...	...	...	17	8	0			
By the China Gun Lascars...	...	...	13	0	0			
By the 5th Battalion Artillery B. Company, Penang...	...	...	9	0	0			
By the Commissariat Department, Burmah...	...	...	138	0	0			
						2,129	12	0
In July 1858.								
By the 3rd Battalion Artillery D. Company...	...	...	49	0	0			
By the Medical Department, Saugor...	...	...	35	0	0			
By the do. Moulmein...	...	...	13	0	0			
By the 1st Regiment N. I.	...	...	100	0	0			
By the 19th do. ...	...	...	47	0	0			
By the 8th do. ...	...	...	26	0	0			
By the 15th do. ...	...	...	214	0	6			
By the 24th do. ...	...	...	399	0	0			
By the 14th do. ...	...	...	54	0	0			
By the 41st do. ...	...	...	350	0	0			
By the 12th do. ...	...	...	53	0	0			
By the 37th do. ...	...	...	160	8	0			
By Lieutenant Falconer...	...	...	48	9	6			
By the Sappers and Miners G. Company...	...	...	9	0	0			
By the Ordnance Department, Kamptee...	...	...	3	0	0			
By the do.	...	...	113	0	0			
						1,674	2	0
In August 1858.								
By the 3rd Regiment Light Cavalry...	...	...	8	0	0			
By the 26th do. N. I.	...	...	4	0	0			
By the 28th do.	...	...	4	0	0			
By the Karkanah No. 3.	...	...	1	8	0			
By the 40th Regiment N. I...	...	...	200	0	0			
By the 44th do. ...	...	...	6	0	0			
By the 14th do. ...	...	...	49	0	0			
By the 1st Battalion Artillery...	...	...	80	0	6			
By Lieutenant Falconer...	...	...	48	9	6			
By the Horse Field Battery No. 4...	...	...	8	0	0			
By the 3rd Battalion Artillery...	...	...	53	0	0			
By the Karkanah No. 2...	...	...	5	0	0			
By the 5th Battalion Artillery F. Company...	...	...	6	0	0			
By the 6th Regiment N. I....	...	...	20	0	0			
By the Sappers and Miners...	...	...	5	0	0			
By the 3rd Madras European Regiment...	...	...	692	0	0			
By the 23rd Regiment N. I...	...	...	89	0	0			
By the 41st Regiment N. I...	...	...	47	0	0			
By the Medical Department, Burmah...	...	...	33	8	0			
By the Pay do. do.	...	...	30	0	0			
By the 37th Grenadiers...	...	...	50	8	0			
						1,440	2	0
In September 1858.								
By the 49th Regiment N. I...	...	...	6	0	0			
By the 3rd do. Light Cavalry...	...	...	8	0	0			
By the Horse Field Battery Nos. 3 & 4...	...	...	6	0	0			
By Lieutenant Falconer...	...	...	48	9	6			
By the 28th Regiment N. I.	...	...	1	0	0			
By the 1st Battalion Artillery D. Company...	...	...	10	0	0			
By the 2nd do. ...	...	...	23	0	0			
By the Sappers and Miners H. Company...	...	...	5	0	0			
By the 8th Regiment N. I.	...	...	106	0	0			
By the 15th do. ...	...	...	304	0	0			
By the 23rd do. ...	...	...	43	0	0			
By the 37th do. ...	...	...	239	8	0			
By the 24th do. ...	...	...	300	0	0			
By the 4th do. ...	...	...	10	0	0			
By the 12th do. ...	...	...	6	0	0			
By the 1st Detail 2nd Dooly Corps...	...	...	14	0	0			
By the Medical Department, China...	...	...	17	8	0			
By the 14th Regiment N. I..	...	...	10	0	0			
						1,157	9	6

Over stoppages carried to Military Deposits.								
In October 1858.								
By the 3rd Regiment Light Cavalry...	...	...	8	0	0			
By Lieutenant Edgecome...	...	...	128	8	0			
By do. Falconer.....	...	...	48	9	6			
By H. M.'s 69th Regiment...	...	...	6	0	0			
By the 12th Regiment N. I.	...	...	115	0	0			
By the 41st do.	...	...	71	8	0			
						377	9	6
Company's Rupees.....						34,582	13	2

FORT SAINT GEORGE,
FAMILY PAYMENT OFFICE,
31st December 1858.

E. E.
(Signed) GEORGE BALDOCK, Captain,
Acting Superintendent Family Payments.

APPENDIX No. 10.

Statements of Sums in the "Deposit Accounts" of Superintendents of Family Payments, shewing how disposed of, from April 1848 *to March* 1858.

	Colonel Thorpe.				
To April 1848.	In "Military Deposits"...	14,990	0	0	
	Written off to the credit of "Charges Military"... ...	14,990	0	0	
	Balance Rupees...	0	0	0	
	Captain Thompson.				
From 1st May to 19th June 1848.	In "Military Deposits"...	99	0	0	
	Written off to the credit of "Charges Military"... ...	99	0	0	
	Balance Rupees...	0	0	0	
	Major Watts.				
From 20th June 1848 to 1851.	In "Military Deposits"...	5,739	13	3	
	Written off to the credit of "Charges Military"... ...	5,739	13	3	
	Balance Rupees...	0	0	0	
	Major Watts.				
From 1851 to September 1854.	In "Military Deposits"...	19,985	9	5	
	Since returned to Corps &c.,...	18,322	3	5	
	Balance remaining undisposed of, Rupees...	1,663	6	0	
	Major Hillyard.				
From October 1854 to February 1857.	In "Military Deposits"...	16,045	2	2	
	Since returned to Corps &c.,...	11,490	13	2	
	Balance remaining undisposed of, Rupees...	4,554	5	0	
	Captain Gillilan.				
From March to May 1857.	In "Military Deposits"...	687	8	0	
	Since returned to Corps &c.,...	0	0	0	
	Balance remaining undisposed of, Rupees...	687	8	0	
	Major Hillyard.				
From May 1857 to November 1858.	In "Military Deposits"...	34,582	13	2	
	Since returned to Corps &c.,...	6,539	8	0	
	Balance remaining undisposed of, Rupees...	28,043	5	2	

APPENDIX No. 11.

Shewing dates of return from Foreign Service, of Regiments of Native Infantry since 1854, *dates of assembly of their Committees on Claims to Pensions; dates of receipt of permanent Pension Certificates; and dates of cessation of the temporary Pensions of their Heirs.*

Corps.	Foreign Service.	Station and date of return.	Date of assembly of Pension Committee.	Dates of receipt of Pension Certificates.	Temporary Pensions ceased.	Duration of Temporary Pensions after return of Corps.	Remarks.
		1854.					
1st Regiment N. I.	Burmah.....	Vizianagram 25th March... ...	Not known.....	January 1855 to March 1857.	31st July 1854... ...	4 Months.	
26th do. do...	do. ...	Russellcondah 16th March. ...	June 1854 to Novr. 1855.	January 1855 to Novr. 1856.	31st July 1854... ...	4 do.	
35th do. do...	do. ...	Madras 19th April.....	Augt. 54 to Sept. 55.....	July 1855 to March 1857.....	30th November 1854.	7 do.	
5th do. do...	do. ...	Berhampore 30th April.....	June 54 to May 56.....	March 1855 to March 1857...	31st July 1854... ...	3 do.	
9th do. do...	do. ...	Samulcottah 18th December...	Feby. 55 to March 56.....	October 1855 to April 1856...	30th April 1855... ..	4 do.	
		1855.					
43rd do. do...	Straits.....	Vizagapatam 22nd February..	June 55 to Novr. 56.....	December 1855 to Decr. 1856.	31st July 1855... ...	5 do.	
16th do. do...	Aden... ...	Mangalore 16th April.....	June 55 to May 56.....	December 1855 to June 1857.	31st August 1855...	4 do.	
19th do. do...	Burmah.....	Vellore 8th September.....	Not known.....	May 1856 to May 1858... ...	31st December 1855.	4 do.	
		1856.					
30th do. do...	do.	Madras 15th March.....	April 56 to Octr. 56.....	December 1856 to June 1857.	30th Spetember 1856.	6 do.	
25th do. do...	do.	Trichinopoly 10th October....	Jany. 57 to March 58.....	July 1857 to May 1858.....	30th April 1857.....	6 do.	
		1857.					
7th do. do...	do.	Masulipatam 1st March.....	May 57 to Feby. 58.....	September 1857 to Decr. 1858.	30th September 1857.	7 do.	
36th do. do...	do.	Madras 6th March.....	April 57 to June 58.....	do. do.	30th June 1858... ...	16 do.	
18th do. do...	do.	Madras 13th March...	April 57 to May 58.....	April 1858 to January 1859...	30th September 1857.	6 do.	
		1858.					
29th do. do...	Penang.....	Masulipatam 29th January...	June 58 not closed.....	December 1858.....	30th September 1858.	8 do.	
38th do. do...	Singapore...	Vizagapatam 24th February...	do. do.	do.	30th September 1858.	7 do.	
10th do. do...	Burmah.....	Secunderabad 15th March.....	do. do.	January 1859.....	30th September 1858.	6 do.	
46th do. do...	do.	Vizianagram 14th April.....	do. do.	December 1858.....	30th November 1858.	7 do.	
45th do. do...	do.	Madras 22nd April.....	do. do.	August 1858.....	30th November 1858.	7 do.	

APPENDIX No. 12.

1st Regiment Native Infantry.

Regimental No. 502, *Hyder Khan, Caste, Puthan.*

Heirs for property.			Heirs to Pension.										Heir named for Pension.	Remarks.
Name.	Connexion or employment.	Where to be found.	Real Father and where to be found.	Real Mother and where to be found.	Marriages.			Children.						
					First Wife.	Second Wife.	Third Wife.	Sons. Born.	Sons. Died.	Daughters. Born.	Daughters. Died.			
First					Name	Name	Name	Name	Date	Name	Date			Produced $\left(\frac{a}{no}\right)$ Certificate of $\left(\frac{1st}{2nd}\right)$ wife's marriage to following effect.
					Caste	Caste	Caste	at	at	at	at			
					Born	Born	Born	Date		Date				
					Height	Height	Height	Mother		Mother				
Second					*Parents.*	*Parents.*	*Parents.*	Employment		Married				
					Father	Father	Father							
					Mother	Mother	Mother							Decision of Law Officers of as to the validity of the marriage of
					Calling	Calling	Calling							
					Village	Village	Village							
					Marriage	Marriage	Marriage							
					Date	Date	Date							
					Place	Place	Place							
					By whom	By whom	By whom							
					Witnesses	Witnesses	Witnesses							
					Dowry	Dowry	Dowry							
					Died	Died	Died							

APPENDIX No. 13.

Scale of allowances to Pension Paymasters in the Bengal and Bombay Presidencies.

Bengal.

Appointment.	Extent of Circle.	Salary. Rs.	A.	P.	Office Establishment. Rs.	A.	P.	Remarks.
Paymaster, Native Pensioners, Barrackpore Circle*	Arracan, Burdwan, Ballooah, Beerbhoom, Bancoorah, Cuttack, Chittagong, Cachar, Dacca, Goalporah, Kamroop, Luckimpore, Midnapore, Sandoway, Rungpore and Sylhet.	450	0	0	357	0	0	This Officer is also Superintendent of Family money at the Presidency, and receives a salary of Rs. 50, and Office Establishment Rs. 29 a month for the duty.
Paymaster, Native Pensioners Dinapore Circle.....	Benares, Bhagulpore, Gyah, Ghazeepore, Hazareebaugh, Monghyr, Patna, Purneah, Sarun and Shahabad.	400	0	0	420	0	0	These Officers receive also the pay, batta, gratuity and tentage of their rank.
Paymaster, Native Pensioners Lucknow Circle.....	Cawnpore, Oude and Furruckabad.	400	0	0	472	0	0	
Paymaster, Native Pensioners Haupper Circle†.....	Agra, Delhi, Meerut, Kemaon, Moradabad, Muttra, Moonpoorie, Rohtuck & Subathoo.	241	12	0	180	0	0	
Paymaster, NativePenrs. Allahabad Circle...	Allahabad, Jubbulpore, and Saugor.	241	12	0	365	0	0	

*N. B.—This Officer proceeds annually to Muster and Pay the Pensioners at Chittagong.

†The Pensioners of the Nusserree Battalion, are paid by its Adjutant, and their accounts adjusted by the Pension Paymaster Haupper Circle.

Payments are made to Pensioners half yearly.

Bombay.

Appointments.	Extent of Circle.	Salary. Rs.	A.	P.	Office Establishment. Rs.	A.	P.	Remarks.
Pension Paymaster Presidency.	Bombay, Panwell, Alibaugh, Tanna, Caranjah and Bhewady.	350	0	0	300	0	0	This Officer is also on this salary Superintendent of Family Payments.
Pension Paymaster Southern Concan....	Dapoolie, Rhutnagherry and Malwan.	250	0	0	150	0	0	When Officers of the Invalid establishment are employed, they receive the Garrison Pay and allowances of Officers of the line, and batta without deduction of house rent—when actually marching.
Pension PaymasterPoonah*	Poona, Dhoolia, Seroor, Malligaum, Ahmednuggur, Asseerghur, Sattara and Mahabulishwar.	150	0	0	100	0	0	
Pension Paymaster Surat†	Surat, Bhooj, Baroda, Pulhumpoor, Deesa, Rajkote, Kaira, Ahmedabad and Broach.	150	0	0	100	0	0	

*N. B.—Pensioners at Belgaum, Sholapore, Kolapore, Dharwar and Kulladghee are paid by the Station Staff Officers, but their accounts are adjusted by Pension Paymaster Poonah, and the Pensioners are borne on his Register.

†The Pensioners in Scinde are also paid by Station Staff Officers, but their accounts are adjusted by the Pension Paymaster Surat, and the Pensioners are borne on his Register.

Payments are made to Pensioners Quarterly.

APPENDIX No. 14.

Showing the number of Native Pensioners and holders of Family Certificates at each Station and Collectorate, and the amount of Allowances for their payment in December 1858.

Station or Collectorate.	No. of all classes of Native Pensioners.	No. of Holders of Family Certificates.	Allowances for their Payment.			Remarks.
First Circle.						
Russelcondah... ...	27	20	10	0	0	
Berhampore... ...	341	990	63	0	0	
Kimedy... ...	5	2	0	0	0	
Chicacole... ...	925	1216	105	0	0	
Palcondah	80	140	18	0	0	
Sanjam... ...	0	0	0	0	0	
Cuttack... ...	12	15	10	0	0	
Collector of Ganjam... ...	49	0	10	0	0	
Total.....	1439	2383	216	0	0	
Second Circle.						
Vizianagram... ...	467	598	52	0	0	
Vizagapatam... ...	1023	1220	100	0	0	
Samulcottah... ...	300	847	71	0	0	
Rajahmundry... ...	584	684	76	0	0	
Ellore... ...	931	1449	105	0	0	
Condapilly... ...	179	168	22	0	0	Rupees 35 special grant.
Masulipatam... ...	1148	733	101	0	0	
Collector of Vizagapatam. ...	15	0	0	0	0	
do. Rajahmundry. ...	26	0	10	0	0	
do. Masulipatam. ...	16	0	0	0	0	
Total.....	4689	5699	537	0	0	And Rupees 35 special.
Third Circle.						
Guntoor... ...	471	215	53	0	0	
Ongole... ...	138	69	18	0	0	
Nellore... ...	327	164	45	0	0	
Cuddapah... ...	193	95	20	0	0	
Cumbum... ...	126	79	18	0	0	
Collector of Guntoor... ...	13	0	0	0	0	
do. Nellore... ...	71	0	10	0	0	
do. Cuddapah. ...	21	0	0	0	0	
Total.....	1360	622	164	0	0	
Fourth Circle.						
Bellary... ...	415	478	45	0	0	
Kurnool... ...	117	107	18	0	0	
Gooty... ...	24	4	10	0	0	
Hurryhur... ...	122	72	16	0	0	
Collector of Bellary.... ...	30	0	10	0	0	
Chittledroog Division... ...	74	0	10	0	0	
Total.....	782	660	109	0	0	
Fifth Circle.						
Bangalore... ...	1016	1869	105	0	0	
Royacottah... ...	216	169	41	0	0	
Mysore... ...	100	43	14	0	0	
French Rocks... ...	147	119	20	0	0	
Hoonsoor... ...	34	24	10	0	0	
Mercara... ...	140	28	16	0	0	

APPENDIX No. 14.

Shewing the number of Native Pensioners and holders of Family Certificates &c.—(Continued.)

Station or Collectorate.	No. of all classes of Native Pensioners.	No. of Holders of Family Certificates.	Allowances for their Payment.			Remarks.
Fifth Circle.						
Manantoddy...	5	1	0	0	0	
Ootacamund...	8	4	0	0	0	
Bangalore Division.	483	0	29	0	0	
Astagram do.	29	0	10	0	0	
Nuggur do.	18	0	0	0	0	
Total.....	2196	2257	245	0	0	
Sixth Circle.						
Madras...	1522	2253	*105	0	0	* Special grant for a Conveyance... ... Rs. 30-0-0
Chittoor...	296	177	45	0	0	Do. when numbers exceed 2500... ... ,, 35-0-0
Arcot...	843	510	64	0	0	
Arnee...	672	472	55	0	0	
Vellore...	2110	2589	105	0	0	Do. when numbers amount to 3500... ,, 35-0-0
Mount...	672	805	70	0	0	
Palaveram...	70	156	18	0	0	Do. for an Office... ,, 30-0-0
Poonamallee...	158	139	22	0	0	Do. of two Peons. ,, 7-0-0
Tripassore...	80	21	35	0	0	Fixed Allowance.
Chingleput...	270	144	42	0	0	
Collector of Chittoor... ...	278	0	20	0	0	
do. Chingleput. ...	33	0	10	0	0	
Total.....	7004	7266	591	0	0	And Rupees 137, special.
Seventh Circle.						
Cuddalore...	487	268	58	0	0	
Salem...	120	73	33	0	0	
Trichinopoly...	1500	1031	105	0	0	
Tanjore...	604	354	48	0	0	
Negapatam...	58	18	10	0	0	
Tranquebar...	14	4	0	0	0	
Combaconum...	140	103	18	0	0	
Collector of Cuddalore. ...	157	0	16	0	0	
do. Salem.	307	22	0	0	0	
do. Trichinopoly. ...	25	0	10	0	0	
do. Tanjore... ...	113	0	14	0	0	
Total.....	3525	1847	312	0	0	
Eighth Circle.						
Dindigul...	124	126	20	0	0	
Madura...	512	301	42	0	0	
Cochin...	11	1	0	0	0	
Palamcottah...	312	125	27	0	0	
Tinnevelly...	0	0	0	0	0	
Quilon...	43	11	10	0	0	
Ramnad...	82	20	14	0	0	
Trevandrum...	4	5	0	0	0	
Collector of Madura	6	0	0	0	0	
do. Tinnevelly. ...	13	0	0	0	0	
Total.....	1107	589	113	0	0	
Ninth Circle.						
Sedasheghur...	27	2	10	0	0	
Hoonoor...	15	0	0	0	0	
Mangalore...	98	6	14	0	0	

APPENDIX No. 14.

Shewing the number of Native Pensioners and holders of Family Certificates &c.—(Continued.)

Station or Collectorate.	No. of all classes of Native Pensioners.	No. of Holders of Family Certificates.	Allowances for their Payment.			Remarks.
Ninth Circle.						
Cannanore...	120	25	14	0	0	
Tellicherry...	7	0	0	0	0	
Calicut...	7	1	0	0	0	
Paulghat...	68	16	10	0	0	
Trichoor...	7	0	0	0	0	
Coimbatore...	24	12	10	0	0	
Collector of Malabar... ...	12	0	0	0	0	
do. Mangalore... ...	1	0	0	0	0	
do. Coimbatore... ...	32	0	10	0	0	
Total.....	418	62	68	0	0	
Tenth Circle.						
Jubbulpore...	10	0	0	0	0	
Hosungabad...	64	3	10	0	0	
Kamptee...	295	1637	87	0	0	
Jaulnah...	57	5	30	0	0	
Secunderabad...	675	404	53	0	0	
Total.....	1101	2049	180	0	0	
With Regiments.	826	0	0	0	0	
Foreign.						
Bengal Presidency.	413	30	0	0	0	
Bombay do.	137	10	†30	0	0	† Paid at the Stations of Dharwar, Belgaum and Sholapore only.
Moulmein...	12	0	0	0	0	
Penang...	5	0	0	0	0	
Ceylon...	2	0	0	0	0	
Total.....	569	40	30	0	0	

APPENDIX No. 15.

Shewing the number of European Pensioners and Orphans at each station and Collectorate in December 1858.

Station or Collectorate.	No. of European Pensioners.	No. of European Orphans.	Remarks.
Berhampore	0	5	
Vizianagram	1	0	
Vizagapatam	28	58	
Rajahmundry	1	0	
Masulipatam	4	7	
Ongole	1	0	
Nellore	1	0	
Cuddapah	0	2	
Bellary	3	75	
Hurryhur	0	2	
Bangalore	58	113	
Royacottah	1	0	
Hoonsoor	1	0	
Nuggur Division	1	0	
Ootacamund	0	2	
Jackatalla	0	6	
Madras	79	185	
Chittoor	1	0	
Vellore	29	10	
Mount	31	89	
Palaveram	14	79	
Poonamallee	14	20	
Tripassore	1	3	
Cuddalore	50	8	
Salem	5	0	
Trichinopoly	3	59	
Tranquebar	1	0	
Combaconum	1	0	
Madura	1	1	
Palamcottah	0	1	
Cochin	1	0	
Trevandrum	0	2	
Sedasheghur	1	1	
Mangalore	0	2	
Cannanore	0	4	
Tellicherry	1	0	
Calicut	1	0	
Paulghat	1	0	
Coimbatore	2	0	
Kamptee	7	24	
Secunderabad	9	73	
Astagram Division	1	0	
With Regiments	0	7	
Vizagapatam Collectorate	1	0	
Total	355	839	
Foreign.			
Bengal Presidency	6	0	
Bombay do.	3	0	
Moulmein	2	0	
Straits	0	12	
Total	11	12	

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From the Military Auditor General, Fort Saint George, 7th July 1859, *A; to the Acting Secretary to Government, Military Department.*

I have the honor to acknowledge the receipt of Proceedings of Government forwarding Report of Lieutenant Colonel Pritchard, on the subject directed in Extract Minutes of Consultation, No. 325 of 25th January 1858, and in obedience to the orders of His Honor in Council to submit the following observations thereon :—

2. The Report in question embraces three subjects, of which however the first alone, that regarding the disbursement of Pensions, apparently calls for any notice on my part; the remaining two being regulated and adjusted by the Superintendent of Pensions and Family Payments, and by Paymasters in communication with the Accountant General.

3. The searching and careful inquiry by Lieutenant Colonel Pritchard, into the present system regarding the payment of Pensions, as exhibited in the present Report, proves, what has long been felt to be the case, the inefficiency, as well as inconvenience, of the present method, and I quite concur in the general suggestions now offered for placing this most important Department on an effective footing.

4. The subject which more particularly calls for report on my part is contained under the first head, embracing paragraphs 8 to 28 inclusive, on the present system, and the proposed amendments thereon, commencing at paragraph 270.

5. The present inefficiency may be ascribed as Lieutenant Colonel Pritchard fully proves.

1st. To the disagreeable nature of, and responsibility attending the duties.

2ndly. To such duties being imposed upon frequently young and inexperienced Officers who may happen to be at the time in temporary Command of Detachments at small Stations.

3rdly. To the inadequate remuneration received by Officers specially appointed to the charge at large Stations, and lastly, to Officers being unacquainted personally with the Pensioners, and having to trust in a great degree to their native Writers.

6. That Officers specially appointed to the duties on adequate salaries, would more effectually guard the interests of Government there can be no doubt; but whether the extra expense which must necessarily be incurred by the introduction of a new system, would be met by a corresponding benefit to the State, is a point which experience alone can satisfactorily solve.

7. The new system recommended resembles in many particulars that obtaining in the other Presidencies; and as the minor details to be regarded in the practical working of the new Establishment, after organization, as laid down by Lieutenant Colonel Pritchard, appear well advised, I shall confine my remarks to the probable cost of the new system, due regard being paid to economy, so far as it is compatible with efficiency.

8. Officers entrusted with the payment of Pensions and Family Certificates, are, under the present rules, remunerated according to the number of Certificates, agreeably to page 394 of the Pay Code; it being understood that an Invalid Officer is appointed, if practicable, where the number of Certificates exceeds one hundred. The sum thus monthly disbursed is shewn in Appendix 14 of the Report, to be Rupees 2,535, liable of course to fluctuation, including all charges for Writers and Stationery, but exclusive of the special extra grants noted in the margin.

Condapilly.....	*Rupees*	35	0	0
Madras.....	„	137	0	0

9. Lieutenant Colonel Pritchard would introduce a new mode of payment altogether by dividing the whole of the Stations into a certain number of Circles, and appointing a Pension Paymaster to each. I do not see the necessity for so many as ten Circles, eight being in my opinion quite sufficient, according to the Divisions shewn in the annexed Table.

10. To each of these Circles should be appointed a Paymaster, to be styled first, second or third Class, according to the number of payments in his Range; a first Class Paymaster with a charge exceeding 8,000 Certificates, with a salary of .....Rupees 300 0 0

2nd Class do. with a charge exceeding 4,000..... „ 250 0 0

3rd Class do. for less than 4,000 Certificates..... „ 200 0 0

Allowance for Writers and Stationery at the rate of Rupees 125—100 and 75, according to the

class of respective Circles being added to the above. This would cause an expense to the State of Rupees 2,725 per mensem, as shewn in the annexed Table, against Rupees 2,535, being an increase of Rupees 185.

11. It is presumed these appointments would be generally conferred upon Officers of the Invalid Establishment, whose Pay does not equal that drawn by Officers on the effective List, and who, under G. O. G. G. 819 of 1857, re-published in G. O. G. 210 of 1857, July 11th, are restricted to one rate, whether employed within or beyond 200 miles of the Presidency.

12. I would therefore suggest that, in the case of Invalid Officers, a travelling allowance of 4 Annas a mile should be sanctioned, and in that of Officers of the effective List, that they should receive Pay and full Regimental allowances, but no Travelling allowance, in addition to their Staff salaries. The extra sums on account of travelling at 4 Annas a mile, for Invalid Officers, would, it is calculated, be much less than the full batta and allowances received by Officers of the Line.

13. Although I quite concur with Lieutenant Colonel Pritchard in the advisableness of a new system, and have accordingly offered a few suggestions, with a view to facilitate its introduction, a great obstacle, which apparently did not occur to Colonel Pritchard, has yet to be overcome, before this contemplated change can be adopted. It must be borne in mind that the Pension payments are now made monthly, and that Pensioners, regulating their expenditure according to their receipts, could ill-afford the delay that would necessarily take place at first by the adoption of payments, quarterly or every four months, in arrears. This is a point which requires consideration, and which apparently can only be remedied, by the sanction of an advance equal to half the period intervening before the next payment, to be recovered on the first regular issue of the Pension Pay.

14. The recommendation in paragraph 28 to place the Writers employed in the Pension Payment Offices on permanent Pay from Government, would tend to increase the already overburdened Pension List, and may therefore be considered unadvisable.

15. I consider it unnecessary to take up the time of Government by making any further remarks, Lieutenant Colonel Pritchard having so fully entered into the details connected with the working of the proposed new system.

16. With regard to paragraph 297, although the entries of Pension payments may, as suggested, be omitted from Divisional Paymasters' disbursements, the entry of payments made in the Straits of Malacca and in Burmah, will be necessary, (there being no Pension Paymaster there), unless the Bombay system be adopted of requiring Station Staff Officers to adjust these Accounts in communication with a Pension Paymaster of a particular Circle, part of whose duty this should be considered.

Vide Appendix No. 13 of the Report—
N. B. at foot of page.

17. I may observe in conclusion, that no allusion is made in the Report to the Pensions under Clive's Fund, to the widows of European Non-Commissioned Officers and Soldiers, and I would therefore suggest, that these be also disbursed in the same manner by the Pension Paymasters.

[*Statement*

Memorandum shewing the probable expense that would be incurred by the introduction of the new system of paying the Native Pensioners and the appointment of Invalid Officers as Pension Paymasters.

Stations of each Circle.	Class.	Staff salary and Office allowance including Stationery, &c.	Distance to be travelled on each tour.	Probable amount of travelling allowance for 3 tours in the year at Annas 4 per mile.	Remarks.
		RS. A. P.		RS. A. P.	
1st Circle.					
Cuttack, Russelcondah, Berhampore, Kimedy, Chicacole Polcondah, Ganjam, Vizianagrum, Vizagapatam.	2nd	350 0 0	732 miles.	549 0 0	
2nd.					
Samulcottah, Rajahmundry, Ellore, Masulipatam, Condapully, Guntoor, Ongole, Nellore, Cumbum.	1st	425 0 0	692 ,,	519 0 0	
3rd.					
Kurnool, Gooty, Cuddapah, Bellary, Hurryhur, Chittledroog Division.	3rd	275 0 0	648 ,,	486 0 0	
4th.					
Bangalore, Royacottah, Mysore, French Rocks, Hoonsoor, Mercara, Manantoddy, Ootacamund, Bangalore Division, Astagram Division, Nuggur Division.	2nd	350 0 0	637 ,,	478 0 0	
5th.					
Madras, Chittoor, Arcot, Arnee, Vellore, Mount, Palaveram, Poonamallee, Tripassore, Chingleput.	1st	425 0 0	237 ,,	178 0 0	The special allowance of Rs. 137 monthly for the payment of Pensioners at Madras, to be discontinued.
6th.					
Cuddalore, Salem, Trichinopoly, Tanjore, Negapatam, Tranquebar, Combaconum, Dindigul, Madura, Ramnad.	2nd	350 0 0	665 ,,	499 0 0	
7th.					
Tinnevelly, Palamcottah, Trevandrum, Quilon, Cochin, Sedashegur, Hoonoor, Mangalore, Cannanore, Tellicherry, Calicut, Paulghaut, Trichoor, Coimbatore.	3rd	275 0 0	1,286 ,,	965 0 0	The distances in this Range are very great, but as communication by water is always available, no difficulty would be experienced. The Pensioners at Sedasheghur being few in number, might be paid by the Station Staff Officer, or Officer Commg., on the Bombay system.

Memorandum shewing the probable expense that would be incurred, &c.—(Continued.)

Stations of each Circle.	Class.	Staff salary and Office allowance including Stationery, &c.	Distance to be travelled on each tour.	Probable amount of travelling allowance for 3 tours in the year at Annas 4 per mile.	Remarks.
		RS. A. P.		RS. A. P.	
8th Circle.					
Jubbulpore, Hoosingabad, Kamptee, Jaulnah, Secunderabad.	3rd	275 0 0	1,350 miles	1,013 0 0	
Total per month Rs ...	.....	2,725 0 0			
Total per annum...	.....	32,700 0 0	.....	4,687 0 0 or	Rs. 37,387 per annum.
Probable expense under the new system including travelling...	.....	....	.....	.....	Rs. 37,387 0 0
Cost of present system.	.....	.....	.....	.....	,, 30,420 0 0
Annual increase ...	.....	.....	.....	.....	Rs. . 6,767 0 0

(Signed) J. J. LOSH, Lieut. Colonel,
Military Auditor General.

From the Superintendent of Family Payments and Pensions, Fort Saint George, 1st December 1859, No. 5597; to the Secretary to Government, Military Department.

I have the honor to forward herewith my remarks on Colonel Pritchard's "Report on the systems for the disbursement of Pensions and for the grant and payment of Family Certificates, &c.," which was forwarded to me by Government for consideration and report on 20th May last.

2. I beg to observe, that having taken charge of this Office only a few weeks before the receipt of Colonel Pritchard's Report, I have had to enter fully into the many difficult points contained in it, and to carry on the current duties of the Office with which I was at the same time making myself acquainted.

3. I was not able therefore to forward the enclosed to Government as soon as I wished or had at first hoped to do.

4. Reference has been made by number to the paragraphs of Colonel Pritchard's Report, this plan having been adopted in consequence of the latter being printed; as it will be easier to refer to the paragraphs than to peruse them in M.S. in the margin of this Report.

5. The subjects have been considered under the following heads:—

1st. Colonel Pritchard on "Cash Receipts."
2nd. Colonel Pritchard on "Unclaimed Family Certificates."
3rd. Colonel Pritchard on "Triennial Committees" and Muster Masters.
4th. Remarks on the payment of Pensioners and Family Certificate holders.
5th. Colonel Pritchard's suggestion for payment of Pensioners and Family Certificate holders by Circle Paymasters.
6th. Proposed system for the inspection of payments to Pensioners and Family Certificate holders.
7th. Remarks on paragraphs of Colonel Pritchard's Report.
8th. Proposition for transferring certain duties from the Office of the Adjutant General, to that of the Superintendent of Pensions.

Colonel Pritchard on "Cash Receipts."

Colonel Pritchard's Report, paragraphs 170 *to* 182.—1. This head is the first to which the attention of His Excellency the Commander-in-Chief is particularly drawn,* as one requiring immediate redress.

Paragraph 5, Col. Pritchard's letter accompanying his Report.

2. Colonel Pritchard remarks very truly† that "the privilege "of making remittances to their families is much valued by the "Sepoys."

† *Paragraph* 177.

3. It should here be explained that the remittances alluded to are not those which the Sepoys make through this Office monthly to their families and which cannot exceed two-thirds of their pay, but, they relate to sums amounting perhaps to 30 or 40 Rupees which a man may at any time wish to send to a friend or relative in distress.

4. The opportunity of sending money in this way is a great boon in a country where Post Office Orders are not procurable, and Bank Notes have yet to be circulated.

5. Remittances have therefore been frequently sent by Cash Receipts to the Officer in charge of Family Payments at a Station—he, on applying to the Superintendent of Family Payments has been instructed‡ not to recognize such remittances, but to return the Cash Receipt to the party who sent it.

‡ *Letter No.* 7119, *from Acting Superintendent of Family Payments, to Officer in charge at Cuddalore, in Appendix No.* 8, *Colonel Pritchard's Report.*

6. During the tenure of office of the present Superintendent, no reference has been made on the subject to him, nor has any Cash Receipt been received.

7. Colonel Pritchard advises§ that Officers in charge be instructed to receive and pay such Cash Receipts as may be sent to them, and this important suggestion cannot be carried out too soon.

§ *Colonel Pritchard's Report, paragraph* 179.

8. The decision of this Office, as quoted by Colonel Pritchard, *viz.*, that such Cash Receipts should be returned when the party to receive the money is not a Pensioner or Family Certificate holder, was, in the judgment of the present incumbent of the Office, a mistake.

9. Moreover, Colonel Pritchard points|| out that remittances made by Sepoys do not reach their families for months after they should have done so, by reason of Writers in Offices neglecting to seek for the parties, and also occasionally from their inability to discover them.

|| *Paragraph* 170.

10. To remedy this, he proposes¶ that the Officer who forwards the Cash Receipt should insist at the time, that the remitter should send a ticket to the person to whom the money is to be paid, with instructions to deliver it to the Station Officer in person, and that he should report to the Station Officer that this has been done.

¶ *Paragraph* 171.

11. The adoption of this system would fully meet the object in view.

12. A Register of all Cash Receipts should be kept, and Colonel Pritchard's suggestion* of a letter of intimation when any sums remain unclaimed should be carried out, and all sums unclaimed at the expiration of six months, should be remitted by a Cash Receipt in favor of the Officer Commanding the Corps or Department, to which the remitter belongs.

* *Paragraph* 174.

In the event of the death of the payee, the refund would, as suggested,† be immediate.

† *Paragraph* 176.

13. The Register suggested‡ if duly kept, will prevent any fraud, but a General Order will be requisite to establish this Register, for it will affect Public and Staff Officers as much as those connected with the immediate subject of the Report.

‡ *Paragraph* 182, *and Appendix No.* 2.

14. The form suggested by Colonel Pritchard would answer every purpose.

15. Again, he states§ that there are sums which have been lying in Cash Chests at Stations since 1854, and adds "no reports of such unclaimed balances "are ordered to be made to any Office, nor is there any order "regarding their disposal."

§ *Paragraph* 173.

16. As already explained, the sums here alluded to, are the private remittances of individuals not in any way connected with this Department, but it being an evident proof of the want of supervision, the Superintendent of Family Payments should be at once empowered to order all these unclaimed sums at the several Stations, to be returned to the Regiments from whence they came.

17. This can only be in so far as they are under the supervision of Officers connected with this Department.

It will rest with His Excellency the Commander-in-Chief to direct a similar course, if such sums are found in the Cash Chests of other Staff Officers.

Colonel Pritchard's Report, paragraphs 183 to 206.

Colonel Pritchard on "unclaimed Family Certificates."

18. Colonel Pritchard brings to notice* the amount of the Deposit Account, *viz.*, Rupees 34,488, Annas 8 and Pies 2.

* *Paragraph* 192.

19. The Statement is correct, the Deposit Account *was* of this magnitude, for which the present Superintendent is not responsible.

20. This Account stands at the present moment at Rupees 30,348-8-2, and every exertion will be used to restore it to the rightful owners, but as these sums have been due for many years, the delay in returning them is very great by reason of the difficulty of discovering, first, who are the rightful owners, and next, where those people are to be found.

21. In future, sums unclaimed will be notified and as a system of Checks is always advisable, the suggestion* that the Station Staff Officer should report to the Corps at the expiration of two months any unclaimed money in his possession, should be acted on.

* *Paragraph* 203.

22. This might be done on a slip of paper in the simple form adopted by Paymasters in advising each other of having granted Cash Receipts.

Colonel Pritchard's Report, paragraphs 94 to 112 and Appendix No. 5.

Colonel Pritchard on "triennial Committees and Muster Masters."

23. Colonel Pritchard condemns triennial Committees, and quotes seven Officers who are, in his opinion, all but unanimous against them.

24. He says,* "if therefore the Paying Officer every month and the Mustering Officer "every fourth month perform their duties strictly and honestly, "these triennial Committees can be of no use."

* *Paragraph* 97.

25. It is precisely because they are *not* performed strictly, that the Committees are useful. The usual Muster consists merely in calling over the Roll, not in careful examination and comparison—the best proof of this is, that from the different triennial Committees of December 1858, January and February 1859, two thousand three hundred Pension Certificates have been received in this Office from forty-one Stations for correction and alteration.

26. Moreover, Brigadier Fitzgerald's evidence* may be read differently, shewing the utility of the triennial Committees without a doubt.

* *Colonel Pritchard's Report, Appendix No. 5.*

27. He calls the Committee of which he was President in 1848 or 1849, "a most onerous "affair" and why? because he had to make alterations in the "personal description and particular marks of a great proportion of the Heirs," the very object of the Committee!! but his duties were more onerous than usual, owing (as he stated in his letter to this Office, No. 705, dated Masulipatam, 16th November 1849,) "to the Officer in charge of Pensioners, having neglected to forward to your Office those requiring alterations after the last triennial Committee "had closed its Proceedings, and thereby rendering the trouble of this Committee far greater than "it otherwise would have been."

28. This was not the fault of the system, but of those who failed to carry it out, and the Brigadier shews most unmistakeably how he made up for their deficiencies by sending "a great "many" Certificates to the Superintendent to be altered according to the *new description* and particular marks.

29. What the Brigadier intended to signify by the expression that it was a "thankless "duty," as far as the Superintendent's Office was concerned, is not apparent, as all the Certificates, four hundred and twenty-six in number, on which his Committee made corrections, were forwarded to this Office, and the corrections were made accordingly in the Registers of this Office.

30. Major Leggatt is of opinion, that triennial Committees are perfectly useless, as they have never detected a fraud in his Office, but it must be especially noticed, that he has been in the same Station for twenty-four years, and that his charge averages less than 500 Pensioners.

31. Captains Boddam and Roper are much of the same opinion.

32. Captain Taylor is not, and he is the only one of all the Officers quoted, who entirely gives the Committees credit for having by their thousands of corrections *prevented* fraud.

33. Lieutenant Colonel Crewe, in exposing the neglect of previous triennial Committees, shews by his experience, that the examination of individuals triennially is not frequent enough.

34. Captain Smith has had "no experience of the positive usefulness of triennial Committees," but far from *opposing* the system, suggests that there should be annual Committees.

35. Notwithstanding that the Descriptive Rolls of individuals are in the possession of the Pension Officers, still there can be little doubt that their identification is principally dependent on their personal appearance, marks, &c.

36. This being the case, and the duties of the Mustering Officer being virtually irresponsible, it would appear that the triennial Committees are simply not sufficiently frequent to exercise any useful check.

37. As it would be more satisfactory if a thorough examination of Pensioners and their Certificates were made once a year, and as it would at the same time relieve the Pensioners from the annoyance of being detained and subjected to the repeated examination complained* of, a proposition, for the inspection of payments to Pensioners and Family Certificate holders, has been submitted.

* *Colonel Pritchard's Report, paragraph* 98.

N. B.—The duties of the Mustering Officers are referred to in paragraph 36, as being irresponsible, because although they examine the Pensioners, they have had no authority to correct Pension Certificates—such has been the system.

38. Should Muster Masters however continue to be employed, they should have the same authority to correct the Certificates, as has been accorded to triennial Committees.

39. The fraud alluded to,* by which a woman drew a pension for twenty-one years, was brought to the notice of Government last year, and was disposed of by Extract Minutes Consultation, No. 3523, dated 1st October 1858.

* *Paragraph* 100.

Remarks on the payment of Pensioners and Family Certificate Holders.

40. The Pensioners of the Madras Army, averaging during the last ten years, nearly 27,000 individuals, are paid by monthly instalments, (or otherwise) in the course of the year, the sum of 18½ lacs of Rupees and upwards of 26 lacs are disbursed during the same period, to holders of Family Certificates.

41. Of the one hundred and twenty-five Stations where this money is paid, there are twenty-nine, where Pensioners and Family Certificate holders number from one hundred to nearly five thousand.

42. The Officers who at the latter Stations conduct the executive duties and the large correspondence connected therewith, receive on an average less than 24 Rupees each per month, (after deducting the pay of their Writers), and out of this allowance, they have to find Stationery, Registers, and three-fourths of them, an Office.

43. On inquiring how the system has worked, it seems that serious complaints have been made of the delay in furnishing a Certificate to the individual taking the Pension, but no Officer in charge of Pensioners is responsible for, or has any thing to do with this.

44. As soon as the Proceedings of Pension Committees are sent to this Office, a Certificate is made out, forwarded to Government, attested by the Military Secretary, and sent to the Station at which the Pensioner has selected to draw his Pay.

45. Simple as the Descriptive Roll is, the delay in furnishing it is frequently very great, for instance, the Descriptive Roll of Subadar Major Rajah Khan* 27th N. I., transferred to the Pension Establishment in G. O. G., 2nd March 1858, did not reach this Office till January 1859; being incorrect, it was detained seven days, pending a reference to the Adjutant General, was returned to the Corps, and was eventually forwarded to the Government Office on 14th March 1859, on the day of its receipt from the Regiment—thus more than one year elapsed, during which time of course, he drew no Pay.

Letter from Adjutant General, No. 1887, dated 7th April 1859.
Reply from this Office, No. 3824, dated 8th April 1859.

46. There are also ordinary complaints, such as may be expected in so large a Department, but that Government may have a fair opportunity of judging how some of the Pensioners conduct themselves, extract from one of several letters on the subject, is herewith given.

47. It is to be observed, that by the Rules of the Department, changes of Stations are forbidden, except under peculiar circumstances.

No. 89, dated 28th March 1859. Extract of a letter from Officer in charge of Pensioners at Vizianagrum,*

"With reference to your refusal to allow the transfer of the Pensioners referred in your "letter, No. 3423, dated 14th instant, I have the honor to inform you, that the greater number of "these people have been here a long time, and have been permitted by my predecessor to "remain and draw pay without granting them extension of leave, and on my directing them to "rejoin their Stations, they refused to go and requested to be transferred to this Station. Under "these circumstances, I am at a loss what to do, I object to extending their leave, as it appears "they will require it extended, *sine die*, and it would be hard on them to cease to draw their pay, "but as a body, my experience enables me to say they set authority at nought, and they seem to "regard as a right the liberty to wander from one Station to another, which they do on the most "frivolous pretexts (they regarding the permission a mere form which they never dream of being "refused) and to such an extent that as I experienced a short time back, they are unable to name "the permanent Station to which they belong, and but very recently I have in applying to the "Stations whence the Pensioners have arrived, for permission for their transfer, been told they do "not belong to those Stations. I beg to observe, that the great number of Pensioners on Furlough "from one Station to another, proves the truth of what I assert, and I further find that these "people obtain leave from one station and thence they wan-
* *Jemadar Shaik Ebram, No. 756.* "der till they can no longer be traced, as an instance, I beg "to state that the death of the individual named* in the mar-"gin, has just been reported to me as taking place at Kamptee, on inquiring, I find he originally "obtained leave to proceed to Madras."

48. From this and similar letters, it would appear that the acts of the Pensioners themselves, are at times the cause of the grievances which they make the subject of complaint.

49. The most remarkable point however in the investigation is, that the Pensioners have been paid at all regularly, for, as Colonel Pritchard* truly says, all Officers endeavor to avoid the duty, and this cannot be wondered at when some of them are losers by it, indeed one Officer asserts that he has been a loser of 15 Rupees per month for years.

* *Colonel Pritchard's Report, paragraph 8.*

50. Moreover, the duties are by no means of an agreeable nature, as the following extract from a letter* from the Officer in charge at Bangalore (who has only lately been Invalided and taken up the duties) will testify.

* *No. 1053, dated 23rd August 1859.*

"In another respect, the Pension Paymasters' duties are entitled to consideration, for "though I would not desire to speak disparagingly of the old retired Sepoys, Lascars, &c., who "have done their duty to the State, there is no doubt that many persons of these classes present "themselves in my Office, who from age, infirmity and disease, are in a filthy state, and that to have "to receive dirty Certificates from lepers or from the hands of persons covered with itch, or other "cutaneous disease, is very disagreeable, not to say unwholesome."

51. The degree of responsibility appears, when it is stated that in some instances, Officers have control of sums exceeding half a lac of Rupees.

52. Looking to the importance of the Pension List, it would appear advisable that the Controlling Officers should be remunerated according to their work and responsibility.

53. Colonel Pritchard* fully points out the necessity of a change, and the manner in which it may be made, and his recommendation to the effect that Officers should be better remunerated, is deserving of the highest consideration.

* *Colonel Pritchard's Report, paragraphs 27 & 28.*

54. His suggestion* that Clerks should receive their salaries from Government, would not only entail the expense on Government, but they would not be obtainable at the present rates, for they would have to be selected from those who have passed the Uncovenanted Examination, and would demand higher pay.

* *Paragraph 28.*

55. It certainly would be a great boon to Officers in charge of Pension payments, if they could be relieved from the expense of their Office Establishments, but the plan would apparently be to grant them an Office allowance without reference to their existing receipts.

56. The Superintendent would here point out that the maximum allowance* to an Officer in charge of Pensioners (except in Madras) is Rupees 105.

* *Pay and Audit Regulations, Section 19, paragraph 1, page 394, head "Payment of Pensions and Family Certificates."*

57. At the rate laid down, he draws this allowance for the charge of 2,000 Pensioners, but should his charge amount to double that number, he receives no additional remuneration.

58. The consequence of this order is, that as the labor and responsibility of an office is increased by the additional Pensioners, so the expense of Writers and Stationery is also increased, and consequently the receipts of the Officer in charge diminish in proportion.

59. This anomaly should be removed by granting an allowance of 35 Rupees per mensem for every 500 Pensioners above 2,000, as has been granted to the Officer in charge at Madras.

60. Further, if 20 Rupees per month be given as Office rent for all Officers having above one thousand Certificates to pay, and half that sum for all below that number, the allowances would, it is presumed, be sufficient to command* the services of all Officers of the Veterans.

* *Colonel Pritchard's Report, paragraph 11.*

61. Should the Government however decide on adopting the recommendation of Colonel Pritchard, the number of Writers it would be necessary to maintain in each Office, may be seen in the List of the number now employed, (*Vide* Appendix No. 1, Colonel Pritchard's Report) as it is probable that no Officer employs more than are necessary, when he has to pay them himself.

62. The same List gives the number of Offices that would be required to be placed on this footing, should the Government adopt the system recommended.

Colonel Pritchard's suggestion for payment of Pensioners and Family Certificate holders by Circle Paymasters.

Colonel Pritchard's Report, paragraph 270 to 360.

63. In considering the advantages or otherwise of the proposition to appoint Paymasters of Circles, there are difficulties opposed to it requiring much consideration.

64. The principal advantage of a Circle Paymaster is that he may *personally* inspect every Pensioner and Pension Certificate, as well as pay Family Certificates.

65. It is impossible that this could be effected every month by one individual, and Colonel Pritchard therefore proposes that these payments should be made quarterly according to the Bombay system.

66. This might bear very hard on the Madras Sepoy, whose family and dependents live on him, and who has been accustomed all his life to receive his allowances monthly.

67. As for the Family Remittances, which are not payments by Government, but actual payments made by the Sepoys for the support of their families, the withholding them beyond the month might, and in all probability, would occasion much distress, for as Colonel Pritchard truly and forcibly remarks,* "the certainty and regularity "with which these payments are made, has a vast effect on the "feeling of the Native Army, whilst every instance of delay or "negligence is magnified by the recipients; creating distrust and discontent in the Army, "resulting in great injury to the State."

* *Colonel Pritchard's Report, paragraph* 10.

68. Moreover, the fact of the Circle Paymasters moving about so frequently would do away with the most effectual method of preventing fraud, which is by Officers *making themselves acquainted* with their Pensioners, and it might be months before complaints could be attended to, which an Officer on the spot would immediately inquire into and redress.

* *Colonel Pritchard's Report, paragraph* 12.

69. Under these circumstances, it appears very inexpedient to make any change in the existing system, but if more conclusive argument against the adoption of the proposition be required, it will be found in paragraph 305 of the Report where a "Staff" or "Civil" Officer is proposed to be sent on the *Paymaster's responsibility* in paragraph 306, where some "other" Officer may be nominated (though apparently without remuneration) and in paragraphs 307 and 308, where it is acknowledged that in two Circles the system could not be carried out—in all of these arrangements, the duties of the Circle Paymaster are transferred to *others*, and thus the contemplated immediate supervision of that Officer, is lost.

70. The proposition will, however, be feasible when, by the aid of Rail and Canal, communication between Stations becomes more rapid, and less uncertain.

71. The expense, however, would be considerable, for it must be borne in mind, that though in Bengal and Bombay they have Circle Paymasters, they have not the appointment of a Superintendent, the necessity for which in this Presidency, Colonel Pritchard appears to have fully established,* and though the point is not noticed by Colonel Pritchard, it will not escape the Government that Madras has chiefly supplied the Troops required for service beyond Sea.

* *Paragraph* 132.

72. From the latter, the majority of Family Certificates are received.

Proposed system for the inspection of payments to Pensioners and Family Certificate holders.

73. Under the head of triennial Committees, Colonel Pritchard proposes* that, if the present system of payment be continued, it would be more desirable to trust entirely to efficient Muster Masters.

* *Colonel Pritchard's Report, paragraph* 111.

74. Brigadier Fitzgerald also points out in the last paragraph of his letter (in Appendix No. 5, Colonel Pritchard's Report) that he considers the Officer Commanding the Division or Province, could always arrange for a Mustering Officer being detailed for the duty at prescribed periods.

75. This suggestion may be carried out with great advantage and in the following manner:—

76. Inspectors of Stations may be temporarily appointed, whose duty it will be to visit each Station, to muster the Pensioners, inspect and correct the Pension Certificates, forwarding the same to this Office for registry, examine the books of both Departments, the contents of the Cash Chest, and also to investigate complaints.

77. Every Pension Certificate will thus be examined by an Inspector once in twelve months, who will communicate direct with the Head Office.

78. Notice will be given to the Pensioners that, in a certain month, the Inspector will be present to examine all of them, he will sign and date every Ticket also as "Inspector of Pensioners".

45

79. This Officer who should not be under ten years' service, will arrange to make his inspection on a day of the month fixed upon, in communication with the Officer in charge, so that it need be no inconvenience to the Pensioners who can be paid at the same time.

80. By the adoption of this plan of responsible Inspectors, a positive check may be held upon Officers in charge, and a regular system of supervision may be maintained.

81. By Pension Officers remaining as at present, and by the Officers in charge being remunerated as advocated elsewhere, the duties should be satisfactorily conducted.

82. Inspectors should receive 4 Rupees for every hundred (Pensioners and Family Certificate holders included) and the same sum of course, at any Station where there are less than that number.

83. For more than one hundred and fifty, eight Rupees, for more than two hundred, twelve Rupees—increasing 4 Rupees for every hundred in excess.

84. To Officers making tours, half a Rupee per mile travelling allowance might be granted.

85. As there are Regiments at the following Stations, an Officer, not under ten years' service, could always be deputed to perform the duties of Inspector, receiving instructions from the Head Office.

Cuddapah.	Kurnool.
Cuttack.	Mercara.
Hoossingabad.	Russelcondah.
Hurryhur.	Secunderabad.
Jaulnah.	Sholapore.
Jubbulpore.	Vizagapatam.
Kamptee.	

86. In the following Stations, which are divided into fourteen separate tours, it should be explained:—

First. That in each tour there is a Regiment (marked ×) which will be able to furnish the Inspecting Officer.

Second. That they are so divided, that every Station could be visited in the course of the year.

Third. That in this arrangement, the smallest cost to Government and the shortest absence (from other duties) of the Officer employed, have been fully and chiefly considered.

Fourth. That the return distance of the Inspecting Officer to the Station from which he started, has been included in the number of miles to be travelled.

	Miles		Miles.
1.		9.	
*Berhampore..		*Madras...	
Ganjam...	38	Poonamallee...	
2.		Tripassore...	
*Vizianagrum...		Saint Thomas' Mount...	
Chicacole...		Palaveram..	
Palcondah...		Chingleput...	120
Kimedy	186	10.	
3.		*Trichinopoly...	
*Samulcottah...		Salem...	
Rajahmundry...		Cuddalore...	
Dowlaishweram...		Tranquebar...	
4.	68	Negapatam...	
*Masulipatam		Combaconum...	
Ellore..		Tanjore...	377
Condapilly...		11.	
Guntoor...		*Palamcottah...	
Ongole...		Madura...	
Cumbum...		Dindigul...	
Nellore...	577	Ramnad...	
5.		Tinnevelly...	341
*Bellary...		12.	
Gooty...	104	*Quilon...	
6.		Cochin...	
*Bangalore...		Trichoor..	268
Royacottah...		13.	
7.	92	*Cannanore	
*French Rocks...		Tellicherry...	
Mysore...		Calicut...	
Hoonsoor...		Paulghaut...	
8.	81	Coimbatore...	
*Vellore...		Ootacamund...	
Chittoor...		Manantoddy...	347
Arcot..		14.	
Arnee...		*Mangalore...	
	88	Honore..	
		Sedasheghur...	329

87. The cost of the inspection of the 24,600 Pensioners at the above Stations has been found to amount to about 2,000 Rupees, add to this travelling allowances at ½ a Rupee per mile, the total will be little over 3,500 Rupees per annum, and this will also include the inspection of books, &c., connected with the whole of the Family Payments of the Presidency, amounting according to the last Returns to 21,485 Certificates, on which the sum of 26 lacs of Rupees are annually paid.

88. This can hardly be considered a large outlay for the proper inspection of the two Departments, when it is taken into consideration that a thoroughly strict investigation must be made, and when it is remembered that one fraud lately discovered by the accident of a family quarrel, shewed a loss to Government of more than 1,200 Rupees.*

* *Vide letter to Government from Superintendent of Pensions, No. 840, dated 18th July 1859.*

89. Should it however be considered inexpedient to sanction this extra expense at present, the Superintendent recommends that Committees be held annually, instead of triennially.

Remarks on paragraphs of Colonel Pritchard's Report.

Paragraphs 1 to 31. Having already been alluded to, require no further remark.

Paragraphs 32 to 37. Monthly Returns cannot be abolished, as from them alone this Office is furnished with the state of the Pensioners on the 1st of each month at each Station.

The Roll of Pensioners on Furlough, and Casualty Rolls must be forwarded monthly as usual.

Paragraphs 38 to 46. Have reference to the duty of the Military Auditor General, but the information in question may be afforded in the last Pay Certificate as suggested, and will save the labor complained of.

Paragraphs 47 to 48. No remark.

Paragraphs 49 to 50. There should be one uniform system of books for all Officers.

The form given in Appendix No. 2, is a good one.

Paragraph 51. The books mentioned should be adopted.

The Register of temporary Pensioners should have the names of the guarantees entered in the column of Remarks.

The Register of Family Payments with Acquittance Rolls should include Rice Money paid to the families.

Paragraph 52. No remark.

Paragraphs 53 to 62. As Pensioners are not allowed to retain their Pension Certificates, it would be impossible for Officers to identify them en route, and without such identification, it would be hazardous to pay them.

The practice of Pensioners retaining their Pension Certificate having led to fraud, the system has been abandoned.

They should certainly be allowed double the time to join their Stations that is usually granted to Effectives.

Paragraph 63. Men about to be transferred from Regiments to the Pension List, should, as here proposed, be directed in General Orders to be struck off the effective strength from some date sufficiently prospective to admit of their becoming aware of it beforehand.

Paragraphs 64 to 72. Pensioners should not be transferred from Regiments to Stations, excepting when the Regiments go on Field or Foreign service, on these occasions, they proceed to any Station they may select.

Paragraphs 73 to 74. No remark.

Paragraph 75. The Pensioner's Pension and Pay Certificate should be forwarded on the day that the Pensioner is granted his Passport.

Paragraphs 76 to 79. Orders have been issued from this Office, directing these Furlough Pensioners to join their Stations.

Paragraph 80. The allowance for the payment of Pensioners should be restricted to such only as are permanently attached to the Station.

Paragraphs 81 to 82. No remark.

Paragraph 83. A date must be fixed on which Pensioners will be paid every month, allowance being made for Sunday falling on that day.

Another date must be established for the payment of Family Certificates.

Orders have already been issued to this effect from this Office.

Paragraph 84. No remark.

Paragraph 85. The House-name should be inserted on Tickets.

Paragraphs 86 to 88. No remark.

Paragraph 89. Every Pensioner must be paid in the presence of the Officer in charge.

Paragraph 90. No remark.

Paragraph 91. The greatest caution should be used in exempting females from attendance at muster and payments.

Paragraphs 92 to 93. No remark.

Paragraphs 94 *to* 112. Disposed of under the head of "Colonel Pritchard, on "triennial Committees and Muster Masters."

The attention of Regimental and Station Committees should be especially drawn to the manner in which descriptions of individuals should be given, and they should see that the most striking peculiarities of Pensioners may not be omitted in their description.

Paragraphs 113 *to* 115.

Paragraphs 116 *to* 121. No remark.

Paragraphs 122 *to* 124. Stringent orders are required that Pension Certificates and Station Registers should be kept under lock and key.

Paragraphs 125 *to* 126. Refer to the duties of the Military Auditor General, but the attaching a copy of the Pension Certificate to the Abstract, appears quite unnecessary.

Paragraphs 127 *to* 139. No remark.

Paragraphs 140 *to* 141. These Triplicate Rolls have been dispensed with under Order of Government, No. 3933, dated 7th November 1859.

Paragraphs 142 *to* 149. No remark.

Paragraph 150. Special Cash Receipts are always sent when the Rolls have not been received in sufficient time to be included in the regular monthly remittances.

Paragraph 151. Replied to opposite paragraph 83.

Paragraph 152. No remark.

The opening of Accounts, with the Civil Authorities, would entail much additional correspondence without any proportionate advantage as according to the present system, payments will be made regularly every month on a certain fixed day.

Paragraphs 153 *to* 155.

Paragraphs 156 *to* 157. As payments vary so much, temporary advances cannot be taken up without throwing the risk on Government.

The loss from Casualties would become considerable.

Paragraphs 158 *to* 160. No remark.

There are very few to whom it would be any advantage to draw their Family money through the Officer Commanding the Regiment instead of through the Station Officer, but it would add to the correspondence and work of the Department.

Paragraph 161.

Paragraphs 162 *to* 165. No remark.

Paragraphs 166 *to* 167. Vide reply to paragraphs 153 and 155.

Paragraph 168. No remark.

Paragraph 169. Some of these forms are now furnished by the Superintendent.

Those included in Appendix No. 2, are generally simple acknowledgments, but none of them are of such frequent use in any one Office as to render printed forms necessary.

Paragraphs 170 *to* 182. Replied to under the head of "Colonel Pritchard on Cash Receipts."

Paragraphs 183 *to* 206. Replied to under the head of "Colonel Pritchard, on Unclaimed Family Certificates."

Paragraph 207. No remark.

Paragraph 208. If, as proposed here, a Committee were assembled at the nearest Station, the risk to Government would be very great, as it would be easier as well as a temptation to individuals to bring themselves forward as heirs, when in the absence of evidence to the contrary, there would be less chance of the fraud being discovered.

The only hardship at present is, that of joining the Regiment when it returns from Foreign service, but many, if not the majority would do this of their own accord.

When satisfactory reasons are given, the claimants are permitted to appear before a Committee at the nearest Station to which they may be residing.

Paragraph 209. The risk of paying the second Heir in case of the death of the first Heir, is preferable to that of paying the wrong individual.

Paragraph 210. No remark.

Paragraph 211. To remove the evil complained of, temporary Pensions should be granted for twelve months instead of six after the return of the Regiment to the Coast.

Paragraphs 212 *to* 213. No remark.

Paragraphs 214 *to* 215. The inaccuracies which occur in the Proceedings of Regimental Committees, might, in a great measure, be put a stop to, by orders from His Excellency the Commander-in-Chief.

Paragraph 216. Replied to under the head of "Proposition for transferring "certain duties from the Office of the Adjutant General to that "of the Superintendent of Pensions."

Paragraphs 217 *to* 219. No remark.

Paragraph 220. These claims can only be satisfactorily settled with the assistance of the Native Officers and men of the Regiment.

Paragraph 221. The reply to paragraph 211 of allowing twelve months instead of six to temporary Pensioners, is preferable.

Paragraphs 222 *to* 223. No remark.

Paragraph 224. The time originally allowed was three months, but was extended to six months.

Paragraphs 225 *to* 226. No remark.

Paragraph 227. This is not likely to be necessary with temporary Pensioners.

Paragraph 228. The reply to paragraph 208 is equally applicable to this.

Paragraph 229. No remark.

Paragraph 230. Temporary Pension Certificates should be granted to the Artillery, in the same manner as to the Infantry.

Paragraphs 231 *to* 232. The claims of the Heirs of the Sappers and Miners should be adjusted at once as in the Artillery, as a Register of Heirs is kept at Head Quarters.

Paragraphs 233 *to* 239. The reply to paragraph 208, renders further remark unnecessary.

Paragraph 240. There would probably be many cases which could not be decided, until the return of the Regiment.

Paragraphs 241 *to* 246. No remark.

Paragraph 247. The Heirs being generally "well known" in the Regiment, is an additional argument against the Committees being held away from the Regiment.

Paragraphs 248 *to* 250. No remark.

Paragraphs 251 *to* 253. The necessary orders recommended in these paragraphs as regards the duties of Officers Commanding Stations, should, in the judgment of the Superintendent, be issued.

Paragraphs 254 *to* 257. Replied to under the head of "Proposition for transferring "certain duties from the Office of the Adjutant General to "that of the Superintendent of Pensions."

Paragraphs 258 *to* 259. No remark.

The adoption of the plan proposed, *viz.*, that either of the four Officers quoted, should be permitted to grant a Certificate, would be of great advantage, and without any great risk would expedite business very much.

Paragraph 260.

Paragraph 261. This valuable suggestion should be also carried out.

Paragraph 262. No remark.

Paragraph 263. His Excellency the Commander-in-Chief cannot recommend * the compulsory introduction of the Marriage Register.

* *Last paragraph of letter from Adjutant General accompanying Colonel Pritchard's Report.*

If it were explained to the Regiment that the only object of keeping a correct record of Marriages, &c., was in order that the rightful heirs might be the more certainly identified, the objection to it on the part of the men, might be removed.

Paragraph 264. If the distinction (between those who die of disease contracted by their own imprudence, and those to whom no blame can be attached) be removed, it will, in a measure, expose Government to loss, and cannot therefore be recommended.

Paragraphs 265 *to* 266. It would not seem politic to waive the obligation which has hitherto been in vogue, *viz.*, that of requiring satisfactory evidence to prove the validity of the claim of an Heir whether wife or child.

The Superintendent is of opinion, that the claims of the legitimate Pensioners are too large to admit of Government entertaining the claims of any others.

Paragraphs 267 *to* 269. No remark.

Paragraphs 270 *to* 365. Replied to under the head of "Colonel Pritchard's suggestion for payment of Pensioners and Family Certificate holders by Circle Paymasters."

Proposition for transferring certain duties from the Office of the Adjutant General, to that of the Superintendent of Pensions.

90. Colonel Pritchard suggests* that the Adjutant General's Office should be relieved of the heavy work thrown upon it by the examination and supervision of the Proceedings of Committees on claims of Heirs to Pension.

* *Paras.* 254 *to* 257 *and* 216.

91. He intended to propose bringing the whole system connected with the Pensioning of Heirs, &c., under the control of one Department, and only hesitated as he understood that the subject had been previously finally disposed of.

92. His Excellency the Commander-in-Chief believes† the present system of devolving the duty on the Adjutant General's Department, is faulty, and conceives that it should be amended, and the duty of examination be transferred to the proper Officer.

† *Letter from Adjutant General accompanying Col. Pritchard's Report.*

93. Inquiry having been made from the Adjutant General as to what extra labor is thrown on the Officers of his Department by these claims, he replies as follows:—

"Generally a great deal of time is taken up in this way, of course some times more and "some times less, some of the cases involve points requiring the strictest care and attention, and "it is often as much as one Officer can do to get through what is required."

94. Regarding the Establishment that is entertained, he replies:—

"One Clerk on Rupees 110 per month, and a temporary Writer is also allowed who draws Pay for the time the Committee is actually sitting."

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95. The former Superintendent on being applied to, stated‡ that he could not undertake the supervision of these claims, unless another Officer were allowed as an Assistant.

‡ *Colonel Pritchard's Report, paragraph* 216.

96. The correspondence of this Office being very extensive, a great deal of the Superintendent's time is taken up in opening and giving orders on letters of ordinary routine.

97. The great number of Family Certificates, Monthly Returns, Alteration and Discontinuance Rolls, Statements, acknowledgments of letters and of Pension Certificates from one hundred and twenty-five different Stations have to be opened by him and are then transferred to the Manager, who also has to go through them all and distribute them to the different Clerks of the several minor Departments.

98. Much time is thus lost, but if the Manager were placed in a position to deal with them at once, to sign ordinary papers, in fact to be an Assistant, by being made an Uncovenanted Assistant, he would be enabled to dispose of a great portion of the correspondence, and the Superintendent would use his best endeavors to perform the duties hitherto conducted in the Adjutant General's Office.

99. Without such assistance, the additional labor which Colonel Pritchard designates "heavy work§ for a Department which numbers four Officers, could not be transacted where there is but one, and where the current duties are such as have required him to devote a great part of his time out of Office to the consideration of the present Report.

§ *Paragraph* 216.

100. To carry out this arrangement, it would be necessary to transfer the Writer now permanently employed in the Office of the Adjutant General, to this Department. For the mere scriptory duties of the Committee, the temporary Writer would not be requisite.

101. Should the Government coincide with this view, the Superintendent would respectfully suggest the present Manager, Mr. F. Borgonha, should be promoted as recommended, and his salary raised to 200 Rupees per month.

102. The Superintendent would not recommend this extra expense, were he not satisfied that it would at the same time render his Establishment more efficient—it would be a stimulus to exertion for an appointment would be created which would be an object of ambition both as regards the Pay and the position.

103. He has found that owing to the small allowances to individuals and the necessarily slow promotion, it has been too much the custom for Clerks to enter this Office as a convenient stepping-stone to other and better paid appointments elsewhere.

104. The Manager's present salary is 120 Rupees per mensem, the increase of 80 Rupees would make it 960 Rupees per annum, and deducting from this, the salary of the second Writer employed temporarily in the Adjutant General's Office, and which during the last twelve months, has been a little over 100 Rupees, the additional cost would be altogether 860 Rupees per annum.

Memorandum from the Superintendent of Pensions, Fort Saint George, 12th March 1860, *No.* 1087; *to the Secretary to Government, Military Department, Fort Saint George.*

The Superintendent of Pensions, in forwarding the List of Stations at which Native Pensioners are paid, as requested by the Military Secretary to Government in his Memorandum of 7th instant, has the honor to state, that the number is reduced from 125 to 123, in consequence of Russelcondah being no longer a Military Station, and one of the Regiments which had Pensioners having embarked for Foreign service.

LIST.

Stations.	Average number of Pensioners.	Average monthly allowance drawn.
Arcot...	1,263	60
Arnee..	1,407	66
Bangalore...	2,610	105
Belgaum...	98	0
Bellary...	843	43
Berhampore... ...	619	34
Calicut...	5	0
Cannanore...	139	15
Chicacole...	2,253	105
Chingleput... ..	412	41
Chittoor...	449	43
Cochin...	14	0
Coimbatore...	38	10
Combaconum... ...	266	20
Condapilly... ...	272	36
Cuddalore...	827	58
Cuddapah...	262	20
Cumbum...	190	17
Cuttack...	41	10
Dharwar...	22	0
Dindigul...	305	22
Dowlaishweram... ...	29	10
Ellore...	2,079	105
French Rocks	304	22
Ghooty...	32	10
Guntoor..	582	48
Honore...	10	0
Hoosingabad..... ...	67	10
Hoonsoor...	39	10
Hurryhur...	178	17
Jackatallah..	4	0
Jaulnah...	94	30
Jubbulpore...	20	0
Kamptee..	1,523	71
Kimedy...	9	0
Kurnool...	108	14
Madras...	3,281	205
Madura..	929	47
Malacca...	1	0
Mangalore...	110	14
Masulipatam..... ...	1,762	95
Mercara...	158	16
Mergui...	1	0
Moulmein...	12	0
Mount...	1,339	63
Mysore..	132	15
Negapatam...	71	10
Neilgherries..... ...	16	0
Nellore...	472	44
Nursingapore... ..	1	0
Ongole...	216	18
Palamcottah...	491	29
Palaveram...	253	20
Palcondah...	218	18
Paulghaut...	73	10
Penang...	7	0
Poonamallee..... ...	295	21
Quilon...	68	10
Rajahmundry... ...	1,250	75
Ramnad...	105	14
Royacottah..... ...	345	38
Salem...	179	32
Samulcottah	850	59
Saugor..	4	0
Secunderabad.. ...	1,098	54
Sedasheghur... ...	28	10
Seetabuldee... ...	4	0
Sirce...	2	0
Shoay Gheen... ...	4	0
Sholapore..	24	0
Tanjore...	879	45
Tellicherry..	4	0
Thyatmyo...	1	0
Tranquebar... ..	21	0
Trevandrum... ...	13	0
Trichinopoly... ...	2,644	105
Trichoor...	4	0
Tripassore..	94	14
Vellore...	4,142	105
Vizagapatam... ...	1,988	105
Vizianagram...	963	48
Divisions.		
Astagram...	27	10
Bangalore...	459	28
Chittledroog	82	14
Nugger...	16	0
Collectors.		
Bellary...	30	10
Chingleput...	25	10
Chittoor...	265	20
Coimbatore...	27	10
Cuddalore...	149	16
Cuddapah...	20	0
Ganjam...	8	0
Guntoor in K. Dt... ...	13	0
Madura...	6	0
Malabar...	12	0
Mangalore	1	0
Masulipatam....	16	0
Nellore...	66	10
Rajahmundry Godavery District...	26	10
Salem...	293	21
Tanjore...	116	14
Tinnevelly..... ...	13	0
Trichinopoly... ...	22	0
Vizagapatam... ..	15	0

List.—(Continued.)

Corps.	Average number of Pensioners.	Average monthly allowance drawn.	
1st Regiment Light Cavalry... ...	2	0	No allowance drawn. *Vide* N. B. following paragraph 3, Section 19, Page 394, Pay and Audit Regulations.
6th do.	1	0	
7th do. Native Infantry... ...	59	0	
9th do. do.	53	0	
10th do. do.	59	0	
18th do. do.	35	0	
25th do. do.	100	0	
26th do. do.	60	0	
32nd do. do.	30	0	
36th do. do.	103	0	
38th do. do.	58	0	
40th do. do.	31	0	
43rd do. do.	33	0	
15th do. do.	47	0	
46th do. do.	65	0	
47th do. do.	19	0	
48th do. do.	33	0	
51st do. do.	2	0	
2nd Native Veteran Battalion... ...	21	0	

(Signed) H. ROBERTS, Captain,
Supt. of Family Payments and Pensions.

From the Superintendent of Family Payments and Pensions, Fort Saint George, 16th February 1861, No. 6948; to the Secretary to Government, Military Department, Fort Saint George.

By the order of Government given in the margin, the payment of Military Pensions and Family Certificates in the Coimbatore, Madura and Tanjore Districts, was transferred to the superintendence of Collectors, and I was directed to report at the end of three months, (*i. e.*, after August 1860) the result of the experiment.

No. 1762, *dated* 11*th May* 1860.

2. With regard to the Family Payment Department, the Regulations require that all sums remitted to Officers in charge shall, if unclaimed, be returned to this Office at the expiration of four months.

3. In the Pension Department, a system of pre-audit was established by the late Acting Accountant General, which, at its introduction, caused some little delay in the payments made to Pensioners.

4. The circumstances mentioned in the above two paragraphs, will account for what might otherwise appear to be an unnecessary delay in making this report.

5. According to the system under trial, the duty of making the disbursements, falls on the Officers in charge of Treasuries, and thus much delay is avoided.

6. The fact of the recipients being able to reside more in their own villages is also a great advantage.

7. The Reports from the Stations mentioned in the first paragraph, are satisfactory, and lead me to consider that the experiment has been successful.

Proceedings of the Madras Government, Revenue Department.

Read the following Proceedings of the Board of Revenue, dated 8th May 1861, *No.* 2348.

Read the following Reports on the working of the new system of paying Military Pensioners, &c., in the Districts through the Civil Department.

From the Collector of Tanjore, Vallum, 13*th February* 1861, *No.* 53.

I have the honor to acknowledge the receipt of the Proceedings of the Madras Government, dated the 26th ultimo, No. 186, calling for a Report on the working of the new system for the payment of Military Pensions, &c., in this District.

2. In reply, I beg to state that the charge of these Pensions and the payments on Family Certificates, was transferred to the Civil Department on the dates noted in the margin, when the June and July payments were in arrears. A Statement is enclosed, shewing the operations of the Department since, from which it will be seen, that the number of Pensioners and Certificate holders has gone on increasing from June, and that the monthly payments on both these accounts average nearly Rupees 8,000. The dates given in the last two columns of the Statement will shew that the Department has come into working order. It is now under the immediate management of the Deputy Collector in charge of the Treasury. The Pension Abstracts and the periodical Returns are sent in regularly, and no complaints of delay or inconvenience to the recipients on the one hand, nor of difficulty in any respect in carrying on the duties have hitherto been brought to notice. The Superintendent of Pensions and the Paymaster Southern Division will, however, I conceive, be better able to judge as to the success or the contrary of the new system.

Tanjore, 22nd August 1860.
Combaconum, 26th July ,,
Negapatam, 27th July ,,
Tranquebar, 6th August ,,

Statement shewing the operations of the Military Pension and Family Payment Departments in Tanjore, since they came into the Civil Department.

Months.	Stations.	Number of Pensioners.	Amount of Pension.			Number of Family Ticket holders.	Amount of Pay.			Total number of individual.	Total amount of Pay drawn.			Date of Order for Military Pension payments.	Date of Order for Family payments.
			Rs.	A.	P.		Rs.	A.	P.		Rs.	A.	P.		
June... ...	Tanjore...	623	4,554	12	5	163	973	0	0	786	5,527	12	5	3rd Septr. 1860... ..	12th Septr. 1860.
	Combaconum....	228	1,880	2	7	47	300	0	0	275	2,180	2	7	8th do. ...	12th do.
	Negapatam...	108	714	15	11	11	86	0	0	119	800	15	11	Paid by Comg. Officer.	15th do.
		959	7,149	14	11	221	1,359	0	0	1,180	8,508	14	11		
July.....	Tanjore...	625	3,337	13	0	160	962	0	0	785	4,299	13	0	5th Septr. 1860... ..	12th do.
	Combaconum..	233	1,753	7	5	46	294	0	0	279	2,047	7	5	3rd do. ...	12th do.
	Negapatam...	111	563	5	8	11	86	0	0	122	649	5	8	31st Augt. ,, ...	15th do.
		969	5,654	10	1	217	1,342	0	0	1,186	6,996	10	1		
August.. ...	Tanjore...	675	4,469	0	0	157	948	8	0	832	5,417	8	0	25th Septr. 1860... ...	17th do.
	Combaconum....	255	1,934	2	6	50	314	0	0	305	2,248	2	6	22nd do. ...	27th do.
	Negapatam...	111	651	3	7	11	86	0	0	122	737	3	7	18th do. ...	27th do.
		1,041	7,054	6	1	218	1,348	8	0	1,259	8,402	14	1		
September..	Tanjore...	703	3,849	11	3	155	920	0	0	858	4,769	11	3	13th Octr. 1860... ...	10th Octr. 1860.
	Combaconum...	251	1,701	0	3	50	314	0	0	301	2,015	0	3	10th do. ...	10th do.
	Negapatam..	117	800	3	2	11	86	0	0	128	886	3	2	16th do. ...	16th Septr. ,,
		1,071	6,350	14	8	216	1,320	0	0	1,287	7,670	14	8		
... October.	Tanjore...	736	4,726	1	9	154	911	0	0	890	5,637	1	9	4th Novr. 1860... ...	16th Novr. ,,
	Combaconum.	246	1,778	3	0	50	314	0	0	296	2,092	3	0	5th do. ...	15th do.
	Negapatam...	118	913	13	0	11	86	0	0	129	999	13	0	5th do. ...	15th do.
		1,100	7,418	1	9	215	1,311	0	0	1,315	8,729	1	9		

Statement shewing the operations of the Military Pension and Family Payment Departments, &c.—(Continued.)

Months.	Stations.	Number of Pensioners.	Amount of Pension. Rs.	Amount of Pension. A.	Amount of Pension. P.	Number of Family Ticket holders.	Amount of Pay. Rs.	Amount of Pay. A.	Amount of Pay. P.	Total number of individual.	Total amount of Pay drawn. Rs.	Total amount of Pay drawn. A.	Total amount of Pay drawn. P.	Date of Order for Military Pension payments.	Date of Order for Family payments.
November...	Tanjore...	736	3,852	13	0	152	889	0	0	888	4,741	13	0	4th Decr. 1860...	11th Decr. 1860.
	Combaconum...	252	1,963	0	11	45	296	0	0	297	2,249	0	11	4th do.	13th do.
	Negapatam...	122	810	12	8	12	106	0	0	134	916	12	8	4th do.	13th do.
		1,110	6,626	10	7	209	1,281	0	0	1,319	7,907	10	7		
December...	Tanjore...	732	4,098	9	2	141	821	0	0	873	4,919	9	2	1st Jany. 1861...	15th Jany. 1861.
	Combaconum.	244	1,629	6	11	43	283	0	0	287	1,912	6	11	31st Decr. 1860..	15th do.
	Negapatam...	122	879	7	7	10	86	0	0	132	965	7	7	31st do.	15th do.
		1,098	6,607	7	8	194	1,190	0	0	1,292	7,797	7	8		

(Signed) W. M. CADELL,
Collector.

TANJORE,
13th February 1861.

From the Collector of Coimbatore, 14th February 1861, *No.* 33.

With reference to the Proceedings of the Board of Revenue, dated 1st instant, No. 572, communicating the Order of Government of the 26th ultimo, No. 186, I have the honor to forward copy of a Report* I have lately submitted to the Superintendent of Pensions, from which it will appear, that the transfer to my Department of the payment to Military Pensioners and holders of Family Certificates, has not produced any inconvenience to them; but has rather facilitated the payment, more speedily than was usual when under the Military Department. The preparation of the monthly Muster Rolls, Abstracts and other documents in connection with the Pensioners has, however, imposed additional labor on my Establishment, and it is really necessary that I should be allowed a Writer on 10 Rupees for this extra duty, as requested in my letter to the Superintendent of Pensions.

Dated 31st December 1860, *No* 494.

2. The payment is made under the immediate superintendence of the Deputy Collector in charge of the Treasury, and particular attention is paid to the subject, so as effectually to prevent any inconvenience to the recipients on the one hand, or fraud upon the State on the other.

From the Collector of Coimbatore, 31st December 1860, *No.* 494; *to the Superintendent of Pensions and Family Payments.*

In reply to your letter of the 21st instant, No. 5798, I have the honor to forward a Statement, shewing the number of Military Pensioners and holders of Family Certificates, &c., with the amount paid to them for June, July and August 1860.

2. The transfer of their payment to this Office has caused no confusion. The Pensioners receive their stipend on the 1st of every month; the amount being debited in my Accounts to the head of "Miscellaneous Advances" and subsequently remitted by the Paymaster at Trichinopoly with reference to the Pay Abstracts furnished to that Officer—the amount due to holders of Family Certificates is likewise disbursed as soon as the usual Cash Receipt is received from your Office, and there has hitherto been no complaint of delay or other inconvenience.

3. The Pensioners were formerly paid by the middle of the month after the receipt of the usual draft from the Paymaster, and as they now obtain their payments earlier, their transfer to this Department would appear to be an advantage to them.

4. I would however observe, that this arrangement has imposed considerable additional labor on my Establishment already fully engaged. The preparation of Pay Abstracts, Muster Rolls and various other documents, is a heavy work. In their order of the 27th September 1859, No. 3422, (since extended* to Civil Officers) the Government have directed that the regulated allowance provided for the payment of Pensioners and holders of Family Certificates should be passed to all officials who may be placed in charge of such payments; but this order I believe, can only be made applicable in cases in which the Pensioners, &c., amount to 100 or more in number, and as the aggregate number of persons at present drawing pay from this Department, does not exceed seventy eight, I would request the favor of your obtaining the sanction of Government for the entertainment of a Writer at 10 Rupees a month for this extra duty, which can be drawn from the Military Department as provided for in paragraph 5 of the Order of Government, dated 27th January 1835, No. 50.

Vide Order of Government 13th December 1860.

Vide Official Gazette for 1835, *Page* 58.

[*Statement*

Statement shewing the amount of sums paid to the Military Pensioners, &c., residing in the District of Coimbatore, from June to August 1860.

Class.	Disbursements made in July for June 1860.				Disbursements made in August for July 1860.				Disbursements made in September for August 1860.				Grand Total.				Remarks.
	No.	Pay.	Rice Money.	Total.	No.	Pay.	Rice Money.	Total.	No.	Pay.	Rice Money.	Total.					
European and Native Pensioners.																	
1st Class Gunner... ...	.....	.....	.....	.....	.....	.....	.....	.....	1	15 2 10	0 12 10	15 15 8	15 15 8				
2nd Class Havildar and Privates.... ...	15	92 4 2	13 13 2	106 1 4	16	99 13 11	16 10 4	116 8 3	15	80 4 0	15 8 3	318 14 6					
3rd Class Lascar... ...	1	3 2 8	....	3 2 8	1	3 2 8	....	3 2 8	1	3 2 8	....	9 8 0					
7th Class Heirs... ...	5	28 0 0	....	28 0 0	4	24 8 0	....	24 8 0	4	24 8 0	....	77 0 0					
Total...	21	123 6 10	13 13 2	137 4 0	22	142 11 5	17 7 2	160 2 7	20	107 14 8	16 0 11	123 15 7	421 6 2				
On Furlough.																	
1st Class Gunner... ...	1	14 11 0	....	14 11 0	1	15 2 10	....	15 2 10	.....	....	....	....	29 13 10				
2nd Class Havildar and Privates... ...	1	7 0 0	....	7 0 0	2	11 0 0	....	11 0 0	2	11 0 0	....	29 0 0					
3rd Class Lascar... ...	1	3 2 8	....	3 2 8	1	3 2 8	....	3 2 8	1	3 2 8	....	9 8 0					
7th Class Heirs... ...	1	3 8 0	....	3 8 0	1	3 8 0	....	3 8 0	1	3 8 0	....	10 8 0					
Total...	4	28 5 8	....	28 5 8	5	32 13 6	....	32 13 6	4	17 10 8	....	78 13 10					
Detail of different Corps.																	
2nd Class Havildar and Privates... ...	2	14 0 0	....	14 0 0	6	61 0 0	....	61 0 0	.....	....	....	....	110 0 0				
Recruit Boy... ...	1	3 8 0	....	3 8 0	1	3 8 0	....	3 8 0	.....	....	....	....	10 8 0				
Total...	3	17 8 0	....	17 8 0	7	64 8 0	....	64 8 0	.....	....	....	....	120 8 0				
Payment of Family Certificates... ...	8	40 0 0	....	40 0 0	8	40 0 0	....	40 0 0	8	40 0 0	....	120 0 0					
Grand Total...	36	209 4 6	13 13 2	223 1 8	41	264 14 1	17 7 2	282 5 3	39	219 4 2	16 0 11	235 5 1	740 12 0				

COIMBATORE,
31st December 1860.

(Signed) E. B. THOMAS,
Collector.

From the Collector of Madura, 4th March 1861, *No.* 75.

With reference to the Proceedings of the Board of Revenue, No. 572, dated 1st February 1861, communicating the order of Government of the 26th January last, I have the honor to furnish the Report called for in paragraph 5 of the Proceedings of the Madras Government, dated 11th May 1860, on the change made in the system of paying the Military Pensioners and holders of Family Payment Certificates in this District.

2. Charge of the above Pensioners, &c. in the Stations of Madura, Dindigul and Ramnad, was taken on the 20th July 1860, by the Deputy Collector in charge of the Treasury, the Tahsildar of Dindigul and the Salt Amildar at Ramnad, respectively.

3. The whole superintendence of this duty is entrusted to the Deputy Collector in charge of the Treasury, who keeps separate Accounts of each of the above three Stations.

4. Payment to the Pensioners, &c., at Madura, is made by the Deputy Collector, and at Dindigul and Ramnad, by the Tahsildar and Salt Amildar upon the written order of the Deputy Collector, sent with a detailed list of the Pensioners, which list is returned to him by the Tahsildar, &c., with the acquittances of the parties after payment is made.

5. These payments are made in advance debiting the amount in the Accounts to the head "Miscellaneous advance," and the necessary Abstracts and Rolls are prepared, as was done in the Military Department and sent to the Paymaster, Southern Division, who furnishes a bill for the amount so paid in advance. The necessary adjustment is then made in the Accounts, and any undisbursed balance remaining, is then credited to the head "Deposits" and paid to the Pensioners when they present themselves to receive the same. A Return is also forwarded to the Superintendent of Pensions at Madras of the Pensioners at the above three Stations.

6. As regards the holders of Family Certificates, the payments are made as above on the receipt of Cash Receipts from the Superintendent of Pensions in each month, and the amount thereof is at once debited to the head of Superintendent of Family Payments, minus to the "Military Books," and any amount remaining to be paid at the close of the month is carried to "Deposits," minor head "Unclaimed family payment" and discharged in the subsequent months, and any amount left undrawn for four months successively is remitted to the Superintendent of Pensions, as per instructions of the Accountant General.

7. The Pensioners of the Madura Station are mustered before the Deputy Collector once in every four months, *i. e.*, on the 1st January, 1st May and 1st September, and at Dindigul by the Sub-Collector, and at Ramnad by the Deputy Collector.

8. The annexed is a Memorandum of the Military Pensioners, &c., in this District, which will shew an increase of ninety in number in the Pensioners, and a decrease of fourteen in the holders of Family Certificates since their transfer to this Department. Besides these Pensioners, the details of different Corps absent on leave, on an average seventy persons, are monthly paid at Madura.

MEMORANDUM.

Pensioners.	No. when transferred to the Revenue Department.	No. on the 1st February 1861.	Increase.	Decrease.
			RS.	RS.
Madura.....	520	570	50	...
Dindigul.....	130	160	30	...
Ramnad.....	90	100	10	...
Total.....	740	830	90	..

Family Certificate Holders.	No. when transferred to the Revenue Department.	No. on the 1st February 1860.	Increase.	Decrease.
			RS.	RS.
Madura.....	160	150	...	10
Dindigul.....	78	74	...	4
Ramnad.....	5	5	...	...
Total.....	243	229	...	14

	RS.
Increase in Pensioners.....	90
Decrease in Family Certificate holders.....	14
Net increase.....	76

9. I beg to conclude, that although great inconvenience was at first felt in the Office in conducting these additional and novel duties since the entertainment of the Establishment from the regulated allowance sanctioned by Government on the 13th December 1860, the business is carried on easily and satisfactorily.

1. Resolved, that the foregoing communications be submitted for the consideration and orders of Government, with reference to their Proceedings in the Revenue Department, No. 805, dated* 18th May 1860, and No. 186, dated† 26th January 1861.

*In Cons. 18th May 1860, No. 2323.
†In Cons. 28th January 1861, No. 531.

2. The above Reports are from the Collectors of Tanjore, Madura and Coimbatore, on the experiment initiated in those Districts of paying Military Pensioners, holders of Family Certificates, &c., through the Civil Department.

3. The operations reported on, include the Pensions, &c., paid in June 1860, the month following that of the Government Order directing the change, so that no time was lost in introducing the new system. The Treasury Deputy Collectors are charged with its immediate management, and it is reported to be working easily and satisfactorily in all three Districts, any delay and difficulty that might have occurred in the first payments being no longer experienced.

No. 805, dated 18th, in Cons. 18th May 1860, Revenue Department, No. 2323.

4. The following Abstract shews the number of months embraced by each Report, the Stations at which payments were made, the monthly average of the latter and of the recipients including the details of Corps, absent on leave from their respective Stations:—

Districts.	Months.	Stations.	Monthly average of payments.	Monthly average of recipients.
			Rupees.	
Tanjore.....	7th, from June to December 1860.	Tanjore, Combaconum, Negapatam and Tranquebar.....	8000	1261
Madura.....	8th, from June to January 1861.	Madura, Dindigul and Ramnad.....	Not given.	1091
Coimbatore.....	3rd, from June to August 1860.	Coimbatore.....	247	39

5. The mode in which the payments are made in Madura and Coimbatore, is fully explained by the Collectors of those Districts, and is briefly as follows:—

All payments, whether of Pensions or on Family Certificates, &c., at the Húzúr, are made by the Deputy Collector and in the Tàluqs by the Tahsíldàrs on his written authority, separate Accounts for each Station being also kept by himself. At Ramnad, the disbursements are entrusted to the Salt Amildar, but the Deputy Collector there, is charged with the duty of mustering the payees. To enable the Tahsíldàrs, to make the requisite payments, a detailed list is forwarded to them which is returned to the Deputy with the acquittances of the recipients entered in it.

The Pensions are paid on the 1st of the month following that for which they are due, in anticipation of the bill which the Division Paymaster duly transmits on receipt of the Abstract and Rolls, which are prepared in the same manner as obtained in the Military Department, and furnished to him by the Deputy Collector. Until receipt of the bills, the sums paid as above, are shewn in the Accounts under the head "Miscellaneous Advance" and ultimately adjusted; any undisbursed balance of the amount of the bill being credited to the head "Deposits" until paid away to the proper parties when they present themselves. A Return of the Pensioners appears to be forwarded monthly to the Superintendent of Pensions at Madras.

Payments on Family Certificates are made on receipt of Cash Receipts from the Superintendent of Pensions in each month, and are immediately adjusted, any balance remaining unpaid at the close of the month being credited to "Deposits" (minor head "Unclaimed Family payment") and gradually disbursed. Should the amount of any Certificate, however, be undrawn for four successive months, it is remitted to the Superintendent of Pensions.

6. In Madura, the Pensioners at the Húzúr are mustered once in four months by the Treasury Deputy, and at Dindigul by the Sub-Collector.

7. As the Order of Government in the Revenue Department, No. 2391, dated 13th December 1860, provides no extra aid in Districts where the holders of Pensions and Family Certificates may fall short of 100, the Collector of Coimbatore applies for a Writer on ten Rupees per mensem, as provided in such cases in paragraph 2, Section 19 of the Pay and Audit Regulations, page 394. The request is also contained in the copy (herewith submitted) of the Collector's letter to the Superintendent of Pensions and Family Payments, who will doubtless give it consideration in his general Report to Government.

In Cons, 14th December 1860, No. 6556.

(A true Extract.)

(Signed) W. HUDLESTON,
Secretary.

ORDER THEREON, 29th May 1861, No. 1109.

Ordered to be communicated to the Military Department, with reference to the orders in that Department noted in the margin.

11th May 1860, No. 1769.
1st December 1860, No. 4374.

(True Extract.)

(Signed) J. D. SIM,
Secretary to Government.

Memorandum from the Superintendent of Family Payments, Fort Saint George, 25th July 1861, No. 1836; to the Secretary to Government, Military Department, Fort Saint George.

The Superintendent of Family Payments has the honor to state, with reference to a Memorandum of yesterday's date from the Military Secretary to Government, that the balance now on hand of unclaimed Family money alluded to in letter No. 5597, of 1st December 1859, amounts to Rupees 823-0-8.

2. The measures adopted for restoring the same to its rightful owners, consist, in forwarding to Officers Commanding Corps, &c., the remittances as they are traced out in the examination of the Accounts and in course of correspondence.

Memorandum from the Superintendent of Pensions, Fort Saint George, 21st August 1861, No. 1666; to the Secretary to Government, Military Department.

With reference to Memorandum from the Secretary to Government, Military Department, dated 19th instant, the Superintendent of Pensions has the honor to forward a List of the several Stations and Districts at which Pensioners are now paid by the Civil Authorities, and to state for the information of Government, that the system has worked satisfactorily.

List of Stations where Pensioners are paid by the Civil Authorities.

Cochin.... ...	
Paulghaut... ...	
Sedashegur.... ...	Collector of Malabar and Canara.
Tellicherry.... ...	
Manantoddy.... ...	
Honore.....	Collector of North Canara at Sirse.
Nellore....	
Ongole....	Collector of Nellore.
Palcondah.... ...	Collector of Vizagapatam.
Neilgherries...	Collector of Ootacamund.
Ghooty...	Collector of Bellary.

(Signed) H. ROBERTS, Captain,
Superintendent of Pensions.

ORDER, No. 4306, *27th November* 1861.

First.—The disbursement of Pensions.
Second.—The system regulating the grant and payment of Family Remittances by Native Troops on Foreign or Field Service.
Third.—The adjustment of the claims of Heirs of men killed in Action or dying on Foreign Service.

With the foregoing letter from the Adjutant General of the Army, the late Commander-in-Chief, Sir Patrick Grant, K. C. B., submitted, with his own observations, Lieutenant Colonel Pritchard's Report on the points marginally cited, connected with the Military Pension and Family Payment system obtaining in this Presidency, which that Officer had been appointed to investigate in Minutes of Consultation, No. 325, dated 25th January 1858.

* *No. 5597, dated 1st December 1859.*

2. The Reports from the Military Auditor General (now Controller of Military Finance) and Superintendent of Family Payments and Pensions,* which immediately follow the letter from the Adjutant General, contain the remarks of those functionaries on the several suggestions made by Lieutenant Colonel Pritchard for the correction of existing defects.

Experimental payment of Pensioners, &c., by Civil Authorities.

Minutes of Consultation, 11th May 1860, No. 1769.

3. While these papers were under consideration by Government, the Commander-in-Chief brought to notice, that, on the occasion of the relief by Police of the several Out-posts in the Southern Division, effective European Officers had to be left behind to take charge of Pension and Family Payment Offices, and on this representation, Government resolved to ascertain, by experiment, whether the disbursement of Military Pensions and Family Assignments might not be conveniently transferred to the Civil Authorities.

Civil Districts selected for the experiment.

4. The Districts of Coimbatore, Tanjore and Madura, comprised within the Southern Division of the Army, were selected for the experiment, and pending its result, further consideration of Colonel Pritchard's Report was deferred.

5. The Proceedings of Government in the Revenue Department recorded above, contain the Reports of the three Collectors on the working of the experiment; and the Governor in Council having carefully considered them, as also Colonel Pritchard's very full and able Report, proceeds to pass remarks and orders on the whole subject.

Result of experiment.

6. The experiment has been very successful in all three Districts. "Pensions" it is stated "are paid on the first of the month following that for which they are due," and "Payments on Family Certificates" immediately "on receipt of Cash Receipts from the Superintendent of Pensions in each month:" thus fully realizing one of the two objects in view, *viz.*, the prevention of inconvenience to recipients.

7. The arrangement itself is well calculated to secure the second object in view, *viz.*, the prevention of fraud; for, in the first place, it renders unnecessary the maintenance of a separate Paying Officer with a separate Treasury or Cash Chest for the purpose of paying Pensions, &c., and, in the second, it assigns to the recognized Financial Officer of Government in each District the legitimate duty of disbursing the public money. The possibility of fraud is thus confined to the narrowest limits, and the smallest payment is made under all the safeguards of the largest disbursements.

Pensioners, &c., paid by Civil Authorities at certain other places also.

Cochin. *Nellore.*
Paulghaut. *Ongole.*
Sedashegur. *Palcondah.*
Tellicherry. *Ootacamund.*
Manantoddy. *Ghooty.*
Honore.

8. Under the Notification of the 21st August 1860, Military Pensioners and holders of Family Certificates at the Stations marginally noted, have also been paid by the Civil Authorities, and the Superintendent reports in his Memorandum, No. 1666 of 21st August last, recorded above, that at those places likewise, "the system has worked satisfactorily."

Employment of Civil agency not novel.

9. As remarked in the Order of 11th May 1860, No. 1769, the practice of paying Military Pensioners, &c., through the agency of the Civil Authorities generally, is but the extension of an arrangement already recognized and provided for by Regulation, and the result of the experiment which has been made, establishes both the feasibility and advantages of the measure.

The arrangement part of the ordinary financial machinery of Government.

10. Strictly speaking, however, the arrangement was no experiment, but *part of the ordinary financial machinery of Government*; and having appointed a trust-worthy Deputy Collector to the charge of every Collector's Treasury, and raised the salaries and improved the position of the Tahsildars, it is only right that the State should get the full benefit of their services. As permanent professional Financial Officers, they are better agents for making payments than inexperienced or Invalid Military Officers, who have generally taken the duty merely because they happened to be stationed at the place.

General adoption of the arrangement ordered.

Bangalore.
Secunderabad.
Jaulnah.
Kamptee and other places beyond Frontier.

11. On these considerations, and with reference to the successful introduction and working of the system in the Coimbatore, Tanjore and Madura Districts, the Governor in Council resolves that, with the exception of *Madras* and the Stations specified in the margin, and of Pensioners residing with Regiments, the duties connected with the payment of Military Pensions and Family Certificates shall, from the 1st January 1862, be conducted throughout this Presidency by the Officers in immediate charge of Civil Treasuries, Zillah or Talúq—to whom the Military Officers now entrusted with those duties will make over charge from that date.

Civil Authorities to be furnished with Rules.

12. The Superintendent of Family Payments and Pensions, and the Accountant General, will, at once, issue the necessary general instructions to the Civil Authorities; and the former Officer will, as soon after as possible, furnish for the guidance of Paying Officers, copies of all Rules and Forms in force on the subject, as modified by this Order;—previously submitting the revised Code for the approval of Government.

Office Establishments not to be increased.

13. Government look with confidence to the Collectors of Districts for their cordial co-operation in giving effect to, and successfully carrying out, the measure now sanctioned. The allowance now claimable by Civil Officers under Military Regulations for paying Pensions and

Family Certificates, will cease from the 1st January 1862, and His Excellency in Council expects that all Officers concerned will, in recognition of the necessity for economy in all branches of the Service, refrain from applying for increases to existing Establishments merely because some additional work has to be performed. Where, however, an extra Clerk may be really necessary, and it is clearly shewn that such is the case, Government will be prepared to accord the requisite sanction.

Lieutenant Colonel Pritchard's Report.

14. The opening paragraphs (1 to 7) of this paper, do not call for remark.

Officers in charge.
Paragraphs 8 *to* 18.

15. Under the operation of this Order, a comparatively small number of Military Officers will hereafter be employed on the duty of disbursing the Pensions and Family Assignments of Native Troops; and the Governor in Council is of opinion, that the few who must continue to be so employed, should be better paid than heretofore. The best method of effecting this, would, His Excellency thinks, be to apply to those Officers the principle which regulates the salary of the Officer in charge at the Presidency. This point will be referred for the early consideration and report of the Controller of Military Finance, who, in submitting his views thereon, will suggest a suitable scale of remuneration—the aggregate expenditure for the payment of Pensioners being kept within the present sanctioned limit on this account.

Offices and furniture.
Paragraphs 19 *to* 21.

16. The new arrangement will obviate, in a great measure, the inconvenience occasioned to Pensioners by the frequent change of Station Offices, referred to by Colonel Pritchard. All furniture, the property of Government, surplus in consequence of the transfer of the duties to the Civil Authorities, will be returned into Store.

Writers.
Paragraphs 22 *to* 29.

17. Government do not think it would be of any use to propose to the Government of India, at the present time, that the Writers of Military Pension Paymasters should be registered as public servants—neither will the measure be hereafter so much required as the duties will generally be performed by the Establishment of the Treasury Deputy Collectors. The serious evils noticed by Colonel Pritchard as resulting from the employment of private Clerks, are mainly owing to the inattention and indifference of the Paying Officers themselves; the remedy, therefore, is in their own hands. The Superintendent will again impress upon all Officers concerned, their immediate and personal responsibility for the acts of their servants, and warn them that Government will hold them responsible for any loss which may result from their own supineness or the dishonesty of those whom they may employ.

Documents required from Stations.
Paragraphs 30 *to* 46.

18. It is not considered advisable, to discontinue the monthly Returns now furnished by Officers in charge of Pensioners, exhibiting the Pensioners who have and those who have not been paid.

Proceedings 19*th November* 1860, *No.* 4195.

19. With reference to paragraphs 38 to 46, the Governor in Council observes, that, under paragraph 1 of G. O. G. No. 485, dated 20th November 1860, a simple Certificate readily granted is "to be attached to the first Abstracts of Pay to Pensioners" in lieu of the authenticated copy of the Pension Certificate formerly required.

Records.
Paragraphs 47 *to* 52.

20. The Governor in Council approves of one uniform system of Registers and other Records being established for all Pension Offices. The Superintendent will accordingly issue the necessary instructions on the subject of Officers concerned, adopting Lieutenant Colonel Pritchard's suggestions, with such modifications as may be found practically necessary.

Printed Forms.

21. The Forms of routine Letters, Reports and Returns required for distribution to Pension Officers, will be printed at the Fort Saint George Press, on the requisition of the Superintendent of Pensions.

Rules relating to Pensioners joining their Stations.
Paragraphs 53 *to* 63.

22. Paragraphs 2 to 6 of the G. O. G. quoted in paragraph 19 of this Order, and G. O. G., No. 91 of 15th March 1861, meet, as far as is deemed expedient, the suggestions offered by

Colonel Pritchard, in view to save Pensioners proceeding to their first Stations from privation and inconvenience while *en route*.

Residence with Regiments.
Paragraphs 64 *to* 72.

23. Pensioners will be permitted to reside and draw Pension with any Regiment not on Field or Foreign Service, which they may select, and will be subject to removal only in case of misconduct, provided, however, that they have previously served in the Regiment in question, or have their next of kin serving with it. They can only, however, be permitted to reside in the Lines, with the sanction of the Commanding Officer, under whose orders they will be paid. The transfer of such Pensioners from Regiments to the "Stations" where the Corps may be quartered, will not be permitted.

Furloughs.
Paragraphs 73 *to* 81.

24. The Governor in Council sees no objection to the Rule, proposed in paragraph 75 of Colonel Pritchard's Report, being adopted.

25. The regulated allowance to Military Officers in charge for the payment of Pensioners will, in future, be granted only for the number actually drawn for at the Station in each month.

26. The Superintendent of Pensions will adopt measures to prevent a recurrence of the irregularities noticed in these paragraphs of Lieutenant Colonel Pritchard's Report.

Date of payment.
Paragraphs 82 *to* 93.

27. The Governor in Council approves of the Superintendent of Pensions having issued instructions for the payment of Pensions and Family payments at Stations on fixed dates.

Triennial Committees and Muster Masters.
Paragraphs 94 *to* 112.

28. The Governor in Council concurs in opinion with Lieutenant Colonel Pritchard, that if Paying and Mustering Officers performed their duties *strictly* and *honestly*, triennial Committees would be unnecessary.

29. G. O. G. No. 159 of 20th May 1856, required all Officers charged with the preparation of Descriptive Rolls of Pensioners to give in these documents a minute description of "personal appearance and particular marks," with a view to the ready identification of Pensioners by Mustering and Paying Officers. These Officers have therefore the same means of identifying Pensioners as are available to the triennial Committees besides the great advantage of more frequently seeing them, and consequently have no valid excuse for failing to detect fraudulent personation.

30. The late Commander-in-Chief, Sir Patrick Grant, held that triennial Committees were "calculated to relieve the disbursing Officer of Pensions from the responsibility, which properly belongs to him and him alone, of ascertaining that the person claiming is really the individual to whom Pension is due, and that he answers the description given of him in the Pension Rolls." This is also the view of the Governor in Council—and holding this opinion, His Excellency considers that triennial Committees should at once be dispensed with, and that the duties hitherto devolving upon them, should be confined to the Paying Officers, subject, however, to the periodical inspection of all Pensioners, &c., by Mustering Officers.

Letter from Adjutant General, to Superintendent of Pensions, No. 1479, *of* 3*rd August* 1858, *recorded in Minutes of Consultation* 14*th September* 1858, *No.* 3328.

31. The muster of Pensioners paid by Military Officers will be conducted as at present—the suggestion in the latter clause of paragraph 111 of Lieutenant Colonel Pritchard's Report being adopted at Out-Stations. Pensioners paid by the Civil Authorities will be mustered and inspected by a Committee or an Officer other than the Paying Officer, to be appointed by the Collector of the District.

Certificates, Passports and Tickets.
Paragraphs 113 *to* 130.

32. The suggestions contained in paragraphs 113 to 115, need no orders.

33. The Superintendent of Pensions will issue such instructions as may appear necessary to all Civil and Military Officers in charge of Pensioners, in view to Pension Certificates, Transfer Receipts and District and Station Registers being kept under lock and key, in their sole custody, and no other person being allowed access to them.

Family Payments. Paragraphs 131 *to* 169.

34. Under the opinion expressed by the Superintendent in his letter recorded in Proceedings of Government, No. 3933, dated 7th November 1859, the Governor in Council authorises the discontinuance of the *triplicate* Rolls of Family Certificates and *triplicate* alteration Rolls of additional Family Certificates.

Duplicate documents to be sent by separate Posts.

35. The suggestion in paragraph 147, should be adopted.

36. The Superintendent of Pensions intimates, that special Cash Receipts are always sent when the Family Certificate Rolls have not been received in sufficient time to be included in the regular monthly remittances.

37. Instructions having been issued for the payment of Pensions and Family Payments on fixed dates, the measures suggested in the paragraphs 153 to 160 of Lieutenant Colonel Pritchard's Report, do not appear to be necessary.

Families residing with Regiments to be paid by Regimental Authorities—and at Civil Stations by Civil Authorities.

38. The arrangements proposed in paragraphs 161 at 163, 166 and 167, are approved and sanctioned.

Family Remittances. Paragraphs 170 *to* 182.

39. Under Rules 7 to 13 contained in the Notification* of the Board of Audit, dated 1st May 1861, Sepoys' remittances will in future be made by means of non-transferable Remittance Receipts, which will be current for six months only.

**Fort Saint George Gazette, page* 723 *of* 1861.

Cashing of Transfer Receipts.

Remitters to send Tickets of Advice to remitters.

40. In view to prevent any inconvenience to the Sepoy's family, and to render it impossible for Writers or others to make use of the amount remitted, the suggestion in paragraphs 171 and 172 will be adopted, and Paying Officers will be strictly prohibited from cashing the Transfer Receipts, until the party for whom the money is intended, personally produces the Ticket received from the remitter.

41. The Superintendent will insert Rules to the above effect in the Family Payment Code, with a form of Ticket of Advice.

42. The Governor in Council directs the Superintendent to cancel the instructions* from his Office referred to in paragraph 177, and desires that every facility be afforded to the Native Soldier for remitting his savings to his family or relations.

**Prohibiting recognition of Family remittances.*

Unclaimed Family money. Paragraphs 183 *to* 206.

43. The Governor in Council observes from the Memorandum of the Superintendent of Pensions above recorded,* that the balance of unclaimed Family money has been reduced to Rupees 823-0-8. His Excellency approves of the measures adopted for restoring the above funds to the rightful owners, and hopes that care will be taken in future to prevent any undue accumulation of unclaimed family money.

**Dated 25th July 1861, No.* 1836.

Adjustment of Claims of Heirs. Paragraphs 207 *to* 269.

44. The Orders in Proceedings No. 838 of 4th March last, authorising the continued payment, on temporary Certificates, pending final confirmation by Government, of the Pension of Heirs whose claims have been admitted by Committees, and in Proceedings 17th April 1861, No. 1394, regarding the examination of the Proceedings of Committees, leave little room for remark in connection with Lieutenant Colonel Pritchard's suggestions on the subject of the adjustment of the claims of Heirs.

The issue of temporary Pension Certificates extended to Artillery.

45. The Governor in Council directs that the grant of temporary Pension Certificates to Heirs be immediately introduced into the Artillery, in common with the other branches of the Native Army—and that the system pursued in the Artillery for the speedy investigation of the claims of Heirs to Pension, be adopted in the Sappers and Miners.

Claims in Sappers and Miners to be at once investigated.

Marriage Registers.

46. With reference to paragraphs 241 to 248 and 263 of Lieutenant Colonel Pritchard's Report, it is observed, that the introduction of a system of Marriage Registry regimentally in the Native Army, was proposed by Government* to the late Commander-in-Chief, but the suggestion was not acceded to—"the compulsory introduction of a Marriage Register in the Native Army having been objected to, but it was observed that its introduction might be encouraged Regimentally, where no objection to it may be found to exist." The Governor in Council approves of this course being now followed, under such instructions as the Provincial Commander-in-Chief may deem necessary, and requests that the progress made in introducing this system may be reported on, on the expiration of one year from the date of this Order.

Ext. M. C. 22nd Septr. 1856, No. 2439.

A general warning to be given to witnesses instead of present practice of explaining six General Orders to them.

Immaterial errors in Proceedings not to be allowed to cause delay.

Proceedings of Committees to be examined by Officers Commanding Stations before transmission to Army Head Quarters.

47. The *suggestions in paragraphs 251 to 253 are approved, and the Provincial Commander-in-Chief will be requested to issue the necessary orders for carrying them out.

Medical Officer in charge of Hospital or Regiment, or Officer Commanding Regiment may grant Certificate of cause of death and Certificate to be recorded in Hospital Books.

48. In view to remove the difficulty now experienced of obtaining Medical Certificates of the cause of death, the recommendations in paragraphs 260 and 261 will be adopted.

Proposed system for the payment of Pensioners and Families. Paragraphs 207 *to* 365.

49. The arrangement sanctioned in paragraph 11 of this Order, renders unnecessary the consideration of the system proposed by Lieutenant Colonel Pritchard in paragraphs 207 to 365 of his Report.

50. The Superintendent of Pensions will submit, through the Controller of Military Finance, draft of a G. O. notifying the measures sanctioned in paragraphs 11, 20, 21, 24, 25, 27 at 31, 33 at 35, 38, 40, 42, 45 and 48 of this Order.

(True Extract.)

Secretary to Government.

To the Adjutant General. With 25 Spare Copies
" Revenue Department.
" Superintendent of Pensions and Family Payments.
" Controller of Military Finance.
" Accountant General.
" Military Finance Department.

Exd. A. A. DeMonte.

R - 20th May 1862 Nos 111 & 112.

Perlimo 1861 Depts
Pros of Govt for December -
No 2906

Pros of Govts in
the Mily Depts
Dated 29th Novr 61
Received 10th Decr 61
No 4306

No 2331

No 2331. 19. Dec.

Further Rd 12th February 62 No 291.
Further Pro: 10 March 1862 Nos 123 - 124
Pro mily. Dt 4 Sept 62 128 - 134
Cm. 2544 Ji

Directions that the duties
connected with the Pay=
ment of Military Pensions
and family Certificates
shall from the 1st January
1862 be conducted throughout
this Presidency,
with the exception of grants
and other stations specified
herein, by officers in
immediate charge
of Civil Treasuries
& Sub or Taluq

With an Ord

Board of Revenue 6 Nov 61 No 2331

Reference to Govt for their information with
Mil Secretariat No 3458

Mil Secretariat to the Collector.

S. H. S.

Lt Col Mc Donald &c &c.
Mil Pros No 4306

Fort St George
19th Decr 61

6 Copies to Mil Board &c &c.

No 174 & 175.

~~No 176 & 177.~~