A

TREATISE

ON

MILITARY FINANCE.

6

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TREATISE

ON

Military Finance;

CONTAINING

I. The Pay, Subſiſtence, Deductions and Arrears of the Forces on the Britiſh and Iriſh Eſtabliſhments;

II. The Allowances in Camp, Garriſon and Quarters, &c. &c.

III. An Enquiry into the Method of Cloathing and Recruiting the Army;

IV. An Extract from the Report of the Commiſſioners of Public Accounts, relating to the Office of the Pay-maſter-general.

WITH

AN APPENDIX

Containing the Regulations to be obſerved in the Home Encampment of the preſent Year.

A new Edition, with conſiderable Additions and Alterations.

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ADVERTISEMENT.

THIS work was firſt publiſhed in 1782, and ſeveral additions were made to it, in conſequence of the pay-office act paſſed in 1783, and the new militia act in 1786. But ſince the 1ſt of January 1788, very conſiderable alterations having been made in the pay and allowances of the army; a new edition was rendered abſolutely neceſſary.

As the editor has procured every information from the different offices, he flatters himſelf, that the preſent edition, (which is almoſt an entire new work) will be found ſtill more uſeful to agents, pay-maſters, and army officers of every rank, than thoſe which preceded it.

LONDON,
May 1795.

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A

TREATISE

ON

MILITARY FINANCE.

PART I.

Preſent State of the Britiſh Forces.

BEFORE we proceed to the ſubject of this Treatiſe, it may not be thought either incurious or unuſeful, to take a ſhort view of the original eſtabliſhment and gradual increaſe of the Britiſh forces.

The firſt traces of a ſtanding army, regularly paid and provided, are to be found in Ireland; where, from the internal commotions and frequent rebellions of the natives, it became requiſite to eſtabliſh a military force. This force varied, according to the exigencies of the times, and ſeldom exceeded 80 horſe, and 200 or 300 archers.

The firſt regular eſtabliſhment of a military force in England was in the reign of Henry VII.

when the yeomen of the guard were inſtituted as an immediate defence to the king's perſon: a purpoſe for which they are but little calculated at preſent.

In the reign of Henry VIII. anno 1535, the ſtanding forces in Ireland, in time of peace, conſiſted of 380 horſe, including mounted archers, and 160 foot. In Queen Mary's time they were increaſed to 1200.

In the reign of Queen Elizabeth the peace eſtabliſhment in Ireland was from 1500 to 2000 men, and continued the ſame till the reign of Charles I. when Lord Strafford raiſed a conſiderable army there. At the ſame time, Charles collected a large army in England, on the pretence of a French war; which was ſoon after diſbanded. In this reign the royal regiment of horſe-guards was raiſed at Oxford.

The oldeſt regiment of infantry in the Britiſh ſervice was raiſed in 1633.* In 1674, the forces amounted to 1000 horſe, and 3920 foot; con-

* The oldeſt regiment of infantry is the Firſt, or Royal Scots. It was not raiſed in England, but brought from Scotland, and put on Britiſh pay. When it was firſt raiſed is entirely unknown. It is ſuppoſed to be the oldeſt regiment in Europe.

ſiſting

ſiſting of three troops of horſe-guards, one regiment of horſe, and four regiments of infantry; of which the firſt regiment had 24 companies, being compoſed, as it is at preſent, of two battalions.

Anno 1684, the army amounted to above 8000 men: that on the Iriſh eſtabliſhment being at the ſame time increaſed to 7000. William III. being conſtantly engaged in foreign or domeſtic wars, augmented the army to above three times that number. At the ſame time, Lewis XIV. brought ſuch vaſt bodies of men into the field, as obliged all the other European powers to increaſe their eſtabliſhment in proportion.

The continental wars, in which we have been almoſt inceſſantly engaged ſince the revolution, together with the prodigious number of our acquiſitions and eſtabliſhments abroad, have made it neceſſary for us to keep up a conſiderable army, even in times of the moſt profound peace; to which the new method of funding has contributed not a little, by throwing the expence of our military and naval equipments from our own ſhoulders upon thoſe of poſterity.

In 1746, the troops on the Britiſh eſtabliſhment conſiſted of four troops of horſe-guards, two

 troops

troops of grenadier-guards, one royal regiment of horſe-guards, four regiments of horſe, ten of dragoons, three regiments of foot-guards, and thirty regiments of foot. The Iriſh eſtabliſhment was then at 12000, conſiſting of horſe, foot and dragoons. At preſent Ireland maintains 15000.

In the courſe of the war of 1756, Great Britain had above 150,000 men in pay. At the concluſion of the war, the forces were reduced to about 40000; conſiſting of 2 troops of horſe-guards, 2 of grenadier guards, 1 royal regiment of horſe-guards, 4 regiments of horſe, 19 of dragoons, 3 regiments of foot-guards, 75 regiments of foot, and 8 independent companies of invalids: the whole upon a very low peace eſtabliſhment.

During the war with America and the powers allied againſt us, we had near 200,000, excluſive of the navy, comprehending the militia, provincial and fencible corps in Great Britain, and the foreign troops and provincial corps abroad.

At the concluſion of the late war (1783) the army on the Britiſh and Iriſh eſtabliſhments was as follows:

Two troops of horſe guards, 2 troops of grenadier-guards, 1 royal regiment of horſe-guards, 4 regi-

4 regiments of horſe, 3 regiments of dragoon-guards, 19 regiments of heavy and light dragoons; 3 regiments of foot-guards, conſiſting of 7 battalions; 73 regiments of infantry, conſiſting of 75 battalions; 1 royal regiment of artillery, conſiſting of four battalions; and 46 independent companies of invalids. The infantry regiments were reduced from 12 to 8 companies, each conſiſting of 2 ſerjeants, two drummers, and 51 rank and file.

In 1787, on the proſpect of a war with France, 2 battalions were added to the 60th regiment; the 41ſt, which was an invalid regiment, was made a duty one, and the men formed into invalid companies; 5 Highland regiments were raiſed and ſent to the Eaſt Indies; ſo that at the concluſion of the year, there were 81 battalions of infantry, 9 of which were in the Eaſt Indies, conſiſting of 1000 men each.

In 1788, the 2 troops of horſe-guards, and the 2 of grenadier-guards were reduced, and 2 regiments of life-guards formed in their room.

The royal artillery have likewiſe been much enlarged by the Duke of Richmond, and an invalid battalion formed.

The corps of engineers, now called the royal

 regiment

regiment of engineers, was new modelled, and ſeveral companies of artificers attached to it.

The 4 regiments of horſe in Ireland were made dragoon-guards.

Of the Pay of the Forces.

WHILST the number of troops has been gradually increaſing ſince the firſt eſtabliſhment of a ſtanding army, in proportion to our foreign acquiſitions, the pay has not been increaſed in proportion to the depreciation of currency, the weight of taxes, and the additional expence of all the neceſſaries of life. The preſent rate of pay was ſettled in the reign of William III. when the firſt Act of Parliament was made for regulating the army; and though ſufficiently liberal at that period, for all ranks of officers, as well as for the private ſoldier, yet it muſt be allowed to be at preſent totally inadequate to the purpoſe of maintaining the ſubaltern officers according to their rank in ſociety, and almoſt to that of ſupporting the inferior orders: inſomuch, that it is matter of wonder with many perſons, how a foot ſoldier can ſubſiſt at all on his miſerable pittance.

It

It is indeed frequently obſerved, that the Britiſh troops are better paid than any others in Europe; which may be true, as far as it relates to the groſs ſums, which they ſeverally receive, but not when balanced with the difference of the means of living in the different countries. In Germany, for inſtance, the foot-ſoldier's ſubſiſtence is but half of what it is in England, and in France not quite ſo much; yet the great advantages allowed the military under theſe deſpotic governments, and the comparative cheapneſs of all the neceſſaries, and ſome of the luxuries, of life, render a German or French ſoldier's pay far more ample than that of an Engliſh ſoldier in his native country.

The pay of ſome corps in the Britiſh ſervice, it muſt be confeſſed, are very ſufficient, as that of the horſe and foot-guards; the pay of the officers of dragoons approaches nearer to that ſtandard than that of the infantry, where the pay of ſome ranks will appear to be more adequate to their ſtation than that of others. For inſtance, it would be unreaſonable to propoſe any addition to the pay of the colonel, (including the perquiſites from the cloathing) of the major, the captain, and the drummer. But the ſame

cannot

cannot be ſaid of the lieutenant-colonel, the lieutenant, the enſign, the ſtaff-officers (excepting the chaplain) the ſerjeant, corporal, and private ſoldier.

Some plan might be deviſed for bringing the pay to a better ſtandard, with very little additional expence to the nation, in the whole body of the army, by deducting from ſome ranks and adding to others; by new-modelling the eſtabliſhment, and reducing the number of officers; and by adopting ſome other method of paying the arrears, and of cloathing the non-commiſſion officers and ſoldiers. But it is foreign to our preſent purpoſe to enter into any ſpeculative plans, or ſchemes of reformation.

The groſs pay of a regiment, whether of horſe or foot, is divided as follows:

1. The full pay of each officer and ſoldier.
2. The allowance to widows.
3. The allowance to captains, in lieu of the non-effectives.
4. The allowance to the agent.

The allowance to widows conſiſts of the full pay of two private men per company, and is part of the eſtabliſhment in every regiment.

The following annual allowances are now granted

granted by the Pay-office act, inſtead of the non-effective men.

To every captain of a company of 76 men or upwards, 56l. 7s. 6d.

To every captain of a company of leſs than 76 men, but more than 50, 47l. 7s. 6d.

To every captain of a company of 50 only, or of any number leſs than 50, 38l. 5s.

In the cavalry, the allowances to captains, pay-maſter, ſurgeon, and for a riding-houſe, are as follows:

Number of Privates.	Capt.	Pay-maſter.		Surg.		Riding Houſe.	
	Per tr. l.	*P. troop* l.	s.	*P. troop* l.	s.	*P. troop* l.	s.
When leſs than 40	30	7	10	6	4	18	1
40 and upwards -	30	10	0	8	0	23	6
50 and upwards - -	40	12	10	10	0	23	6
60 and upwards -	40	15	0	12	0	23	6
70 and upwards -	50	17	10	14	0	23	6
80 and upwards -	50	20	0	16	0	23	6
90 and upwards -	50	22	10	18	0	23	6
100 and upwards -	50	25	0	20	0	23	6

The allowance to the agent is 5s. per diem.

In the pay-office the groſs ſum for each regiment, comprehending the full pay, and allowances, undergoes the following diviſion:

1. The ſubſiſtence of each officer and ſoldier.

2. The

2. The poundage.
3. The hoſpital.
4. The allowance to widows.
5. The clearings and nett off-reckonings.

Out of the full pay a certain portion is iſſued monthly in advance from the pay-office; which is called the ſubſiſtence. The remainder, after certain deductions are made, is paid yearly after it becomes due; the officer's balance being termed clearings or arrears, and that of the non-commiſſion officers and ſoldiers, nett off-reckonings, which is allowed the colonel for clothing his regiment.

The deductions from the pay are:

1. The poundage, or 1s. in the pound ſterling, from the full pay of each officer and ſoldier.
2. One day's full pay in the year from each officer and ſoldier, for Chelſea Hoſpital.

Beſides the above deductions from the full pay, there was a further deduction from the ſubſiſtence of the non-commiſſion officers and private ſoldiers, for the pay-maſter and ſurgeon of the regiment. This deduction was made by the regimental pay-maſter, and not, like the others, by the pay-maſter general of the army. It was 2d. per week from each ſerjeant, 1½d. per week from

from each corporal and drummer, and 1d. per week from each private ſoldier. But this deduction for the pay-maſter and ſurgeon is now aboliſhed.

The pay-maſter and ſurgeon have, for every regiment of 500 men and upwards, an allowance of 120l. per annum, each.

For regiments of 360 men, or not exceeding 500, an allowance of 70l. per annum, each.

Regiments are allowed 30l. per annum for an hoſpital, in Great Britain and North America; and 40l. in Gibraltar and the Weſt Indies, Jamaica excepted, where 20l. only is allowed; that iſland allowing a certain ſum annually for hoſpital expences, and furniſhing wine for the ſick.

Surgeons are alſo allowed 5s. per man for inoculation.

The off-reckonings for cloathing are 6d. per diem from each ſerjeant, 4d. per diem from each corporal and drummer, and 2d. per diem from each private ſoldier: from which after the above-mentioned deductions have been made, the remainder is called the nett off-reckonings. Vide Abſtract of the Enquiry into the State of the Army.

As

As the ſubſiſtence is intended to provide for the immediate maintenance of the troops, ſo the clearings and nett off-reckonings are intended as a fund for cloathing them: and they uſually are, and always ſhould be, iſſued for that purpoſe, a ſhort time previous to the ſpring review, about fifteen months after they become due. The agent of each regiment receives the clearings and nett off-reckonings at the pay-office.

By an act paſſed in 1783, for regulating the office of the pay-maſter-general, conſiderable alteration, as already partly noticed, took place; but no part of it extended to the life-guards, the royal regiment of horſe-guards, and three regiments of foot-guards; thoſe troops to be governed by their former regulations, in the ſame manner as if this act had not been made.

The following is an abſtract from it.

In conſequence of the report from the commiſſioners of accounts reſpecting the pay-maſter-general, an act was paſſed in 1783, by which it is enacted, (in order to prevent the abuſes that have heretofore prevailed, and particularly to obviate the circumſtance of an enormous balance remaining in the hands of the paymaſter-general, for many years after his leaving the office) that whenever

whenever money is wanted for the ſervices of the army, the pay-maſter-general is by a memorial delivered to the treaſury, to ſtate the particular ſums wanted, and to pray that they may be iſſued to the governor and company of the bank of England, on his account. On receiving this memorial, the commiſſioners of his Majeſty's treaſury for the time being, are to direct the auditor of the exchequer to iſſue the ſum required to the officers of the bank, in the ſame manner as they have heretofore been iſſued to the pay-maſters-general; and all ſuch monies ſo iſſued are to be placed to an account kept in the books of the governor and company of the bank of England, intituled, *The Account of the Pay-maſter-general of his Majeſty's Forces*, and the name of ſuch pay-maſter-general for the time being ſpecified; ſo that henceforward no money is to be paid immediately from the exchequer into the hands of the pay-maſter-general; but that officer, or his deputy, is to draw occaſionally for all army ſervices, upon the bank; inſerting in his drafts the heads of ſervice to which the ſums therein mentioned are to be applied.

In the firſt memorial of each month to the treaſury, the pay-maſter-general is to ſpecify the

 balance

balance of public money then lying in the bank on his account; which balance, on the death or removal of a pay-maſter, is to veſt in his ſucceſſor. He is alſo to make up an annual account, from the 24th of December to the 24th of December following, of the ordinary and extraordinary ſervices of the army, intituled, *The Account of the Pay-maſter-general of his Majeſty's Forces*, to be ſigned and atteſted by every pay-maſter-general, who may have paid or diſcharged any part of the ſaid account. This account is to be tranſmitted, together with proper vouchers, to the auditor of the impreſt, who is within ſix months to examine it; and if found ſatisfactory, to preſent it to the proper officer for declaration; after which, an acquittance, in the uſual form, is to be given to the pay-maſter.

This act likewiſe embraces ſeveral other objects, in conſequence of the ſuggeſtions made by the commiſſioners of accounts, which are comprehended under the following heads:

Fees of Office.

No fees are to be taken in the pay-maſter's office, for buſineſs done therein, by the officers, clerks or ſervants, on penalty of diſmiſſion, and being

being rendered incapable of ſerving for three years: nor are the agents of regiments any longer to ſtop the two days pay out of each officer's arrears, which they have heretofore been accuſtomed to do, avowedly for the purpoſe of diſcharging fees of office. Any agent offending in this particular is liable to the ſame penalty and incapacity. This, however, is not to be ſo conſtrued, as to deprive the pay-maſter of the ordinary allowances for himſelf, and for contingencies, according to the uſual courſe of office, nor of the power of removing and appointing officers.

Clothing.

The pay-maſter is to form his memorials to the treaſury for the monies appropriated for clothing, on the 24th of June, and the 24th of December of each year, and to iſſue his drafts upon the bank, in equal payments, to ſuch perſons, as have regular aſſignments from the ſeveral colonels, or officers commandant of corps.—The ſavings made in the clothing of the invalid companies is to be applied towards a fund for an augmentation to the half-pay of officers, who have been maimed in his Majeſty's ſervice, and to the widows and children of ſuch as have been killed.

killed.—The profits arising to colonels, &c. from the clothing, and their emoluments from the non-effective or *warrant-men*, are not to be affected by this act; but they are to enjoy all those privileges, profits and emoluments, in the same manner as if this act had not been framed.

Debentures

Are to be made out annually from December 25, except when the service may require them to be made out for any part or parts of a year; and the secretary at war is, together with the debentures, to form estimates of the several annual services under distinct heads; of which copies are to be transmitted to the pay-master-general. The secretary at war is also to transmit, from time to time, to the pay-master's office, an account of the effective officers and privates of the regulars and embodied militia in Great Britain; to which account the pay-master is in his drafts and memorials to conform.

Recruiting.

An estimate is to be formed by the secretary at war of the sums necessary for recruiting each regiment, troop or company of his Majesty's, forces

forces, and is to transmit it to the pay-master's office, who is required to form his memorials, and to issue his drafts on this head, at the times and in the proportions, which the secretary at war shall direct; and each recruiting officer is to send every two months an abstract of the numbers recruited, to the adjutant-general, and a copy of the same, together with a regular and exact account of the expences which have attended the said service during the two preceding months, to the agent of the corps for which such officer is recruiting.

Allowances.

This act is not to prevent the pay-master-general issuing to the agents, in monthly payments, the allowances given to them in lieu of the subsistence of the non-effective or *warrant-men* formerly paid to them. The allowance heretofore made to the colonel or commandant, known by the name of *allowances to the colonel of the subsistence of non-effective men, called warrant-men and hautbois*, is to be added to the pay of the said colonels and commandants; and the pay-master-general is to issue the same at the time the subsistence of the army is issued. Instead of the

the former allowances from the non-effective subsistence to the captains of troops and companies, the following specific allowances are made, viz. to the captains of foot, when the establishment is at 76 men per company or upwards, the annual allowance of each captain to be 56l. 10s. —when the companies are under 76 and above 50 men, the aforesaid allowance to be 47l. 7s. 6d. —and when the companies are lower than 50, the annual allowance to be 38l. 5s. Also the annual allowance of 30l. to each captain of horse and dragoons to continue as before; for which the pay-master-general is to issue his drafts on the 24th of June and the 24th of December every year, in equal payments, and to charge the same to the account of the corps to which the said captains belong.

The captains of the regiment and independent companies of invalids, instead of the subsistence of the contingent men and non-effectives, which they have been accustomed to receive, are, as an indemnification for the repair of arms, burials, and losses by men dying in their debt, to be allowed 100l. each, when their companies are at the establishment of 70 men; and 80l. each, when the establishment is under the said number of private

private men; the corps of invalids being considered as an honourable retirement for officers of long service.

The allowances to the pay-masters and surgeons of the foot, instead of the stoppages which are returned, are to be 120l. annually to each of the said pay-masters and surgeons, when the establishment of their companies is 50 private men or upwards; and 70l. when their companies consist of a smaller number of men.—The annual allowances to the pay-masters, surgeons and riding-masters of the horse and dragoons, in lieu of the monies issued under the name of *grass-money*, are to be as follows: To the pay-masters 10l. for each troop, when the establishment of the troop amounts to 40 men; and 7l. 15s. when the establishment is lower; to the surgeon 8l. for each troop, when the establishment is at 40 men, and 6l. 4s. when it is lower. For the riding-masters, rough riders, and incidental expences relating to the same, an annual allowance is to be made to the colonel, lieutenant-colonel and major commandant of every corps, of 23l. 6s. for each troop, when the establishment of the troop amounts to 40 private men, and 18l. 1s. for each troop, when reduced below that number of privates.

Musters.

Muſters.

The troops are to be muſtered on, or as near as may be to, the 24th day of June, and the 24th day of December in every year; and the commiſſary-general of muſters is required to tranſmit the muſter-rolls to the offices of the ſecretary at war, of the pay-maſter-general of his Majeſty's forces, and the comptrollers of the army accounts, on or before the 29th of September and 1ſt of May, following the ſaid muſters reſpectively.

Of Muſtering the Army.

By a circular letter, dated *War-office, 3d October*, 1785, an entire new mode of muſtering the army was eſtabliſhed by his Majeſty's Orders.

Inſtead of muſtering each troop or company ſeparately, it is now done regimentally, and alphabetically, upon one ſheet of paper, or two ſheets joined together.

Unleſs the names of all officers and privates are inſerted in the muſter-roll of the period, with the reſpective dates, they will not be allowed pay, the rolls being the only vouchers in ſettling the public accounts.

The

The commiſſaries of muſters are required to ſpecify the dates of atteſtations of all recruits, in the rolls, and to inſpect the atteſtations themſelves.

The muſter-rolls are authenticated by a certificate, ſigned by the commanding-officer, the adjutant, and pay-maſter, and by an affidavit made by the commiſſary. Theſe certificates and affidavits to be inſerted in each of the rolls.

Detachments are to be certified for, by the commanding officer, adjutant, and pay-maſter; and ſuch certificate muſt be included in the arrangement ſpecified in the muſter-roll. In whatever diſtrict a detachment may be, the commiſſary of that diſtrict will muſter it, and have a roll thereof, properly certified and atteſted, which roll is to be returned by him.*

Of Regimental Accounts.

Regimental accounts are made up half-yearly, from the 25th of December in every year, to the 24th of June, and from the 25th of June to the

* For the form of muſtering, ſee Rules and Orders for the embodied Militia and Fencible Infantry, publiſhed by the War Office.

24th

24th of December. These accounts must be transmitted to the agents of regiments, within three months after the expiration of each period; and must contain states of disbursements only, and the commanding officer, adjutant and paymaster will sign them upon honour.

Every two months, states of the distribution, and receipts, must be sent to the agent, with such vouchers and accounts as he may require.

Within three months after the 24th of December annually, the agent is to give in to the secretary at war, all these accounts, with a state of his own disbursements, and vouchers for the same.

The following are Tables of the full pay, subsistence and arrears of the different ranks of officers, together with the full pay and subsistence of the non-commissioned officers and privates.

LIFE

LIFE GUARDS.

	Subsistence.		Nett Arrears.		Full Pay.	
	Per Diem.	For 365 days	Per Diem.	For 365 days	Per Diem.	For 365 days
	l. s. d.	l. s. d.	s. d.	l. s. d.	l. s. d.	l. s. d.
Colonel and Captain	1 7	492 15	6 7	*Parts of* 365	1 16	657
1st } Lieut. Colonel	1 3 3	424 6 3	5 7	120 10 6	1 11	565 15
2d } Lieut. Colonel	1 6	374 2 6	8 4	103 5 8	1 7	492 15
Cornet and Major	19 6	355 17 6	9 4	85 16 7	1 6	474 10
Guidon and Major	18	328 10	4 4	87 11	1 4	438
Exempt and Captain	12 15	221 12 15	2 9	304 80 7	16	292
Brigadier and Lieutenant	8 2	149 18 2	120	186 50 19 3	11	200 5
Sub-Brigadier and Cornet	4 8	86 8 4		37	8 4	152 1 8
Adjutant	4 8	155 2 6	1 8	330 31 15 10	11	200 5
Chaplain	5	91 5	1 2	246 22 6 4	6 8	121 13 4
Surgeon	6	100 10	1 5	223 26 15 8	8	146
Kettle-Drum and Trump.	4 2				5	
Private Gentleman	2 10				4	

ROYAL REGIMENT OF HORSE GUARDS.

	Subsistence.						Nett Arrears.							
	Per Diem.			For 365 Days			Per Diem.				For 365 Days		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	Parts of 365	l.	s.	d.
Colonel } and Captain	1	11		565	15			7	3	93	132	14	
Lieutenant Colonel } and Captain	1	2	6	410	12	6		5		160	91	18	4
Major } and Captain	1	1	6	392	7	6		3	8	159	67	11	8
Captain		16	6	301	2	6		3	7	78	65	14	5
Lieutenant		11	6	209	17	6		2	6	7	45	13	1
Cornet		11		200	15			2		299	37	14	11
Quarter-Master		6	6	118	12	6		1	5	75	26	3	4
Chaplain		5		91	5			1	2	246	22	19	9
Adjutant		4	6	82	2	6			2	2	3	11	
Surgeon		4	6	82	2	6		1	1	76	20	1	9
Surgeon's Mate		3		54	15				3	74	5	4	5
Kettle-Drummer		2	6										
Trumpeter		2											
Corporal		2	6										
Private Man		2											

DRAGOON GUARDS and DRAGOONS.

	BRITISH.												IRISH.					
	Subsistence.						Full Pay.						Full Pay.			Subsistence.		
	Per Diem.			For 365 days			Per Diem.			For 365 days			Per Diem.			Per Diem.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
Colonel } and Captain	1	6	6	483	12	6	1	15	0	638	15		1	11	4	1	3	8
Lieut. Col. } and Captain		18	6	337	12	6	1	4	6	447	2	6		19	4		14	7
Major } and Captain		15	6	282	17	6	1		6	374	2	6		17	4		13	1
Captain		11	6	209	17	6		15	6	282	17	6		12	4		9	2
Lieutenant		7		127	15			9		164	5			7	2		4	9
Cornet		6		109	10			8		146				6	2		3	10
Chaplain		5		91	5			6	8	121	13	4		6	8		5	
Adjutant		4	6	82	2	6		5		91	5							
Surgeon		4	6	82	2	6		6		109	10			4			3	
Surgeon's Mate		3		54	15			3	6	63	17	6						
Quarter Master		4		73				5	6	100	7	6		4			2	9
Kettle Drummer		1	9					2	3					1	8		1	
Hautbois		1	6					2						1	6		1	
Serjeant		2	3					2	9					2	8		1	7
Corporal		1	9					2	3					1	10		1	9 10
Private Man		1	5					1	9					1	6			11

D

FOOT GUARDS.

	Subsistence.						Full Pay.						Nett Arrears.					
	Per Diem.			For 365 D.			P. Diem.			For 365 D.			Per Diem.			For 365 D.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	s.	d.	Parts of 365	l.	s.	d.
Colonel - -	1	10	0	547	10	0	1	19	0	711	15	0	6	11	116	126	14	3
Lieutenant Colonel -	1	1	6	392	7	6	1	8	6	520	2	6	5	5	352	100	6	5
Major - -	0	18	6	337	12	6	1	4	6	447	2	6	4	8	121	85	13	5
Captain - -	0	12	6	228	2	6	0	16	6	301	2	6	3	1	145	56	17	6
Capt. Lieut. and Lieut.	0	6	0	109	10	0	0	7	10	142	19	2	1	4	46	24	10	6
Enfign - -	0	4	6	82	2	6	0	5	10	106	9	2	0	11	228	17	13	7
Chaplain - -	0	5	0	91	5	0	0	6	8	121	13	4	1	2	360	22	15	10
Adjutant, Quarter-Mafter, Surgeon, Solicitor - -	0	3	0	54	15	0	0	4	0	73	0	0	0	9	1	13	13	10
Surgeon's Mate -	0	3	0	54	15	0	0	3	6	63	17	6	0	3	147	5	3	6
Drum-Major -	0	1	0	18	5	0	0	1	6	27	7	6						
Deputy-Marfhal -	0	0	9	13	13	9	0	1	0	18	5	0						
Hautbois - -	0	1	0	18	5	0	0	1	6	27	7	6						
Serjeant - -	0	1	4	24	6	8	0	1	10	33	9	2						
Corporal - -	0	0	10	16	1	7	0	1	2	21	7	6						
Drummer - -	0	0	8	13	9	0	0	1	0	18	5	0						
Private Soldier -	0	0	6	10	8	7	0	0	10	15	4	2						

MARCHING REGIMENTS OF FOOT.

	BRITISH.												IRISH.					
	Full Pay.						Subfiftence.						Full Pay			Subfift.		
	P. Diem.			365 Days.			P. Diem.			365 Days.			P. Diem.			P. Diem.		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
Colonel - -	1	4	0	438	0	0	0	18	0	328	10	0	1	5	0	0	18	4
Lieutenant Colonel - -	0	17	0	310	5	0	0	13	0	237	5	0	0	17	0	0	12	7
Major - - -	0	15	0	273	15	0	0	11	6	209	17	6	0	14	0	0	10	4
Captain - - -	0	10	0	182	10	0	0	7	6	136	17	6	0	10	0	0	7	1
Captain Lieutenant and Lieutenant	0	4	8	85	3	4	0	3	6	63	17	6	0	4	8	0	3	4
Enfign - - -	0	3	8	66	18	4	0	3	0	54	15	0	0	3	8	0	2	10
Chaplain - - - -	0	6	8	121	13	4	0	5	0	91	5	0	0	6	8	0	5	0
Adjutant and Surgeon -	0	4	0	73	0	0	0	3	0	54	15	0	0	4	0	0	3	0
Quarter Mafter - -	0	4	8	85	3	4	0	3	6	63	17	6	0	4	8	0	3	4
Surgeon's Mate - -	0	3	6	63	17	6	0	3	0	54	15	0	0	2	6	0	2	4
Serjeant - - - -	0	1	6	27	7	6	0	1	0	18	5	0	0	1	6	0	1	0
Drum Major - - -	—	—	—	—	—	—	—	—	—	—	—	—	0	2	0	0	1	6
Corporal and Drummer -	0	1	0	18	5	0	0	0	8	12	3	4	0	1	0	0	0	9
Private Soldier - - -	0	0	8	12	3	4	0	0	6	9	2	6	0	0	7	0	0	5

N. B. The Pay of the Militia, Invalids and Marines the fame.

ROYAL ARTILLERY.

	Full Pay.						Subsistence.						Arrears.					
	P. Diem.			Per Annum			Per Diem			Per Annum			P. Diem			Per Annum		
	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.
Colonel - -	1	5	0	456	5	0	0	18	9	342	3	9	0	6	3	114	1	3
Lieutenant-Colonel -	1	0	0	365	0	0	0	15	0	273	15	0	0	5	0	91	5	0
Major - -	0	15	0	273	15	0	0	11	3	205	6	3	0	3	9	68	8	9
Captain - -	0	10	0	182	10	0	0	7	6	136	17	6	0	2	6	45	12	6
Captain-Lieutenant -	0	6	0	109	10	0	0	4	6	82	2	6	0	1	6	27	7	6
1st Lieutenant -	0	5	0	91	5	0	0	3	9	68	8	9	0	1	3	22	16	3
2d Lieutenant - -	0	4	0	73	0	0	0	3	0	54	15	0	0	1	0	18	5	0
Serjeant - -	0	2	0	36	10	0	0	1	$7\frac{3}{4}$	30	0	$8\frac{3}{4}$						
Corporal - -	0	1	10	33	9	2	0	1	$6\frac{1}{2}$	28	2	$8\frac{1}{2}$						
Bombardier - -	0	1	8	30	8	4	0	1	$4\frac{1}{2}$	25	1	$10\frac{1}{2}$						
Gunner - - -	0	1	4	24	6	8	0	1	$1\frac{1}{4}$	20	3	$0\frac{1}{2}$						
Mattrofs - } Fifer and drummer } -	0	1	0	18	5	0	0	0	$9\frac{1}{2}$	14	8	$11\frac{1}{2}$						

HALF-PAY.

	English, per Diem									Irish, per Diem.					
	Horse-Gds.			Drag.			Foot.			Drag.			Foot.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Colonel - - -	0	13	6	0	13	0	0	12	0	0	15	8	0	12	3
Lieutenant-Colonel - -	0	12	0	0	10	0	0	8	6	0	9	8	0	8	3
Major - - -	0	11	6	0	8	0	0	7	6	0	8	8	0	6	9
Captain - - -	0	7	0	0	5	6	0	5	0	0	6	2	0	4	9
Lieutenant - -	0	5	0	0	3	0	0	2	4	0	3	0	0	2	3
2d Lieutenant, Cornet, and Enfign -	0	4	6	0	2	6	0	1	10	0	2	0	0	1	9
Quarter-Mafter - -	0	3	0	0	2	0	0	2	4	0	1	6	0	2	4
Adjutant - -	0	2	0	0	2	0	0	2	0				0	2	0
Surgeon - - -	0	2	0	0	2	0	0	2	0	0	2	0	0	2	2
Chaplain - -	0	3	0	0	2	4	0	3	4	0	3	4	0	3	4

The only deduction from the Half-pay is the Poundage of $2\frac{1}{2}$ per cent.

The difference usually given in exchange between Full and Half-pay, is subject to the following Deductions:

		s.	d.
Stopped at the Treafury,	Poundage, 6 *d.* in the pound fterling; Hospital, 6 *d.* do.; Pells, $1\frac{1}{5}$ *d.* do.	1	$1\frac{1}{5}$
——— at the Half-pay office, for Agency, &c. - - -		0	$6\frac{4}{5}$
If the officer be not on the spot, to the Agent that receives it, -		0	6
Total, per pound fterling,		2	2

COMPUTATION OF NETT ARREARS

For the Officers of a Battalion of Infantry,

From one to 365 Days.

Days	COLONEL.				LIEUT. COL.				MAJOR.			
	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365
1		4	6	150	0	2	11	197	0	2	7	1
2		9		300	0	5	11	29	0	5	2	2
3		13	7	85	0	8	10	226	0	7	9	3
4		18	1	235	0	11	10	58	0	10	4	4
5	1	2	8	20	0	14	9	255	0	12	11	5
6	1	7	2	170	0	17	9	87	0	15	6	6
7	1	11	8	320	1	0	8	284	0	18	1	7
8	1	16	3	105	1	3	8	116	1	0	8	8
9	2	0	9	255	1	6	7	313	1	3	3	9
10	2	5	4	40	1	9	7	145	1	5	10	10
20	4	10	8	80	2	19	2	290	2	11	8	20
30	6	16	0	120	4	8	10	70	3	17	6	30
31	7	0	6	270	4	11	9	267	4	0	1	31
40	9	1	4	160	5	18	5	215	5	3	4	40
50	11	6	8	200	7	8	0	360	6	9	2	50
60	13	12	0	240	8	17	8	140	7	15	0	60
61	13	16	7	25	9	0	7	337	7	17	7	61
70	15	17	4	280	10	7	3	285	9	0	10	70
80	18	2	8	320	11	16	11	65	10	6	8	80
90	20	8	0	360	13	6	6	210	11	12	6	90
91	20	12	7	145	13	9	6	42	11	15	1	91
100	22	13	5	35	14	16	1	355	12	18	4	100
200	45	6	10	70	29	12	3	345	25	16	8	200
300	68	0	3	105	44	8	5	335	38	15	0	300
182	41	5	2	290	26	19	0	84	23	10	2	182
183	41	9	9	75	27	1	11	281	23	12	9	183
365	82	15	0		54	1	0		47	3	0	

Days	CAPTAIN.				LT. & QR. MAS.				ENSIGN.			
	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365
1	0	1	10	245	0	0	10	211	0	0	5	114
2	0	3	9	125	0	1	9	57	0	0	10	228
3	0	5	8	5	0	2	7	268	0	1	3	342
4	0	7	6	250	0	3	6	114	0	1	9	91
5	0	9	5	130	0	4	4	325	0	2	2	205
6	0	11	4	10	0	5	3	171	0	2	7	319
7	0	13	2	255	0	6	2	17	0	3	1	68
8	0	15	1	135	0	7	0	228	0	3	6	182
9	0	17	0	15	0	7	11	74	0	3	11	296
10	0	18	10	268	0	8	9	285	0	4	5	45
20	1	17	9	155	0	17	7	205	0	8	10	90
30	2	16	8	50	1	6	5	125	0	13	3	135
31	2	18	6	295	1	7	3	336	0	13	8	249
40	3	15	6	310	1	15	3	45	0	17	8	180
50	4	14	5	205	2	4	0	330	1	2	1	225
60	5	13	4	100	2	12	10	250	1	6	6	270
61	5	15	2	345	2	13	9	96	1	7	0	19
70	6	12	2	360	3	1	8	170	1	10	11	315
80	7	11	1	255	3	10	6	90	1	15	4	360
90	8	10	0	150	3	19	4	10	1	19	10	40
91	8	11	11	30	4	0	2	221	2	0	3	154
100	9	8	11	45	4	8	1	295	2	4	3	85
200	18	17	10	90	8	16	3	225	4	8	6	170
300	28	6	9	135	13	4	5	155	6	12	9	255
182	17	3	10	60	8	0	5	77	4	0	6	308
183	17	5	8	306	8	1	3	288	4	1	0	57
365	34	9	7		16	1	9		8	1	7	

Days.	CHAPLAIN.				SURG. & ADJ.				MATE.			
	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365
1	0	1	3	42	0	0	9	25	0	0	3	158
2	0	2	6	84	0	1	6	50	0	0	6	316
3	0	3	9	126	0	2	3	75	0	0	10	109
4	0	5	0	168	0	3	0	100	0	1	1	267
5	0	6	3	210	0	3	9	125	0	1	5	60
6	0	7	6	252	0	4	6	150	0	1	8	218
7	0	8	9	294	0	5	3	175	0	2	0	11
8	0	10	0	336	0	6	0	200	0	2	3	169
9	0	11	4	13	0	6	9	225	0	2	6	327
10	0	12	7	55	0	7	6	250	0	2	10	120
20	1	5	2	110	0	15	1	135	0	5	8	240
30	1	17	9	165	1	2	8	20	0	8	6	360
31	1	19	0	207	1	3	5	45	0	8	10	153
40	2	10	4	220	1	10	2	270	0	11	5	115
50	3	2	11	275	1	17	9	155	0	14	3	235
60	3	15	6	330	2	5	4	40	0	17	1	355
61	3	16	10	7	2	6	1	65	0	17	5	148
70	4	8	2	20	2	12	10	290	1	0	0	110
80	5	0	9	75	3	0	5	175	1	2	10	230
90	5	13	4	130	3	8	0	60	1	5	8	350
91	5	14	7	172	3	8	9	85	1	6	0	143
100	6	5	11	185	3	15	6	310	1	8	7	105
200	12	11	11	5	7	11	1	255	2	17	2	210
300	18	17	10	190	11	6	8	200	4	5	9	315
182	11	9	2	344	6	17	6	170	2	12	0	286
183	11	10	6	21	6	18	3	195	2	12	4	79
365	22	19	9		13	15	10		5	4	5	

COMPUTATION OF NETT ARREARS

For the Officers of a Regiment of Cavalry.

From one to 365 Days.

Days.	COLONEL.				LIEUT. COL.				MAJOR.			
	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365
1	0	6	4	127	0	4	6	16	0	3	8	356
2	0	12	8	454	0	9	0	32	0	7	5	345
3	0	19	1	16	0	13	6	48	0	11	2	338
4	1	5	5	143	0	18	0	64	0	14	11	329
5	1	11	9	270	1	2	6	80	0	18	8	320
6	1	18	2	32	1	7	0	96	1	2	5	311
7	2	4	6	149	1	11	6	112	1	6	2	302
8	2	10	10	266	1	16	0	128	1	9	11	292
9	2	17	3	48	2	0	6	144	1	13	8	284
10	3	3	7	175	2	5	0	160	1	17	5	275
20	6	7	2	350	4	10	0	320	3	14	11	185
30	9	10	10	160	6	15	1	115	5	12	5	95
31	9	17	2	287	6	19	7	131	5	16	2	86
40	12	14	5	335	9	0	1	275	7	9	11	5
50	15	18	1	145	11	5	2	70	9	7	4	280
60	19	1	8	320	13	10	2	230	11	4	10	190
61	19	8	1	80	13	14	8	246	11	8	7	181
70	22	5	4	130	15	15	3	5	13	2	4	100
80	25	8	11	305	18	0	3	185	14	19	10	10
90	28	12	7	115	20	5	3	325	16	17	3	285
91	28	18	11	242	20	9	9	341	17	1	0	276
100	31	16	2	290	22	10	4	140	18	14	9	195
200	63	12	5	215	45	0	8	280	37	9	7	25
300	95	8	8	140	67	11	1	55	56	4	4	220
182	57	17	11	119	40	19	7	357	34	2	1	187
183	58	4	3	246	41	4	2	8	34	5	10	178
365	116	2	3		82	3	10		68	8	0	

Days	CAPTAIN.				LIEUTENANT.				CORNET.			
	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365
1	0	3	0	234	0	1	5	157	0	1	6	50
2	0	6	1	103	0	2	10	294	0	3	0	100
3	0	9	1	337	0	4	4	76	0	4	6	150
4	0	12	2	206	0	5	9	223	0	6	0	200
5	0	15	3	75	0	7	3	5	0	7	6	250
6	0	18	3	309	0	8	8	152	0	9	0	300
7	1	1	4	178	0	10	1	299	0	10	6	350
8	1	4	5	47	0	11	7	81	0	12	1	35
9	1	7	5	281	0	13	0	228	0	13	7	85
10	1	10	6	150	0	14	6	10	0	15	1	135
20	3	1	0	300	1	9	0	20	1	10	2	270
30	4	11	7	85	2	3	6	30	2	5	4	40
31	4	14	7	319	2	4	11	177	2	6	10	90
40	6	2	1	235	2	18	0	40	3	0	5	175
50	7	12	8	20	3	12	6	50	3	15	6	310
60	9	3	2	170	4	7	0	60	4	10	8	80
61	9	6	3	39	4	8	5	207	4	12	2	130
70	10	13	8	320	5	1	6	70	5	5	9	215
80	12	4	3	105	5	16	0	80	6	0	10	350
90	13	14	9	255	6	10	6	90	6	16	0	120
91	13	17	10	124	6	11	11	237	6	17	6	170
100	15	5	4	40	7	5	0	100	7	11	1	255
200	30	10	8	80	14	10	0	200	15	2	3	145
300	45	16	0	120	21	15	0	300	22	13	5	35
182	27	15	8	248	13	3	11	109	13	15	0	340
183	27	18	9	117	13	5	4	256	13	16	7	25
365	55	14	6		26	9	4		27	11	8	

QUA. MAST.				ADJUTANT.				SURGEON.				CHAPLAIN.			
£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365	£.	s.	d.	Parts of 365
0	1	1	353	0	0	2	122	0	1	1	219	0	1	3	42
0	2	3	341	0	0	4	244	0	2	3	73	0	2	6	84
0	3	5	329	0	0	7	1	0	3	4	292	0	3	9	126
0	4	7	217	0	0	9	123	0	4	6	146	0	5	0	168
0	5	9	305	0	0	11	245	0	5	8		0	6	3	210
0	6	11	333	0	1	2	2	0	6	9	219	0	7	6	252
0	8	1	281	0	1	4	124	0	7	11	73	0	8	9	294
0	9	3	269	0	1	6	246	0	9	0	292	0	10	0	336
0	10	5	257	0	1	9	3	0	10	2	146	0	11	4	13
0	11	7	245	0	1	11	125	0	11	4		0	12	7	55
1	3	3	125	0	3	10	250	1	2	8		1	5	2	110
1	14	11	5	0	5	10	10	1	14	0		1	17	9	165
1	16	0	358	0	6	0	132	1	15	1	219	1	19	0	207
2	6	6	250	0	7	9	135	2	5	4		2	10	4	220
2	18	2	130	0	9	8	260	2	16	8		3	2	11	275
3	9	10	10	0	11	8	20	3	8	0		3	15	6	330
3	10	11	363	0	11	10	142	3	9	1	219	3	16	10	7
4	1	5	255	0	13	7	145	3	19	4		4	8	2	20
4	13	1	135	0	15	6	270	4	10	8		5	0	9	75
5	4	9	15	0	17	6	30	5	2	0		5	13	4	130
5	5	11	3	0	17	8	152	5	3	1	219	5	14	7	172
5	16	4	260	0	19	5	155	5	13	4		6	5	11	185
11	12	9	155	1	18	10	310	11	6	8		12	11	11	5
17	9	2	50	2	18	4	100	17	0	0		18	17	10	190
10	11	10	6	1	15	4	304	10	6	3	73	11	9	2	344
10	12	11	359	1	15	7	61	10	7	4	292	11	10	6	21
21	4	10		3	11	0		20	13	8		22	19	9	

PART II.

Of the Purchaſe and Sale of Commiſſions.

THE Britiſh Service is the only one in Europe, where the purchaſe or ſale of commiſſions is univerſal, and founded on any regular and fixed principles. This practice, from the moſt ſlender and almoſt imperceptible beginnings had, through connivance alone, grown to ſuch a head, and had become liable to ſo many abuſes, that it was thought neceſſary to reform and regulate it by royal authority. His Majeſty, therefore, by a warrant in the year 1765, ordered a board of general officers to take this matter into their conſideration, and to report to him what they thought an adequate price for the ſeveral ranks in the different ſervices of the army.——The board having accordingly met, formed an eſtimate (according to the prices hereafter ſpecified) which his Majeſty was pleaſed to approve, and ordered it to be obſerved by all colonels, agents, and other military officers, under pain of his higheſt diſpleaſure.

It was determined by the board, that the ſame

ſame price ſhould obtain in the reſpective corps, whether ſerving in or out of Europe; and that, if any deficiency ſhould ariſe, by the commiſſions of cornet, enſign, or ſecond lieutenant not producing the price allowed by the ſaid eſtimate, the loſs ſhould be ſuſtained by the officer, who obtains leave to ſell.

The general grounds on which the board proceeded in fixing the prices of the ſeveral commiſſions, was, by conſidering the value of the pay and rank diſtinctly; and, after fixing what appeared to them a reaſonable price for the commiſſions of cornet and enſign in the reſpective corps, and which they might probably be ſold for in time of war as well as peace, proceeded to eſtimate every increaſe of pay, after the rate of 100l. for each ſhilling per diem, in a general view, not attending minutely to fractional ſums; and, in the next place, endeavoured to fix a proportionate value upon each advancement in rank, ſuch as might, if poſſible, be extended to all the different corps. Thus the valuation of rank in the cavalry is, for gaining the rank of lieutenant (from a cornetcy) 50l.; for a captain-lieutenantcy 250l.; for the rank of captain 450l. (or in corps where there is no captain-lieutenant,

 and

and the promotion from lieutenant to captain is made in one ſtep, 700l.) for a majority 600l. and for the rank of lieutenant-colonel 700l. The ſame valuation of rank is alſo extended to the foot-ſervice, except in the ſingle commiſſion of captain; wherein the board has in ſome degree conformed to the difference, which has ever prevailed in the price and reputed value, between a troop in the cavalry and a company in the foot; and has valued the advancement from lieutenant to captain, including the captain-lieutenantcy, nearly at 400l.

Since this valuation of the board, an alteration has taken place in the price of the captain-lieutenantcy, his Majeſty having granted in 1772 the rank of full captain to all the captain-lieutenants of the army; ſo that the value of a captain-lieutenantcy in the foot, which was then fixed by the board at 800l. is now raiſed, upon the principles they laid down, to 950l.; in the dragoons from 1400l. to 2100l. and in the cavalry from 2000l. to 2450l. It is to be obſerved, that though his Majeſty approved the eſtimate of the board, yet he has only ordered, that thoſe prices be not exceeded, and a ſmaller price, though not a larger one, may be agreed upon betwixt

betwixt the purchaſer and the ſeller. The particular price, for which any commiſſion is to be ſold, muſt be mentioned in the memorial of the perſon who deſires leave to ſell. This rule, however, may be evaded by a private agreement among the parties, where the buyer is the firſt for purchaſe.

The general rule in the army is, for thoſe officers only to be allowed to ſell, who have purchaſed their commiſſions, which is notwithſtanding frequently diſpenſed with, in favour of officers who have been diſabled, or worn out in the ſervice.

Whenever an officer deſires leave to ſell his commiſſion, he is to draw up a memorial, ſtating the grounds on which he forms his expectations of getting that permiſſion; and in that caſe, diſclaiming all pretenſions to half-pay, penſion, or other reward for his paſt military ſervices. —There are forms for theſe memorials always lying at the office of the adjutant-general.

If ſuch memorialiſt be with his regiment, he is to deliver his memorial to the officer commanding; and it is by him to be tranſmitted to the colonel, (if within the kingdom) whoſe approbation muſt be obtained before it is laid be-

 fore

fore his Majesty. But, in the absence of the colonel, the lieutenant-colonel is to transmit it to the War-office, certifying under his hand the truth of the facts therein contained, as far as his knowledge or belief may extend.

In North America these memorials are to be transmitted, with the commanding officer's certificate, to the commander in chief; in Gibraltar, or other garrisons abroad, to the governor or commander for the time being on those stations: but a duplicate must always be sent to the colonel of the regiment.

PRICES

PRICES OF COMMISSIONS,

As settled by a Board of General Officers, in 1765.

LIFE-GUARDS.

Commissions.	*Prices.*	*Difference in value between the several commissions in Succession.*
	£.	£.
First Lieutenant Colonel -	5,500 -	400
Second Lieutenant Colonel -	5,100 -	800
Cornet and Major - -	4,300 -	200
Guidon and Major - -	4,100 -	1,400
Exempt and Captain - -	2,700 -	1,200
Brigad. & Lieut. or Adj. & Lieut.	1,500 -	300
Sub-Brigadier and Cornet -	1,200 -	1,200
		£5,500

HORSE.

Lieutenant Colonel - -	5,200 -	950
Major - - -	4,250 -	1,150
Captain - - - -	3,100 -	650
Captain-Lieut. with rank of Capt.	2,450 -	700
Lieutenant - -	1,750 -	150
Cornet - - -	1,600 -	1,600
		£5,200

DRAGOON GUARDS and DRAGOONS.

Lieutenant-Colonel - -	5,350 -	1,100
Major - - -	4,250 -	1,100
Captain - - -	3,150 -	1,050
Capt. Lieut. with rank of Capt.	2,100 -	735
Lieutenant - - -	1,365 -	262 10s.
Cornet - - -	1,102 10s.	1,102 10s.

FOOT

FOOT-GUARDS.

Commissions.	*Prices.*	*Differ. &c.*
Lieutenant-Colonel - -	6,700 -	400
Major, with rank of Colonel -	6,300 -	2,800
Captain, with rank of Lieut. Col.	3,500 -	900
Capt. Lieut. with Ditto. - -	2,600 -	1,100
Lieutenant, with rank of Captain	1,500 -	600
Ensign - - - -	900 -	900
		£6,700

MARCHING REGIMENTS of FOOT.

Lieutenant-Colonel - -	3,500 -	900
Major - - - -	2,600 -	1,100
Captain - - -	1,500 -	550
Captain-Lieut. with rank of Capt. -	950 -	400
Lieutenant - - -	550 -	150
Ensign - - - -	400 -	400
		£3,500
2d Lieutenant Fuzileer regiments -		450

ON THE IRISH ESTABLISHMENT.

DRAGOONS.

Lieutenant-Colonel - -	4365 -	959
Major - - - -	3406 -	1150
Captain - - - -	2256 -	1013
Captain-Lieut. with rank of Capt.	1243 -	271
Lieutenant - - -	972 -	155
Cornet - - - -	817 -	817

FOOT.

Lieutenant-Colonel - -	3657 -	959
Major - - -	2698 -	1150
Captain - - -	1548 -	717
Capt. Lieut. with rank of Capt. -	831 -	271
Lieutenant - - -	563 -	155
Ensign - - -	405 -	405

During

During the time Major General Fitzpatrick was Secretary at War, the Prices of Commissions were fixed by his Majesty's Regulations, dated War-Office, 14th Aug. 1783, as follows:

		Full Price of Commissions.	*Difference in Value between the several Commissions in Succession.*	*Half Pay at 10 Years Purchase.*	*Difference in Value between Half Pay and Full Pay.*
Horse.	Lieutenant Colonel	£.5,200 —	£.950 —	£.1,825 —	£.3,525 —
	Major	4,250 —	1,150 —	1,460 —	2,790 —
	Captain	3,100 —	650 —	1,003 15	2,146 5
	Captain Lieut. with rank of Captain	2,450 —	700 —	547 10	1,552 10
	Lieutenant	1,750 —	150 —	547 10	817 10
	Cornet	1,600 —	1,600 —	456 5	646 5
Drg. Gds. & Drg.	Lieutenant-Colonel	5,350 —	1,100 —		
	Major	4,250 —	1,100 —		
	Captain	3,150 —	1,050 —		
	Captain Lieut. with rank of Captain	2,100 —	735 —		
	Lieutenant	1,365 —	262 10		
	Cornet	1,102 10	1,102 10		

Foot Guards.	Lieutenant Colonel	£.400	£.6,700	£.900	£.1,551 5	£.1,948 15
	First Major	2,800	6,300	1,100	1,368 15	1,231 5
	Second Major	900		600	Half Pay at 9 Years Purchase.	
	Third Major	1,100		900		
	Captain, with rank of Lieut. Colonel	3,500		550	821 5	678 15
	Captain Lieut. rank Ditto	2,600		400	383 5	566 15
	Lieutenant, with rank of Captain	1,500		150	383 5	166 15
	Enſign	900		400	301 2 6	98 17 6
Marching Regiments of Foot.	Lieutenant Colonel	3,500		100	383 5	166 15
	Major	2,600		450	301 2 6	148 17 6
	Captain	1,500				
	Captain Lieut. with rank of Captain	950				
	Lieutenant	550				
	Enſign	400				
	In the Regiments of Fuzileers which have firſt and ſecond Lieutenants. 1ſt Lieutenant	550				
	2d Lieutenant	450				

Of the Commiſſions in the Militia.

THE Lords Lieutenants of each county are appointed by the king, and have the chief command of the militia in their reſpective counties.

In 1786, an act of parliament was made for amending and reducing into one the Militia Laws of England. By virtue of this act, the lieutenants of counties, appointed by his Majeſty, are to nominate twenty deputy lieutenants (three of whom may act, when the lieutenant is out of the kingdom) together with officers duly qualified to command the militia of the county. They are, within fourteen days after the appointment of officers, to certify their names and rank, and in caſe his Majeſty does not ſignify his diſapprobation of any of them, their commiſſions are then to be made out, and are not revokable on the death of the grantor. Theſe officers are to rank with the officers of ſuch of his Majeſty's forces as are liable to ſerve out of Britain, as youngeſt of their rank.

Quali-

Qualifications.

THE qualification for a deputy-lieutenant is an eſtate of 200l. a year in poſſeſſion, or the reverſion of one of double that value. A colonel to be in poſſeſſion of an eſtate of 1000l. a year, or heir apparent to one of 2000l.; a lieutenant colonel to have an eſtate of 600l. a year, or be heir to one of 1200l.; a major or captain to be in poſſeſſion of 200l. a year, or heir to 400l. a year, or younger ſon of ſome perſon, who is, or was at the time of his death, poſſeſſed of an eſtate of 600l. a year; a lieutenant to have real eſtate of 50l. a year, or a perſonal eſtate alone of 1000l. value, or real and perſonal eſtate together to the value of 2000l. or elſe to be ſon of a perſon who is, or was at the time of his death, in poſſeſſion of an eſtate of the yearly value of 100l. or a perſonal eſtate alone to the amount of 2000l. or real and perſonal together to the amount of 3000l.; an enſign to have a real eſtate of 20l. a year, or a perſonal eſtate alone of 500l. value, or real and perſonal together to the amount of 1000l. or elſe to be ſon of a perſon, who is, or was at the time of his death poſ-

ſeſſed

ſeſſed of a real eſtate of 50l. a year, or a perſonal eſtate alone to the amount of 1000l. or real and perſonal together to the amount of 1500l. Of which eſtates, required as qualifications for deputy lieutenants, colonels, lieutenant-colonels, majors, captains, lieutenants and enſigns, one moiety is to be ſituate within the reſpective counties, ridings, or diviſions, in which they are appointed to ſerve.

The qualifications for officers in the counties of Cumberland, Huntingdon, Monmouth, Weſtmoreland and Rutland, are in the following proportions: a deputy lieutenant 150l. a year; a colonel 600l. a lieutenant-colonel or major-commandant 400l. a major or captain 150l. a lieutenant 30l. and an enſign 20l. or 300l. perſonal property. The regulations are nearly the ſame with regard to cities that are counties within themſelves; and in the iſle of Ely the qualifications are ſtill ſmaller, a captain being duly qualified there by an eſtate of 100l. a year.

Leaſes on lives of 300l. per annum are to be deemed equal to a qualification of 100l. a year and ſo proportionably. Eſtates granted for 20 years of an annual value equal to thoſe required

to

to qualify by this act, are allowed as ſufficient qualifications.

No commiſſion ſuperior to that of a lieutenant is to be granted till the qualification is delivered in; and the officers are required to take the oaths within ſix months after their appointment. The names and rank of the ſeveral officers, together with their qualifications, are to be inſerted in the London Gazette, and annually laid by the ſecretary of ſtate before parliament.

The penalty on ſuch as act without a due qualification, is 200l. for every deputy lieutenant or field officer; 100l. for every captain ſo offending; half of which goes to the perſon that ſues, and the proof of the qualification lies on him againſt whom the action is brought. This, however, is not to prevent peers of the realm, or their heirs-apparent, from acting as deputy lieutenant, field officers, or captains, without any qualification.

Militia officers ſerving in time of actual invaſion or rebellion, may on account of their military merits, be promoted by the lord lieutenant to the rank of captain, without the qualification required by the act.

Quotas

Quotas that each County is to furniſh.

Bedford — — —	400
Berks — — —	560
Bucks — — —	560
Cambridge — —	480
Cheſter, with City — —	560
Cornwall — — —	640
Cumberland — —	320
Derby — — —	560
Devon, with City of Exeter —	1600
Dorſet, with Town of Pool —	640
Durham — — —	400
Eſſex — — —	960
Glouceſter, with Cities of Glouceſter and Briſtol — — —	960
Hereford — —	480
Hertford — — —	560
Huntingdon — —	320
Kent, with City of Canterbury —	960
Lancaſter — —	800
Leiceſter — —	560
Lincoln, with City of Lincoln —	1200
Middleſex, excluſive of Tower Hamlets	1600
Monmouth — —	240
Norfolk, with City of Norwich —	960

Northampton — —	640
Northumberland, with Newcaſtle and Berwick — — —	560
Nottingham, with town of Nottingham	480
Oxford — —	560
Rutland — — —	120
Salop — — —	640
Somerſet — — —	840
Southampton, with Town of Southampton	960
Stafford, with City of Lichfield —	560
Suffolk — — —	960
Surrey — — —	800
Warwick, with Coventry —	640
Weſtmoreland — —	240
Worceſter, with City of Worceſter.	560
Wilts — — —	800
Weſt Riding of York, with City	1240
North Riding, York —	720
Eaſt Riding, with Kingſton upon Hull	400
Angleſea — —	80
Brecknock — —	160
Cardigan — —	120
Carmarthen, with Town —	200
Carnarvon — —	80
Denbigh — — —	280
Flint — — —	120

Glamorgan

Glamorgan — —	360
Merioneth — —	80
Montgomery — — —	240
Pembroke, with Haverford Weſt —	160
Radnor — —	120

Of the Allowances in Barracks, Camp, and Quarters.

THE allowances to troops, beyond the groſs pay in the pay-office, come under the head of extraordinaries of the army. Such are the expences for barracks, marches, encampments, &c.

Of the Allowances in Barracks.

IN 1794 his Majeſty was pleaſed to regulate the barrack allowances upon a new plan, and appointed a barrack-maſter general to ſuperintend the barracks in Great Britain.

By the warrant iſſued upon that occaſion, every barrack-maſter, on troops arriving in barracks, delivers up to the commanding officer the number of rooms neceſſary, with an inventory of the furniture and utenſils, ſtating the condition thereof. Two copies of this inventory ſigned

by

by the commanding officer, are given to the barrack-maſter, one of which he tranſmits to the barrack-maſter-general.

The barrack-maſter cannot change any article unleſs it is certified by the commanding officer as unfit for farther uſe; and all certificates muſt be ſent to the barrack-maſter-general, as vouchers for the delivery of what is required.

Once a month the barrack rooms and furniture muſt be inſpected by the commanding officer and barrack maſter. All damage, making allowance for wear and tear, to be eſtimated by the barrack-maſter, and the amount of what ſum is neceſſary to make good the ſame, laid before the commanding officer; if it is not immediately paid, the demand muſt be verified by the barrack-maſter's affidavit, ſent to the barrack-maſter-general, who is to tranſmit a copy thereof to the commanding officer, and require an immediate anſwer. Should it appear that injury has been done to the barracks or furniture, the barrack-maſter-general certifies the amount of the repairs to the ſecretary at war, that the regiment may be charged with it. But if the demand is not made by the barrack-maſter immediately

mediately after the inſpection, the damage to be made good by him.

On the firſt of every month the commanding officer muſt tranſmit to the barrack-maſter-general, a return of the number of officers and men ſtationed in the barrack for the preceding month, and the barrack-maſter is to ſend a weekly return of the officers and men to whom ſtores have been iſſued.

Half-yearly accounts up to 24th June and 24th December, with general returns of the receipts and iſſues, to be ſent to the barrack-maſter general, within fourteen days after the above periods, that they may be examined and ſettled without delay.

Every barrack-maſter muſt, when a regiment or detachment marches in or out of barracks, report to the barrack-maſter-general, ſpecifying the regiment or detachment, the commanding officer's name, and the number of officers and privates.

Once in three months, viz. 25th March, 24th June, 23d September, and 24th December, the barrack-maſter muſt ſend a return of the ſtate of the barracks, furniture, and utenſils, both in uſe and in ſtore, ſpecifying the condition they

 are

are in, and what number of rooms have been occupied during the three months preceding. The commanding officer muſt counterſign theſe returns.

All deliveries of firing and candles to be vouched by certificates as well as by accurate returns, under the hand of the commanding officer, and tranſmitted along with the accounts.

If the barrack-maſter neglects any part of his duty, the commanding officer muſt report the ſame to the barrack-maſter-general, who is authorized to ſend down an inſpector to take poſſeſſion of the barracks, till matters are ſettled, and the expence of the inſpector to be charged to the barrack-maſter's account, and ſtopped out of his pay.

On the arrival of a regiment in barracks, the non-commiſſioned officers and privates are ſupplied by the barrack-maſter with one pair of clean ſheets to each bed, for which three-pence per pair muſt be paid for a double bed, and two-pence per pair for a ſingle bed, and the ſame every month when they are changed, for the waſhing. To every room the following articles are given: bedſteads, mattreſſes, paliaſſes, bolſters, blankets, ſheets, rugs, round towel, table, racks

racks for arms, fire irons, iron pots, pot-hooks, iron trivets, ladles, fleſh-fork, frying-pan, grid-iron, large bowls or platters, ſmall bowls or porringers, trenchers, ſpoons, water bucket, coal tray, bellows, candleſtick, tin can of three gallons, large earthen pan for meat, baſket for coals, drinking horns, earthen chamber pots, broom and mop.

The rooms for the quarter maſters and ſerjeants of cavalry, and the ſerjeant-major and quarter-maſter ſerjeant, are furniſhed in the ſame manner as the ſoldiers.

Officers rooms are furniſhed with a table, two chairs, a coal box, coal tray, bellows, fire-irons, and fender.

The following table will ſhew the proportion of rooms for officers, non-commiſſioned officers, and privates of cavalry and infantry.

Cavalry.	*Rooms*
Field officers, each — —	2
Captains, each — —	1
Subalterns, ſtaff, and quarter-maſters, each	1
The ſerjeant of each troop of dragoons, and the corporals of each troop of horſe	1
Eight rank and file — —	1
Officers meſs — —	2

Infantry

Infantry.

	Rooms
Field officers, each — —	2
Captains, each — —	1
Two ſubalterns — —	1
Staff, each — — —	1
12 Non-commiſſioned officers and privates	1
Officers meſs — — —	2

When there are a ſufficient number of rooms in a barrack, ſubalterns of infantry may have one each, and the full allowance of coals and candles.

During the months of November, December, January, February, and March, every cavalry room has weekly, $3\frac{1}{4}$ buſhels of coals, and $2\frac{1}{2}$ pounds of candles. The ſame quantity of coals to the infantry, but only $1\frac{1}{4}$ pound of candles.

During April, September, and October, 2 buſhels of coals and two pounds of candles are iſſued to the cavalry. To the infantry the coals are the ſame, with one pound of candles.

In May, June, July, and Auguſt, the cavalry have $1\frac{3}{4}$ buſhels of coals and $1\frac{1}{2}$ pounds of candles. The like quantity of coals to the infantry with $\frac{3}{4}$ of a pound of candles.

For

For a commiſſioned officer's guard, 7 buſhels of coals, and 4 pounds of candles, are iſſued weekly from 1ſt September to 1ſt May. A non-commiſſioned officer's guard has half the above for the ſame period.

Candles, at the rate of one pound per week, are allowed for each lanthorn in the paſſage and galleries.

Straw is furniſhed every two months for the bedding of non-commiſſioned officers and privates.

In the cavalry barracks, returns of forage are iſſued for the effective horſes in the following proportion.

	Rations
Field officers — — —	4
Captains — — —	3
Subalterns and ſtaff officers —	2
Quarter-maſters, each — —	1
Non-commiſſioned officers and privates, each	1

For theſe rations $8\frac{1}{2}$d. per diem is ſtopped.

Each ſtable is furniſhed with 2 pitchforks, 2 ſhovels, 1 lantern, 1 wheelbarrow, two water buckets, and 4 brooms. The latter are received every month.

To all non-commiſſioned officers and ſoldiers effective in barrack, 5 pints of ſmall beer are allowed daily.

Of

Of the Allowances in Quarters.

IN garrisons and towns where troops are quartered, and where there is not a sufficiency of barracks to contain both the officers and men, the officers have a certain weekly allowance, to provide themselves with lodgings. This lodging money is not reducible to any fixed standard. In some places it is in the proportion of 3s. 6d. per week, in others 5s. and in some as high as 8s. per week for each subaltern officer. Where officers are not provided with barracks or quarters, they have always lodging-money paid them, except only in the suburbs of Edinburgh.

In other places they are quartered or billeted on houses of public entertainment. The clause in the act of parliament for quartering officers and soldiers on public houses, is expressed in so vague and indefinite a manner, with regard to the quarters which the publicans are to furnish, as to be the cause of perpetual disputes between the military and the landlords; which can only be settled by the justices of the peace, according to the spirit of the act to the best of their judgment. As the act has laid down no certain rule

rule, the only ground they can go upon is that of analogy; by examining what the officers and soldiers are entitled to in barracks. On this principle it will appear, that a captain should be provided, in virtue of his billet, with a proper room to himself, and that a single room with two beds would suffice for two subaltern or staff officers. But there is another circumstance to be considered likewise, which is, the means or ability of the person quartered on.

Field officers and captains have no other claim upon the publicans on whom they are quartered, but their lodging, fire and candle; neither are their horses billetted. But all subaltern officers, even of infantry, are entitled to have their horses provided with stabling, hay and straw for 6d. *per diem* each; and the act does not limit the number of horses. Subaltern officers of dragoons and foot are likewise entitled to diet and small beer for 1s. *per diem*, and subaltern officers of horse for 2s. *per diem*.

Non-commission officers and soldiers are not only to be provided with proper lodging, fire and candle, but are also to be furnished with diet and small beer by the publican, those of the cavalry and dragoons for 6d. *per diem* each, and those of the

the infantry for 4d. *per diem*. But this they can only insist upon when on the march; or when recruiting, for the space of seven days after halting at any quarters: at the expiration of which, the landlord is exempted from the necessity of finding them in diet, on condition of furnishing them with candles, vinegar and salt, and with either small beer or cyder, not exceeding five pints for each man *per diem*, *gratis*; together with the use of fire, and the necessary utensils for dressing and eating their meat. The horses of the non-commission officers and soldiers of the cavalry and dragoons are likewise to be billetted, paying at the rate of 6d. *per diem* for each horse, for which the publican is to find them with hay and straw.

By

By a Warrant of His Majesty's, issued during the present War, the following distribution of a private Dragoon's Pay is ordered.

	£.	s.	d.
Pay - - - -	12	3	4
Bread when on duty -	2	5	7½
Necessary money, old and new allowances - -	2	14	10
Total	£17	14	10 for 365 days.

Which is to be applied thus,

		£.	s.	d.
For provisions, including bread		9	2	6
For breeches, in two years, value 1l. 6s.	0 13 0			
For stable jacket, trowsers, and foraging cap, in two years 15s. -	0 7 6			
Horse cloth, 6s. 6d. surcingle 3s. 6d. in six years.	0 1 8			
Feeding bag 1s. watering bridle 3s. 6d. collar and log 6d. in six years	0 0 10			
Three shirts and turn-over, at 6s. 6d. each	0 19 6			
One stock and clasps -	0 1 0			
Two pair of worsted stockings - - -	4 10			
Two pair of thread or cotton stockings, at 3s. each, and two pair of short gaiters, at 1s. 8d. each, or two pair of long black cloth gaiters at 4s. 8d. each	0 9 4			
		2	17	8
		12	0	2

	£.	s.	d.	£.	s.	d.
Brought over	—		—	12	0	2
Two pair of ſhoes -	£.0	14	0			
Mending ditto - -	0	3	0			
Two ſhoe bruſhes -	0	1	0			
Powder, pomatum, ſoap, combs, and razors	0	12	0			
Knee buckles - -	0	0	6			
Clothes bruſh, picker, worm, emery, oil, pipe-clay, whiting, and blacking	0	16	9			
Waſhing and mending -	1	6	0			
Mane comb, 6d. curry comb and bruſh 3s. 6d. in two years - - -	0	2	1			
Taylors bill - - -	0	2	9½			
				3	18	1½
				15	18	3½
Balance over				1	5	6
Total				£17	3	9½

The pay of the ſerjeants, corporals, and trumpeters, making allowance for the difference, is ſubject to the like eſtimate and expenditure.

The balance of 1l. 5s. 6d. forms a fund, out of which ſuch neceſſaries as may be wanted are provided.

At the end of every year the men muſt be accounted with, and if any balance remains in their favour it muſt be paid to them.

By warrants from his Majeſty, dated 4th January,

nuary, and 5th December 1792, certain new allowances were made, and the pay of the infantry ſerving at home ordered to be applied as follows:

Table of the Weekly Pay of Non-commiſſioned Officers, Drummers, and Privates.

	£.	s.	d.
Serjeant-major and quarter-maſter ſerjeant, each - -	0	10	6
Serjeant - - -	0	7	0
Corporal and drummer, each	0	4	8
Private man - -	0	3	6

Which, with the following allowances, makes a conſiderable addition, particularly to the pay of the privates.

1. Bread-money. To every effective non-commiſſioned officer, drummer, and private, preſent with the regiment or on command, 1½d. *per diem*. The money for this purpoſe is iſſued with the ſubſiſtence monthly, in advance to the agent of the regiment.

2. Allowance for neceſſaries. The ſum of 6s. 1d. half yearly is paid to every effective private man. This is the allowance which was formerly called poundage.

3. New

3. New allowance for neceſſaries. To all non-commiſſioned officers, drummers, and privates, the ſum of 6s. 7¼d. is paid half yearly.

The neceſſary money is iſſued half-yearly, according to the eſtabliſhment, immediately after the 24th of June; but on, or immediately after the 24th of December, an account from each regiment muſt be made, ſtating the whole demand for the year, and giving credit for the money already received. The agent delivers this account into the War-office, who receives the balance wanting to complete the allowances for the effective number.

With the above allowances the pay of a private ſoldier for 365 days will be as follows:

	£.	s.	d.
Pay - - - - - -	9	2	6
Bread money - - - -	2	5	7½
For neceſſaries, old and new allowances	1	5	4½
Total	£12	13	6

This

This Sum is applied thus:

	£.	s.	d.	£.	s.	d.
For food at 3s. per week, or annually -				7	16	5½
For a ſecond pair of breeches	£0	6	6			
A pair of black cloth gaiters	0	4	0			
A ſecond pair of ditto -	0	4	0			
Altering clothing to fit -	0	2	6			
One hair leather - -	0	0	2½			
Two pair of ſhoes yearly -	0	12	0			
Soling ſhoes per year -	0	4	0			
A pair of ſtockings, or two pair of ſocks	0	1	6			
Two ſhirts yearly -	0	11	0			
Worſted mitts, yearly -	0	0	9			
A foraging cap, yearly	0	1	3			
A knapſack at 6s. once in 6 years - - -	0	1	0			
A clothes bruſh at 1s. once in two years	0	0	6			
Three ſhoe bruſhes yearly	0	1	3			
Pipe clay and whiting yearly	0	4	4			
Black ball yearly - -	0	2	0			
Powdering bag and puff, once every three years, at 1s. 6d.	0	0	6			
Two combs yearly -	0	1	0			
Pomatum and powder yearly	0	3	0			
Waſhing (4d. per week) yearly	0	17	4			
				3	18	7½
				11	15	1
Balance remaining				0	18	5
Total				£12	13	6

The

The balance of 18s. 5d. which is about 4½d. per week, is to pay for ſuch neceſſaries as may be accidentally wanted, it muſt be reſerved for that purpoſe. If not uſed it will be accounted for half-yearly. Should it ſo happen that any of the articles included in the expenditure of the 3l. 18s. 7½d. are not wanted, the money in that caſe to be accounted for at the end of the year.

Independent of the above allowances, there are others, ſuch as,

1. For bruſhes, pickers, turn-ſcrews, worms, brick-duſt, emery, and oil. The actual expenditure of theſe articles to be certified for upon honour by the colonel or commanding officer, provided it does not in any half-year exceed 1s. 4½d. per man of each effective rank and file. The account to be tranſmitted through the war-office to the office of ordnance, where the allowance is paid to the agents of regiments.

2. For watch-coats for ſentries, at the proportion of 6d. per man, half yearly, including non-commiſſion officers. To be charged in the annual accounts of the regiment. The watch-coats to be provided when wanted. This allowance is granted for the full eſtabliſhment of non-commiſſioned officers and privates.

3. The

3. The allowance for eſcorting deſerters. As ſoldiers wear their neceſſaries very much in eſcorting deſerters, the following table will ſhew the allowance given to them for that purpoſe.

Diſtances from Quarters.		*Parties of 2 Men.*	*Parties of 3 Men.*	*Being to each Man*
		£. s. d.	£. s. d.	£. s. d.
Between 8 *and* 20 *miles*		0 2 0	0 3 0	0 1 0
20	50	0 4 0	0 6 0	0 2 0
50	100	0 8 0	0 12 0	0 4 0
100	150	0 10 0	0 15 0	0 5 0
150	200	0 12 0	0 18 0	0 6 0
Above 200		0 15 0	1 2 6	0 7 6

In the like proportion, allowances are made to parties of four, five, and ſix men, but no higher.

Eſcorts for Deſerters are to be as follows.

3 Men for an eſcort of from 5 to 8 deſerters.
4 - - - from 9 to 12
5 - - - from 13 to 17
6 - - - from 17 to 20

Returns of this duty muſt be made up after the 24th of June and December, for the half year preceding, and tranſmitted to the war-office, that the ſame be paid. The form of theſe returns muſt expreſs the dates of routes, number

of

of deſerters, where and from whom received, where and to whom delivered, and the ſtrength of parties.

The cavalry, when eſcorting deſerters, have the ſame allowances as the infantry.

There are no ſtoppages from the men for ſurgeon and pay-maſter. Theſe officers have now an annual allowance in lieu of it.

Of the Allowances to Infantry Officers in Camp.

PREVIOUSLY to a regiment's taking the field, bât, baggage, and forage money, is iſſued to the agents for the officers of infantry regiments.

The following table is the diſtribution for 1793, in the different home camps.

Officers.	*For Baggage.*			*For Forage.*			*Total.*		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Colonel - -	7	10	0	28	15	0	36	5	0
Lieutenant Colonel	7	10	0	22	10	0	30	0	0
Major - -	7	10	0	17	10	0	25	0	0
Captains, each	7	10	0	12	10	0	20	0	0
Captain Lieutenant, Subalterns -, Adjutant -, Quarter-maſter, Chaplain -, Surgeon - -, Mate - -	7	10	0	5	0	0	12	10	0

In

In 1794, inſtead of the inſufficient ſum allowed to purchaſe a baggage horſe, 18l. 18s. were allowed for that purpoſe, and ſuch ſubaltern officers as had not ſerved the year before, were allowed 12l. 10s. baggage and forage money, inſtead of 8l. 8s.

The following table is the allowance for 1794.

Officers	*Allowance to purchaſe one Horſe.*			*Allowance for 100 days Forage.*		
	£.	s.	d.	£.	s.	d.
Colonel - - -	18	18	0	27	10	0
Lieutenant Colonel -	18	18	0	22	10	0
Major - - - -	18	18	0	17	10	0
Captains, each - -	18	18	0	12	10	0
For every two ſubalterns and ſtaff officers - -	18	18	0	8	8	0
Surgeon, for ſelf and medicine cheſt - -	37	16	0	8	8	0

The number of horſes allowed for the officers of a regiment of infantry are as follows:

Colonel — —	9
Lieutenant-colonel — —	7
Major — — —	5
Captains, each — —	3
Captain-lieutenant — —	2
For every two ſubalterns and ſtaff officers	1
Surgeon, for ſelf and medicine cheſt	2

☞ *For the Proportion of Bread, Wood, Straw and Forage, allowed the Troops in Camp, ſee Appendix.*

Allowance to Officers and Soldiers on working Parties.

WHEN corps are employed on fatigues which are not purely of a military nature, or a conſtant and regular part of their duty, ſuch as digging canals, repairing roads, working on fortifications, except ſuch as may be conſtructed in the field, or upon actual ſervice, they are commonly allowed ſome addition to their pay, as a reward for their labour, and a compenſation for their extraordinary wear of neceſſaries: * half of which ſhould always be paid into the hands of the captains, and commanding officers of companies, for this latter purpoſe.

When employed in making and repairing the roads in North-Britain, the ſubaltern officers and ſoldiers were allowed double pay; but the captains received nothing additional. The ſame rule ſtill holds good with regard to the captains; and the rates for the inferior officers and ſoldiers,

* Here it may be obſerved, by the way, that the Britiſh troops might, in time of peace, be employed much oftener than they are on works of this nature, with equal advantage to the public and to themſelves.

diers, now employed on the different works in England, are as follows:

	Per diem. s.	d.
Each ſubaltern officer —	3	0
—— Non-commiſſion officer	1	3
—— Private ſoldier —	0	9

But in ſome parts, the ſubaltern officers are paid only 2s. 6d. each *per diem*.

Though it is not uſual to pay troops any thing extraordinary for fatigues, when in the field, ſuch as for cutting faſcines, clearing roads, throwing up lines, redoubts, &c. yet at a ſiege, they are commonly paid for their labour according to the following rates:

	s.	d.
Each workman in the trenches per night,	0	8
Thoſe on the batteries, each 24 hours,	1	4
The volunteers, who are retained during the ſiege, to fill up the ditch, lay a bridge over it, or ſuch dangerous enterprizes, have, whether employed or not, every 24 hours.	2	6
Wool-pack volunteers, when employed, each — —	5	0
For planting a gabion, and filling it with earth, when the approaches are carried on by demi ſap	0	6

For

	s.	d.
For making a faſcine and picket	0	3
For a fauciſſon — —	0	6½
For a hurdle — —	0	8
For a gabion — —	1	4

Beſides which, there are a great many that cannot be regularly ſtated; ſuch as the pay of miners; of thoſe employed in ſinking wells or pits, to find out the mines of the enemy; for which they are ſometimes paid 6s. 8d. an hour. Thoſe who work in the ſap have alſo extraordinary wages.

In Canada, during the time Sir Frederick Haldimand was commander in chief, in the American war, each private ſoldier when employed on fortifications or other public works, was paid 3d. and a gill of rum *per diem*. Officers were occaſionally employed, but they had no extra pay, aſſiſtant engineers excepted.

Of the Allowance given to Officers ſent Home from foreign Stations on the Recruiting Service.

	£.	s.	d.
From North America, Weſt-Indies and Africa — —	12	10	0
From Gibraltar — —	5	5	0

Of

Of certain Annual Allowances to Regiments of Cavalry and Infantry.

CAVALRY.

FOR corps conſiſting of three troops or upwards, the following ſums are granted:

	£.	s.	d.
For poſtage and ſtationary —	12	0	0
As an extra allowance for ditto	6	0	0
For fire and candles for guards, *per diem*	0	0	6
For carriage of ammunition, *per annum*	10	0	0
For carriage of regimental ſtores to each troop, *per mile* —	0	1	0
For detachments for the ſame, provided the troop to which they belong is not in motion	0	0	9

For Corps of leſs than three Troops.

	£.	s.	d.
For poſtage and ſtationary —	8	0	0
For extra allowance —	4	0	0

The other contingent allowances the ſame as for three troops and upwards; but if a corps has no field officer, ten pounds are allowed for fire, candles, and carriage of ammunition, taken together.

INFANTRY.

FOR corps of 360 men or upwards, are granted yearly;

	£.	s.	d.
For poſtage, ſtationary, guard-rooms, and ſtore-rooms, taken together	30	0	0
An extra allowance for poſtage and ſtationary — —	6	0	0
Daily fire and candles for guards	0	0	6
For carriage of ammunition	10	0	0
For carriage of regimental ſtores to each company, *per mile*	0	1	0
For detachments, if the company they belong to is not in motion	0	0	9

If any expence is incurred for warrants for impreſſing waggons, it muſt be charged.

For corps not amounting to 360 privates.

	£.	s.	d.
For ſtationary, poſtage, guard and ſtore rooms — —	20	0	0
For extra allowance —	4	0	0

The other allowances the ſame as above ſtated.

The actual expence of package, examining, engraving, and carrriage of arms to head quarters is allowed, when properly vouched for.

Of

Of the Proviſion for diſabled Officers and Soldiers.

A late ſecretary at war remarked, in one of his official letters, that there are but too few comfortable retreats from active ſervice for the veteran officer in this country. The only proviſion that the eſtabliſhment affords for them are, the commiſſions in the corps of invalids, (which are not in proportion to the ſtrength of the army, and the military governments.)

It is this circumſtance that originally gave riſe to the ſale of commiſſions, which has grown ſo prejudicial to the ſervice. Yet, however injurious that practice may be to the army in general, there is another method of providing for veteran officers, though at preſent much diſcontinued, which proves infinitely more ſo to the particular corps, in which it is ſuffered to take place: viz. the going out upon full-pay. In this caſe, if it is the lieutenant-colonel that retires, the perſon, who ſucceeds him in the commiſſion of lieutenant colonel, receives only the pay of major; the major ſerves on captain's pay, the youngeſt captain on that of lieutenant, the youngeſt lieu-

tenant

tenant on that of enſign, and the youngeſt enſign without any pay. But when an officer retires in this manner, it muſt be with the univerſal conſent and recommendation of the corps.

Officers wounded in the ſervice are entitled to his Majeſty's bounty, by a warrant iſſued at the commencement of the late war—*viz.*

" If a wound ſhall be received in action by any commiſſion officer, which ſhall occaſion the loſs of an eye or limb, or the total loſs of the uſe of a limb, he ſhall receive a gratuity in money, equal to one year's full pay; and further be allowed ſuch expence relating to his cure, if not performed at the king's charge, as ſhall be certified to be reaſonable by the ſurgeon-general of the army, and inſpector-general of the royal infirmary, upon examination of the vouchers, which he ſhall lay before them. If the wound received ſhould not amount to the loſs of a limb, the charge of cure only ſhall be allowed, certified as above. When any commiſſioned officer ſhall loſe an eye or limb, as aforeſaid, the commanding-officer of the corps in which he ſerves, ſhall deliver to him a certificate, ſpecifying the time when, and the place where, the ſaid accident happened; a duplicate of which certificate

certificate ſhall be ſent with the next monthly return.

" When any commiſſion-officer ſhall be killed in action, his widow and orphan children, if he leaves any, ſhall be allowed as follows:

" To the widow, a full year's pay, according to her huſband's regimental commiſſion.

" To each child under age, or not married, one-third of what is allowed to the widow. Poſthumous children to be excluded.

" All perſons dying of their wounds, within ſix months after battle, ſhall be deemed ſlain in action.

" The commanding-officer of the corps, in which the ſlain officer ſerved, ſhall, on demand, give a certificate of his having been killed in action to his ſurviving wife and orphans; reſpectively ſpecifying the time when, and the place where ſuch accident happened; a duplicate of which certificate ſhall likewiſe be ſent with the next montly return."

Penſions

Pensions to Commission Officers' Widows.

	£.		£.
Colonel —	50	Ensign or Cornet	16
Lieut. Colonel	40	Adjutant —	16
Major —	30	Quarter-master	16
Captain —	26	Surgeon —	16
Lieutenant —	20	Chaplain —	16

If the provision for commission officers worn out in the service be, as was observed above, rather insufficient, that for the non-commission officers and soldiers on the foundation of Chelsea hospital, is, like Greenwich hospital for the navy, one of the most liberal and munificent institutions in Europe.

To be entitled to the benefit of this foundation, the soldier must have served in the army 20 years, or been maimed or disabled in the service. Those admitted into the hospital are provided with cloaths, diet, washing and lodging, and one day's pay in the week for pocket-money. Their uniform is red, faced with blue.

An out-pensioner is paid 7l. 12s. 6d. a year, and may be draughted to do duty in any garrison in

in Great-Britain; in which case, as he has full pay, his pension ceases.

There are a certain number of serjeants, who have 1s. *per diem* on the establishment; and as a further reward to merit, his majesty has been pleased to grant 1s. *per diem*, during life, to such soldiers as have particularly distinguished themselves by their valour or good conduct: to the benefit of which bounty they succeed in rotation, as vacancies happen; the number being limited.

PART

PART III.

Extract from the Report of a Committe, appointed to enquire into the State of the Army, 1746.

UPON a late enquiry by a committee appointed to consider the state of his Majesty's land-forces and marines, so far as relates to the distribution of the money granted by parliament for the pay, to the number of effective men, and the methods of mustering and recruiting, it appeared, that the charge of the 4 troops of horse-guards, and the 2 troops of grenadier-guards, is no greater than heretofore: but that 5 regiments of horse, 10 of dragoons, 3 of foot-guards and 30 battalions of foot, employed on the British establishment for the year 1745, cost the nation, 999941l. 16s. 8d. whereas the same number of forces, divided as they now are, would have cost at the peace of Utrecht, only 871042l. 1s. 8d. so that the charge is increased 128899l. 15s.

This

This additional expence was occasioned as follows:

Anno		£.	s.	d.
1713.	An allowance was made to commission-officers, in lieu of servants, amounting to —	45698	0	0
1714.	A further allowance for servants to officers and quarter-masters of horse and dragoons, amounting to — —	10840	10	0
1718.	An allowance for servants to the quarter-masters of marching regiments	365	0	0
	Total of increased charge for officers servants —	56903	10	0

1718. An

	£.	s.	d.
Increaſed charge for Officers ſervants brought forward —	56903	10	0
Anno 1718. An allowance for officers' widows —	15693	0	0
To colonels for cloathing loſt by deſerters —	14527	0	0
To captains for recruiting —	12702	0	0
To agents —	6351	0	0
1721. An addition of 3d. *per diem* to the pay of ſerjeants, corporals and private men of the dragoons	20969	5	0
An addition of 4d. *per diem* to the pay of ſerjeants and corporals of the foot-guards —	1752	0	0
Total charge thus increaſed	128899	15	0

Total

	£.	s.	d.
Total charge of garriſons in Great-Britain	37933	15	2
Total charge at the firſt eſtabliſhment —	23956	14	8½
Charge of garriſons increaſed —	13977	0	5½
That of land forces —	128899	15	0
Total of increaſed charge for land forces and garriſons —	141976	15	5½

In order to know the propriety and reaſon of this addition to the public charge, the committee enquired into the method of cloathing the army, and the money allowed for that purpoſe.

Of the Cloathing of the Army.

IT appeared by the evidence before the committee, that the foot receives cloathing annually except waiſtcoats, which are made out of the old coats of the preceding year,* the horſe and

* This regulation has been ſince altered; the ſoldiers being now provided with fronts to their waiſtcoats, and the backs are made out of the old coats, as before.

dragoons

dragoons every two years, and the horſe and grenadier guards every three years. It appeared alſo, that the cloathing fund ariſes from the ſtoppage of ſo much of the pay of the non-commiſſion-officers and private men, as is above their ſubſiſtence, and is called off-reckonings. The off-reckonings from June, 1740, to June 1743, for the firſt troop of horſe-grenadier guards, amounted to 2823l. 5s. 9d: the payments for cloaths in that time amounted to no more than 1946l. 2s. 1½d. The balance, therefore, appears to be 887l. 3s. 7½d. out of which, the colonel having provided ſeveral other neceſſaries not particularly ſpecified, but alledged to amount to about 300l. a gain of above 500l. clear accrued to him by the neat ſurplus.

	£.	s.	d.
The off-reckonings * of a regiment of foot upon the eſtabliſhment then amounted to ———	2173	0	1
The cloathing of ſuch a regiment amounted to ———	1961	17	3

Out

* Here it may not be improper to remark, that the full pay of a common foot ſoldier in a marching regiment is 8d. *per diem*; out of which 2d. is ſtopped for cloaths, &c. and 6d. remains for his ſubſiſtence; out of which ſubſiſtence,

Out of which balance, the colonel to find all ſorts of cloathing and accoutrements loſt by deſertion, and other incidental charges, which in ſome years are conſiderable.

However it appeared, that upwards of 578l. had been ſaved by a colonel, after cloathing his regiment: but a clothier, being aſked whether, in general, the colonel of a regiment does not gain 750l. by cloathing it, ſaid, he was certain that he did not.

The committee proceeding to enquire into the nature of the fund appropriated to the cloathing, it appeared, that the groſs off-reckonings conſiſt of all the pay of the non-commiſſion officers and private men above the ſubſiſtence; and that the nett off-reckonings are the produce of the groſs off-reckonings, reſerved for the cloathing of the men, after the warrant deduction of 1s. in the pound, and one day's pay of the whole regiment for Chelſea Hoſpital, and alſo the deduction of 2d. in the pound for the agent, are made at the pay-office. That the balance of the officers' pay,

once 6d. per week is ſtopped for furniſhing ſtockings, ſhoes, &c. when the regimental ones are worn out; the captain being accountable for the reſidue every two months.

over

over and above their ſubſiſtence, after the warrant deductions are made, and the reſpited pay, if there is any, is charged to the officer, is called clearings, which is paid by the pay-maſter general to the different agents.

It appeared alſo, that this balance is not paid to the colonels till a year or two after the cloathing is provided. That it is uſually the cuſtom for the colonel to aſſign the whole of the off-reckonings to the clothier for his ſecurity, or elſe to pay ready money; and that in the former caſe, the clothier is allowed intereſt for forbearance. That the ſubſiſtence of the men allowed for cloathing loſt by deſertion is paid to the reſpective colonels, the off-reckonings only being included in the aſſignment; and that there are ſeveral other articles of expence defrayed out of the cloathing fund, as the charge of package, of carriage by land or water, of inſurance when ſent abroad, of intereſt, more or leſs, as the off-reckonings are paid, of fees of offices, of ſmall accoutrements, colours, drums, and other contingent charges.

The cloathing to be furniſhed by the colonels were found to be as follows:

To a *trooper* a new coat, waiſtcoat, laced hat, and

and large buff gloves, once in two years: to a *dragoon* the ſame, with the addition of breeches. At every cloathing each troop of horſe of 31 or 33 men to receive four new ſaddles with holſter-pipes, buckets, ſtirrups, and ſix bits: each troop of dragoons of 50 men, ſix new ſaddles with holſter-pipes, buckets, ſtirrups and nine bits. The whole regiment, whether of horſe or dragoons, new boots, head-ſtalls, reins, breaſt plates and cruppers every third cloathing; new houſings and caps every fifth cloathing; new cloaks, every ſixth cloathing; new ſhoulder-belts, &c. of the beſt buff, every tenth cloathing. The ſecond mounting, viz. the year they are not cloathed, to conſiſt of new laced hats and horſe-collars to the *troopers*; and to the *dragoons* the ſame, with the addition of gloves.

Each *foot ſoldier* a new coat, a waiſtcoat made of the former year's coat, a pair of new breeches, a pair of ſtrong ſtockings, a pair of ſtrong ſhoes, a good ſhirt and neck-cloth,* and a ſtrong laced hat every year.

* At preſent the neck-cloth is changed to a black ſtock and roller; which, together with the ſhirt, ſhoes, and ſtockings, is called the half mounting. Fronts are likewiſe allowed to the waiſtcoats, as mentioned above.

When

When a regiment is new raiſed, or men added, ſuch regiment, or additional men, to have new waiſtcoats, with two pair of ſtockings, two ſhirts and neck-cloths.

To prevent abuſes in cloathing the regiments abroad, the governor of each place, as well as the commanding officer of each regiment, is to ſee all theſe particulars delivered out to the men, and certify the condition of them to the cloathing-board.

Eſtimate of cloathing for two Years for a Regiment of Horſe.

To be furniſhed every Cloathing.

	£.	s.	d.
Coat and waiſtcoat, for each man	3	14	0
Two hats — —	1	10	0
A pair of boots — —	1	2	6
Two collars — —	0	7	4
A pair of gloves, *Swediſh faſhion*	0	7	0
	7	0	10

Extra-

Extraordinaries, one-third of which every Cloathing.

	£.	s.	d.
Saddles — — —	1	8	0
Houſings and Caps — —	2	2	0
Small leathers — —	1	0	0
Bits and ſtirrups — —	0	9	0
Cloak — —	2	0	0
Sword — — —	1	7	0
Scull-caps — —	0	2	0
Croſs-belts — —	1	15	0
	10	3	0

	£.	s.	d.
3)	10	3	0
	3	7	8
	7	0	10
Total charge of cloathing for each trooper for two years	10	8	6

	£.	s.	d.
306 men at 10l. 8s. 6d. —	3190	1	0
13 trumpeter's coats, at 10l. each	130	0	0
$\frac{1}{3}$ of 100l. for ſtandards, kettle drums, &c —	33	6	8
	3353	7	8
The two years off-reckonings	3414	4	0
Balance (intereſt not included)	60	16	4

This eſtimate * was taken from the examination of the Agent to Sir John Ligonier's regiment of horſe, and for a time or war, when more cloaths are required than in time of peace. For, in caſe of battle, when the whole cloathing and accoutrements are loſt, it will coſt 17l. 3s. 10d. to equip another man.

* Several other eſtimates were laid before the committee, which tended to prove, that the colonels gained little or nothing by the cloathing; which, however, muſt certainly have been fallacious: for it is well known, that the colonels of horſe and dragoons gain, at leaſt, from 500l. to 800l. by the cloathing.

Eſtimate

Eſtimate of cloathing for a regiment of foot, conſiſting of 10 companies, and each company of 3 ſerjeants, 3 corporals, 2 drummers, and 70 private men.

		£.	s.	d.	£.	s.	d.
Serjeants.	A hat — —	0	10	6			
	Coat and breeches	3	10	0			
	Shirt and roller	0	5	9			
	Pair of hoſe —	0	3	0			
	Shoes —	0	3	6			
	A ſaſh —	0	5	0			
	Package, fees and carriage	0	1	0			
	Making the waiſtcoat	0	2	6			
		5	1	3			
	29 more at the ſame rate	146	16	3			
					151	17	6
Corporals.	A hat — —	0	2	6			
	Coat and breeches —	1	5	0			
	Shirt and roller —	0	3	8			
	Pair of hoſe —	0	1	2			
	Shoes — —	0	3	6			
	Shoulder-knot —	0	1	6			
	Package, fees and carriage	0	1	0			
	Making the waiſtcoats	0	1	0			
		1	19	4			
	29 more at the ſame rate	57	0	8			
					59	0	0
	Carried forward—				210	17	6

		£.	s.	d.	£.	s.	d.
	Brought forward—				210	17	6
Drummers.	A hat — —	0	2	6			
	Coat and breeches	2	18	6			
	Shirt and roller —	0	3	8			
	Pair of hose —	0	1	2			
	Shoes — —	0	3	6			
	Shoulder knot —	0	1	6			
	Package, fees and carriage	0	1	0			
	Making the waiſtcoats	0	1	0			
		3	12	10			
	19 more at the ſame rate	69	3	10			
					72	16	8
Private Soldiers.	A hat — —	0	2	6			
	Coat and breeches	1	5	0			
	Shirt and roller	0	3	8			
	Pair of hoſe —	0	1	2			
	Shoes —	0	3	6			
	Package, fees and carriage	0	1	0			
	Making the waiſtcoats	0	1	0			
		1	17	10			
	699 more at the ſame rate	1322	5	6			
					1324	3	4
	Carried forward—				1607	17	6

Brought

		£.	s.	d.	£.	s.	d.
	Brought forward—				1607	17	6
	Intereſt 18 months for the ready money price for the foregoing particulars —				120	11	10
	Diſcount of 5 per cent, on land-tax tallies, in which the cloathier is to be paid —				86	8	6
	For grenadier's caps	29	5	0			
	Fees in paſſing the aſſignment — —	12	0	0			
		41	5	0			
	Extra's in war						
	To 100 waiſtcoats, at leaſt, wanting every year, at 7s.	35	0	0			
	To repair of ſwords and accoutrements	70	0	0			
					146	5	0
					1961	2	10
	Balance				211	17	3
					2173	0	1
	By the off-reckoning of a regiment of foot, of 10 companies, each conſiſting of 3 ſerjeants, 3 corporals, 2 drummers, and 70 privates for 365 days.				2173	0	1

This

This eſtimate is for the full eſtabliſhment, including the contingent men, for whom cloathing is not furniſhed, though the colonel receives the off-reckonings for them, the ſubſiſtence being paid to the captains of companies towards the repair of arms. This will make an addition of 56l. 10s. to the balance of 211l. 17s. 3d.; ſo that the clear ſurplus after all expences to the colonel is 268l. 7s. 3d. It is alſo to be obſerved, that it was calculated for a regiment on foreign ſervice; for in time of peace it was allowed, that the expence of cloathing a regiment of that ſtrength would fall ſhort of the above eſtimate 191l. 8s. 6d.; which will render the colonel's balance 459l. 15s. 9d.

It appeared alſo that there was an allowance from government, in caſe of new levies or augmentations, of about 30 or 31s. per man, for extra cloathing; and that the cloathing of a new man amounted to 1l. 17s. 10d. above the uſual charge; he having double linen, double ſtockings, a waiſtcoat, a ſword, and leather accoutrements.

The committee then examined the agents of ſeveral regiments, as to the expence of cloathing, compared with the total amount of the off-reckonings,

ings, when it appeared that the nett off-reckonings of Lord Mark Kerr's regiment of foot for the years 1730 and 1731 amounted to 1713 5 7

That the expence of cloathing, including intereſt, was for 1730		1570	16	2½
	Balance	142	9	4½
Ditto for the year 1731	—	1447	0	6½
	Balance	266	5	0½
		1713	5	7

That the nett off-reckonings of Major General Bragg's regiment of foot, for the year 1742, were — — 2173 0 1

That the cloathing and intereſt amounted to —		1847	18	8
	Balance	325	1	5

Off-reckonings for the year 1743	2179	0	1
Cloathing and intereſt the ſame year — —	1797	10	10
Balance	381	10	0

That

That the off-reckoning for Colonel Murray's regiment, in the year 1743 amounted to —	2173	0	1
Disbursements for cloathing and interest —	1551	5	1¼
Balance	621	14	10¾

The off-reckonings of Colonel Thomas Murray's regiment of foot for the year 1745 — —	2173	0	1
Disbursements for cloathing and interest — —	1602	19	4½
Balance	570	0	8½

A state of the disbursements for cloathing and assignments of off-reckonings of General Campbell's regiment of dragoons, was laid before the committee for 12 years, viz. from 1733 to 1745, when it appeared that on an average, the colonel's clear annual gain was — 641l. 8s. 5d.

Likewise that of Colonel Handasyde's regiment of foot for 6 years, viz. from 1739 to 1744, when his clear annual profit upon the cloathing appeared on an average — 348l. 2s. 9d.

Agents.

Agents.

WITH regard to agents, it appeared, that their allowance consists of a man per troop or company, and 2d. in the pound from the whole pay of the regiment; that the place of agent is sometimes a gift, but generally a purchase; that he is properly the colonel's clerk, and that it is at the colonel's option, whether he shall receive the whole, or any part of the agent's allowance, except the 2d. in the pound, being obliged to account to the colonel for the rest, if he thinks fit to reserve it for his own use, which seems to depend on the price paid for the agency.

Commissaries of Musters.

THE allowance upon the establishment for musters appeared to be as follows:

To the commissary-general of the musters, 469l. 7s. 6d. *per annum*; to one deputy commissary-general 419l. 15s.; to six deputies in South-Britain 1095l.; to one deputy in North-Britain 182l. 10s.; to one for Jersey and Guernsey 45l. 12s. 6d.; to one in the island of Scilly

 24l.

24l. 6s. 8d.; and for two clerks to the commiſſary-general 91l. 5s.; making in all 2327l. 16s. 8d. *per annum:* but of this ſum 150l. *per annum* are paid out of the day's pay allowed to Chelſea Hoſpital, which reduces the charge nominally upon the eſtabliſhment to the ſum of 2177l. 16s. 8d.

That the pay of a deputy commiſſary was 10s. *per diem*, ſubject to the deduction of 5 per cent. for poundage, 2½ per cent. for the civil liſt, one day's pay for Chelſea Hoſpital, and 2d. in the pound to the agent; the nett pay amounting to about 160l. *per annum:* beſides which, that in general a gratuity of half a guinea was given by the captain of every company of foot, and a guinea by the captain of every troop of horſe and dragoons at each muſter in England; and a piſtole for each troop, and half a guinea for each company abroad: but that this gratuity was ſometimes refuſed when the troops were complete.

That each deputy commiſſary had his proper circuit, which he was to perform every two months; yet that often two, and ſometimes three muſters were taken together.

Widow's

Widow's Penſions.

THAT when a widow applies for a penſion, a certificate is required, ſigned by the colonel and agent of the regiment, to which her huſband belonged; together with an affidavit of her own annexed; in which ſhe ſwears, that ſhe is the real widow of the officer mentioned in the ſaid certificate. Whereupon the king grants a warrant, which is counterſigned by the ſecretary at war, for the penſion, agreeably to the regulation; and that when this is granted, the widow receives her penſion clear, and without deduction. That as often as the widows receive their penſions, they are obliged to make oath (except in a few inſtances, where the oath has been diſpenſed with) that they continue the widows of ſuch officers, and that they have no proviſion or other penſion from the government, either in Great Britain or Ireland: which oath is all that is required of them, if they come themſelves; but that, if they empower any other perſons by letters of attorney, to receive their penſions, thoſe perſons muſt bring a certificate from the miniſter and church-wardens

dens of the parish where the widows live, certifying, that such widows are living, and to the best of their knowledge continue the widows of such officers.

That 1s. in the pound is deducted out of all the receipts on this fund (from the treasury) for the pay-master's salary, amounting one year with another, to 750l. *per annum*; out of which 200l. was usually paid to the under secretary at war, and 100l. to the deputy pay-master.

That the whole annual fund is issued to the pay-master, within the compass of 16 months; and that the payments are made every 4 months, after 8 are due, to those who demand them.

Of the Stock-Purse, or non-effective Fund.

THE agent to the Duke of Montague's regiment of horse, being examined in relation to the disposal of the vacant pay of private men wanting to complete, informed the committee, that it remains with the captain, and is applied, together with the pay of the two warrant men, to the recruiting fund, an account whereof is made up once a year; in which account credit is given on the one side for the vacant pay, and, on the other, the expence of horses and men raised

raised within the year is charged, and the balance, if there is any, is carried to the next year's account; but that, in time of service, the fund seldom answers the expence. That a general account is made up for the whole regiment, and then subdivided to each troop; but that the exceedings in one troop are not applied to make good the deficiencies in another. That this account is made up by the agent, and delivered to each captain, after it has been shewn to the colonel, who inspects it, in order to see how each captain has recruited his troop; but that the colonel, as colonel, never meddles with the money arising from this fund, further than to see that it is properly disposed of; and this is not the colonel's personal account, but belongs to the regiment, to which the colonel is answerable.

That it seldom happens that the balance is considerable, either for or against the captain, because the fund allowed for recruiting is calculated to answer the common casualties; but when by extraordinary calamities, which have sometimes happened, the loss has been so great, that it was not in the power of the captain to make it good out of his remounting fund, it was customary to represent the case to the king, who

who has ordered the deficiency to be made up, either by an allowance of a certain number of vacancies for a time ſpecified, or (as is generally done in time of war) out of the fund for contingencies of the army. That the balance in favour of the captain ſometimes amounts to between 40l. and 50l. for two or three years, and that it is not in the colonel's power to apply that balance towards making up deficiencies in another troop: that this balance, in time of peace, is ſometimes paid to the captain by the colonel's order, when their troops have been compleated; but when it is not paid to them, it is reſerved for future accidents. That he has known a balance paid to one captain, when the balance has been againſt the other captains of the ſame regiment; but that he never knew a balance paid to one captain, when there was ſo great a deficiency in other troops, that there has been a neceſſity to apply to the king; and believes the two caſes never happened together. That the agent keeps the account of the two warrant men upon the eſtabliſhment, and the allowances by the king; which account the agent credits for 2s. per man; but that he is not charged with inliſting men

men; nor does any account of the fund for that purpoſe come to his hands.

Beſides the two warrant men on the eſtabliſhment, it appeared, that there is the pay of another vacant man allowed to each troop, and in ſome regiments two, towards the remounting fund.

The agent to Sir John Ligonier's regiment of horſe, being examined in relation to the fund for remounting and recruiting, informed the committee, that the ſubſiſtence of one of the two vacant men per troop, allowed in that regiment, is reſerved in the agent's hands, towards the remounting fund, and added to the ſubſiſtence of the two warrant men upon the eſtabliſhment; but that the ſubſiſtence of the other vacant man is iſſued to the captain with his own ſubſiſtence, and no account of that comes to the agent. That the clerk of each troop keeps a particular account of the vacancies, both of private men and horſes, and gives the ſame to the commanding officer, who delivers it to the pay-maſter; from whence a general account is tranſmitted to the agent. That the agent makes up an account annually with each captain of the expence of remounting and recruiting his troop; and if there

there is a ſurplus in his favour, he ſometimes receives it, and ſometimes not, as the colonel pleaſes; but that it is never paid without the colonel's orders. That if the captains decline taking the ſurplus, as they ſometimes do, it is carried to the next year's account; but that the balance is as often againſt, as in favour of, the captains: that he believes the captains ſometimes pay the balance, when it is againſt them; but that if there is a ſurplus in favour of the captain of one troop, and a great balance againſt the captain of another, the ſurplus of the former is not applied to make good the deficiencies of the latter.

With regard to the ſtock-purſe, or remounting fund in the ſeveral regiments of dragoons, it appeared, that the ſubſiſtence of three men and horſes is reſerved for that ſervice, beſides the two warrant men allowed upon the eſtabliſhment; and that the money is diſpoſed of as in the cavalry. That the captains keep that account themſelves, and that no vacant pay goes to the colonel, it being all appropriated to the fund of the ſtock-purſe.

That the fund for recruiting the regiments of infantry ariſes from the vacancies, being thence called

called the non-effective fund. That in time of war, the pay of three vacant men is commonly allowed for recruiting, beſides the two warrant men granted to each captain upon the eſtabliſhment; but if any man is reſpited upon the muſter-roll, then the two warrant men are both reſpited, there being in all eſtabliſhments a warrant to reſpite thoſe two men, when the company is not full.

Another agent being examined in relation to the ſtock-purſe and recruiting accounts, informed the committee, that in the regiments of horſe, thoſe accounts are kept ſeparately by each troop, but that, in the foot, the method of keeping the recruiting account varies; being ſometimes a particular, and ſometimes a general regimental account: and that to this account is carried the ſubſiſtence of the two warrant men upon the eſtabliſhment, and the vacant pay of non-effectives. That abroad, the commanding officer makes a return of the number of effective men to the commander in chief; whereby the number of non effectives is aſcertained; and thereupon the pay-maſter of the regiment is ordered to iſſue ſubſiſtence to the captains for the

 effectives

effectives only. That in ſome inſtances the pay-maſter keeps the vacant pay in his own hands, and, in others, he remits it to the agent, as a fund for recruiting; but that the uſual method is, for the pay-maſter at every muſter to ſend an account of the non-effectives in each troop or company to the agent here, who acquaints the pay-maſter-general with the ſums neceſſary to be ſent abroad for ſubſiſtence, and carries the remainder to the recruiting fund. That, at home, the agent receives the whole ſubſiſtence of the regiment, and generally iſſues it to the ſeveral captains, without keeping any account of non-effectives at all; ſo that, in that caſe, there is no recruiting fund kept by the agent, but each captain recruits his own company, as he can, and receives the ſubſiſtence of his warrant-men with that of the reſt of the company. That when officers are ſent out to recruit in general for the whole regiment, they draw for the money wanted upon the agent; and that each captain is debited, in proportion to the number of men he receives, and the balance paid to him annually.

It appeared alſo, that, in ſome regiments of foot

foot, the regimental pay-maſter keeps the account of non-effectives, and that, in others, the money is ſtopped by the colonel in the hands of the pay-maſter, and remitted back again to the agent.

State of non-effective Accounts for the Years 1744 and 1745.

Regiments.	Years.	Non effective Money & Warrant Men.	Expended in Recruiting.	Balances paid to Captains.
		£. s. d.	£. s. d.	£. s. d.
Major General Huſke's	1744	1297 1 0	1098 13 3	198 7 9
	1745	583 4 0	381 19 5	201 4 7
		1880 5 0	1480 12 8	399 12 4
Major General Howard's	1744	819 12 0	694 10 5½	125 1 6½
	1745	489 0 8	322 1 2	166 19 6
		1308 12 8	1016 11 7½	292 1 0½
Major General Johnſon's	1744	658 16 0	582 18 9	75 17 3
	1745	456 5 0	285 14 5	170 10 7
		1115 1 0	868 13 2	246 7 10
Brigadier Douglas's	1744	840 0 6	778 12 0	61 8 6
	1745	492 11 6	310 12 9	181 18 9
		1332 12 0	1089 4 9	243 7 3

Extract

Extract from the Report of the Commiſſioners of Public Accounts, relative to the Paymaſter-General. 1781.

THE public money in the hands of the pay-maſter-general is received by him, either from the exchequer or from the treaſury of Ireland, when Iriſh regiments are drawn out of that kingdom, and in part paid by Great Britain; or from perſons, who upon their accounts being ſettled, are directed by the king's warrant to pay the balance into his hands.

The preſent pay-maſter-general has no money in his hands received from the treaſury of Ireland; all the accounts of the Iriſh regiments being made up, and their whole pay now borne by Great Britain. The ſum in his hands ariſing from balances directed to be paid to him, was, upon the 1ſt of February laſt, 8463l. 10s. 4d. The exchequer is the great ſource from whence he draws his ſupply.

The ſupply for the army is granted by parliament to the king, and therefore no part of this ſupply can be iſſued from the exchequer, without the royal ſign manual authorizing ſuch iſſue.

After the ſupply is granted, there comes from the treaſury to the pay-office the king's ſign manual, directing the lords of the treaſury to iſſue, to the pay-maſter-general, a certain part of that ſupply (in time of war uſually a million) by way of impreſt and upon account, according to ſuch warrants and orders, as either are, or ſhall be ſigned by the king. This ſign manual, with the treaſury warrant, and order of the auditor of the exchequer, made in purſuance of the ſign manual, after being entered in the pay-office, are lodged at the exchequer, and give the pay-maſter-general a credit there for the ſum mentioned in thoſe inſtruments. To obtain any part of this credit, the pay-maſter-general preſents a memorial to the treaſury, ſpecifying the ſum he requires, and for what ſervice. The treaſury, by letter, direct the auditor of the exchequer to iſſue that ſum to the pay-maſter-general, upon the unſatisfied order above-mentioned. This letter being produced, and paſſing through the forms of office, he obtains from them the ſum he wants. When the ſum in this ſign manual is exhauſted, another ſign manual, with the conſequential warrant and order is obtained, and renewed in the ſame manner, from time to time, until there is occaſion

occaſion for the laſt ſum, which completes the whole army ſupply for the year; when, inſtead of a ſign manual, there comes a privy ſeal, directing the iſſue of that remaining ſum, and including, authorizing and confirming the whole ſupply of that year.

It was uſual formerly for the pay-maſter-general to apply to the treaſury every four months, each time for a third part of the ſum voted for the ſervices of the army, under the general head of pay and ſubſiſtence for the forces at home and abroad; but ſince the year 1759, the practice has been to aſk of the treaſury, from time to time, for the ſums voted under diſtinct heads of ſervice, and not until the time when the demands for the ſervices are near approaching.

The ſervices are ranged under two general heads, the *ordinary* and the *extraordinary*. The ordinary are thoſe for which ſpecific ſums are annually voted by parliament; the extraordinary are thoſe which, though not provided for by parliament, are nevertheleſs conſidered as neceſſary, and therefore paid, in confidence of their being provided for in the ſucceeding ſeſſion.

As the ſervice is diſtinguiſhed, ſo is the application for it to the treaſury. Sums for the ordinary

dinary ſervices are obtained upon the application of the pay-maſter-general himſelf: thoſe for the extraordinary, are directed into his hands upon the application of others.

After the ſupply for the pay of the army is voted by parliament, the ſecretary at war ſends to the pay-office, the four eſtabliſhments for the year, which are:

1. The guards, garriſons, and land forces.
2. The forces in the plantations, and the garriſons in North America and the Weſt Indies.
3. The forces in Minorca, and garriſon of Gibraltar.
4. The militia.

Together with the ſeveral regulations of the ſubſiſtence. The eſtabliſhment contains the diſtribution of the whole ſum voted, amongſt the ſeveral regiments, corps, garriſons, officers and private men, by the day and by the year, and the groſs ſum allowed for each regiment, corps, and garriſon. To each eſtabliſhment are annexed two warrants; the one directing the pay-maſter-general to make a deduction of twelve-pence in the pound out of all he ſhall iſſue, called the poundage, and ſpecifying to what ſervice it ſhall be applied; the other directing a deduction

tion of one day's pay, out of the payments in the eſtabliſhment, for the uſe of Chelſea-hoſpital.

The application by the pay-maſter-general to the treaſury for money is made under diſtinct heads of ſervice; which may be comprehended under three heads.

1. Thoſe ſervices for which the whole ſum received by the pay-maſter-general, at the exchequer, is iſſued by him ſoon after he receives it.

2. Thoſe, for which the ſum he receives, belonging to particular perſons, remains in his poſſeſſion, upon account of the perſons entitled, until they or their agents apply to him for payment.

3. Thoſe for which a part only of the ſum he receives is iſſued by him, ſoon after he receives it, and the remainder continues in his hands for any indefinite time.

Of the firſt claſs, where he ſoon iſſues all he receives, are the returned poundage; Chelſea-hoſpital, and the out-penſioners; the ſubſiſtence of the forces in Jamaica and the Eaſt-Indies, and of the non-commiſſion officers and private men in Africa; the ſubſiſtence and cloathing of the militia and invalids; the ſubſiſtence iſſued upon account; the ſtoppages of the officers; ſubſiſtence in the Weſt-Indies, North-America, and garriſons

garrisons of Gibraltar and Minorca; the general and staff officers and garrisons in Great Britain; the net off-reckonings; the allowances to the colonel, captain, and agent; the clearings; foreign subsidies; arrears of the foreign troops; levy-money, and all the extraordinaries. Under the head of subsistence of the forces at home, so much of the sum received, as the subsistence actually amounts to, is issued to the agent as soon as he receives it.

Of the 2d class are, the reduced officers; and, under the several heads of the garrisons abroad, the general and staff-officers, and hospitals; so much of the sums voted for these services, as is contained in each warrant for the pay of the officers named in the certificates, remains in his hands until those officers or their agents apply for it.

Of the 3d class, where he issues a part only of the sums he receives, are the subsistence of the forces at home; the subsistence of the non-commission officers and private men of the British forces in the West Indies and North America, and of the foreign troops; the garrisons abroad; and the general and staff-officers, and hospitals abroad. Besides these, there are some other heads of

of service, to satisfy which he does not expressly apply to the treasury for money, but pays the demands for them out of what he has received under other heads of service. These are, the allowance to widows; some services to which the poundage is made subject by the king's warrant, and contingencies.

From the arrangement made of sums received by the pay-master general from the exchequer, it appears, that the balance in his hands* cannot consist of any sums comprehended in the first class; because of them he very soon issues all he receives: nor is it probable, that the sums in the second class can constitute any very considerable part of it; because it is not to be presumed, that officers of any denomination will suffer their pay to continue long without applying for it, either by themselves or their agents.

Under the denomination of subsistence for the forces at home, the pay-master-general receives more than that subsistence amounts to, with an intent of procuring thereby a fund for

* In November 1781, the balance of public money in the hands of the pay-master-general was 447,153l. 11s. 3¾d.; and his average monthly balance for seventeen months has been 869,148l.

certain

certain payments not ſpecifically applied for by him, and therefore otherwiſe unprovided for. He receives ſubſiſtence upon the full eſtabliſhment of the non-commiſſion officers and private men of the Britiſh forces in North America, and part of the Weſt Indies, and of the foreign troops, but as theſe regiments muſt be incomplete, and the deputy paymaſters there iſſue ſubſiſtence according to the ſtrength only of the regiment, he does not remit to them the whole he receives, but ſo much only, as from the laſt accounts they ſend him of the ſtate of the balances in their hands, he judges will be ſufficient to enable them to carry on the public ſervice. This uniſſued ſubſiſtence of the Britiſh forces in the Weſt Indies and North America continues in his hands till the accounts of the ſeveral regiments are made up, when it falls into the clearings, and is iſſued to the agents; but this is not till 15 or 16 months after they become due. The uniſſued ſubſiſtence of the foreign troops remains with him till their arrears are paid to the agents; which time ſeems, from the account of the iſſues received from the treaſury, generally to be about two years after they are due.

He receives the whole ſums voted for garriſons,

ſons, ſtaff, and hoſpital abroad; but the officers in theſe departments, named in the certificates from the war-office, do not exhauſt the whole ſum voted.

Hence ariſes a fund compoſed of theſe ſavings, out of which he iſſues for certain ſervices, and defrays certain expences, without making any ſpecific application for them to the treaſury. Theſe are, the allowance to widows; ſome of the payments to which the poundage is made applicable by the king's warrants; and the miſcellaneous head of contingencies.

To demands for theſe ſervices, and to no other (except ſuch claims for the pay of the general and ſtaff-officers, and officers of the garriſons and hoſpitals abroad, and of the reduced officers, as remained unſatisfied) was this balance liable on the day of its date. Nothing had been iſſued for the allowance to widows in the year 1780; for enough remained of former receipts in the hands of the pay-maſter of the widows penſions, to carry on that ſervice; and therefore this balance was not liable to be reduced by any iſſue under the head of allowance to widows. The payments out of the poundage and hoſpital, and for the contingencies in the year 1780, could not be aſcertained, becauſe ſome of

 the

the warrants had not been produced for payment, and therefore the accounts could not be made up, we muſt allow it then to be the ſame with that of the laſt year in which theſe accounts were made up at the office, which are of the year 1778.

The payments out of the poundage, and one day's pay conſiſt of ſalaries to officers, exchequer fees, returned poundage and Chelſea hoſpital; the whole amount of which for this one year is 114,265l. 10s. 2d. The articles of exchequer fees, returned poundage, and Chelſea-hoſpital, though placed to this account, are not demands upon this balance. The exchequer fees for every ſum are always paid at the exchequer out of the ſum, at the time it is received; the pay-maſter general debits his caſh with the whole ſum he applies for, and credits it for the fees; and therefore the only alteration made in his caſh is an increaſe by the ſum he aſks, deducting the exchequer fees. The other two ſervices being applied for under their ſpecific heads, he receives a ſum with one hand, and iſſues it with the other; and therefore theſe three articles, amounting to 97,912l. 7s. 6d. being deducted from the total, leaves the ſum of 16,353l. 2s. 8d. only, as a charge upon this balance; which ſum, consiſting

conſiſting chiefly of ſalaries, for the moſt part paid quarterly, ſoon after they become due, leaves claim to a very ſmall amount indeed to be ſatiſfied out of this balance.

The contingent expences conſiſt of a variety of articles, amounting to 24,914l. 19s. 8d. This account never either much exceeds, or comes much under 24,000l. the ſum voted for the contingencies upon the eſtabliſhment at home and abroad; for ſo much of theſe payments as exceed the ſum voted, are carried to the account extraordinary. Theſe articles being paid, ſome quarterly, ſome half yearly, and ſome yearly, no very conſiderable part of them can probably remain unpaid at the end of the eleventh month of that year, and cannot therefore be a charge upon this balance on the 28th of November 1780. Hence it follows, that ſuppoſing the amount of the claims for theſe ſervices in 1780, not to exceed their amount in 1778, the claims for theſe ſervices upon this balance, upon the 28th of November, 1780, was ſo much only of the ſums of 16,353l. 2s. 8d. and 24,914l. 19s. 8d. making together 41,268l. 2s. 4d. as had not been applied for and ſatisfied, during the firſt eleven months of that year; and therefore we think ourſelves well

 grounded

grounded in an opinion, that the ſum of 447,153l. 11s. 3¾d. in the hands of the pay-maſter-general of the forces, upon the 28th of November laſt, was greatly more than was neceſſary to anſwer the claims upon him at that time for the ſervice of the army.

An account being produced from the pay-office, of the balance in the hands of the preſent pay-maſter-general on the 31ſt of December, 1768, and at the end of each ſucceeding year, to the 31ſt of December, 1780, incluſive, it appeared, that the average yearly balance for 12 years, has been 585,898l.

It appeared alſo, that the pay-maſters keep this balance for a conſiderable length of time after going out of office. That of four pay-maſters-general, each, upon quitting the office took with him the ſum then in his hands; and that their balances were very conſiderable 12 years after their reſignation. Lord Holland's balance the Chriſtmas after he quitted the office in 1765, was 460,000l.—in the year 1778, at the time his repreſentatives paid back into the exchequer 200,000l. it was 450,000l. and upon the 27th of September laſt, it was 256,000l. ſo that, during a period of 15 years after he was out of office, it

ſuffered

ſuffered very little diminution from any claims whatever.

According to the preſent courſe of buſineſs in this office, upon the reſignation of a pay-maſter-general, his accounts of the year's eſtabliſhment are carried on to the 24th of June, or the 24th of December, preceding, or ſubſequent to his reſignation, as is moſt convenient to the public ſervice. When it is ſubſequent, he receives from the exchequer, though out of office, his proportion of the ſupply of the year to that time, and applies it in diſcharge of the demands upon the ſervice, which accrued down to that period. But of theſe demands, ſome do not come in a courſe of payment, others are not applied for, till ſome time after they are due; neither the nett off-reckonings nor the clearings, which are the laſt payments on account of a regiment, are diſcharged till 15 or 16 months after they become due; the general, ſtaff, and reduced officers do not all apply immediately for their pay; warrants for contingencies are frequently not produced until ſeveral months after they are payable; and the pay-maſter-general has deputies in various parts of the world, whoſe accounts he muſt have time to adjuſt; it is therefore con-

 venient

venient, and prevents trouble to the office, that his buſineſs ſhould be carried on, and ſo much of the public money, as is neceſſary for that purpoſe, continue in his hands for ſome ſhort time afterwards; and if the balance be confined within its proper bounds, whilſt he is in office, the intereſt of the public will not be materially affected by the detention of a moderate balance, for a few months after his reſignation.

Was the pay-maſter-general to retain his balance until his accounts are finally adjuſted, the public would be kept out of their money to a very diſtant and uncertain period. It is 16 years ſince Lord Holland reſigned, and his accounts are ſtill in the office of the auditors of the impreſt unſettled. A late pay-maſter-general had been in office 13 years, and the firſt three years and a half only of his accounts are ſent into that office, and in their firſt ſtage. Being accuſtomed to go in one track, long inattention to the methods of expediting buſineſs, added to a great increaſe of it, have produced long arrears, in the departments both of the pay-maſter-general and the auditors of the impreſt. It requires, and there ought to be, an extraordinary exertion in both offices to bring the accounts forward,

forward, and to introduce and eſtabliſh that order and regularity, in making them up and keeping them, which ſhould be ſtrictly adhered to in every office of account. To obtain and preſerve an accurate and competent knowledge of the ſtate they are in, they ſhould be made up and balanced once a year, to a certain ſtated time, and as ſoon as may be after that time is elapſed. But the time it takes to complete the payment of certain ſervices, and the manner of carrying on ſome branches of the buſineſs in this office, are impediments to ſuch a regulation, and ſeem not well calculated either for perſpicuity or expedition.

There are certain ſervices for which no ſpecific ſums are appropriated, either by the vote of parliament, or by the diſtribution in the eſtabliſhment; but they are paid out of funds compounded of a great variety and number of articles, ſubtracted from various groſs ſums, either voted or allotted for certain purpoſes. Theſe ſervices are, Chelſea Hoſpital, the allowance to widows, the cloathing of the regulars, exchequer fees, and ſalaries to certain officers. One of theſe funds is the poundage, which conſiſts of various deductions of 1s. in the pound upon almoſt

almoſt every individual ſum (except the half-pay, from which the deduction is only 6d. in the pound) voted, or allotted by the diſtributions in the eſtabliſhments, for the army ſervices: out of this fund are paid, 1ſt, the returned poundage; that is, this very deduction, thus made, is paid back to a certain part of each corps; ſo that this part of it ſeems deducted for no other purpoſe, but that of returning it back again: 2dly, a part of this poundage is applied towards the expences of Chelſea Hoſpital: 3dly, the remainder pays the exchequer fees, ſalaries of the pay-maſter-general and other officers.

The expences attending Chelſea Hoſpital are paid out of two funds, blended together. The one is part of the poundage above mentioned: the other is formed of the deductions of one day's pay of every perſon named in ſome of the eſtabliſhments, and of ſome of the perſons named in other of the eſtabliſhments. To form this fund and that of the poundage, and to make theſe ſeveral deductions, is the buſineſs of the pay-office.

One effect of theſe operations is, that in making up the ſtate of every regiment in the pay-office, the ſum allotted for its pay in the eſtabliſhment

tabliſhment muſt conſiſt of ſix parts; the poundage, the hoſpital, the ſubſiſtence, the allowance to widows, the off-reckonings, and the clearings; and ſometimes reſpites. This ſtate, beſides the buſineſs it creates in the pay-office, muſt be examined, computed, and ſigned by the agent; for he receives the clearings, which is the balance due to the regiment; the truth of which balance depends upon the juſtneſs of the calculation of the other diviſions. It muſt be examined into, and computed by the auditor of the impreſt: for the pay-maſter-general taking credit on his account for the whole pay of each regiment, and ſurcharging himſelf with the total amount of the deductions of the poundage, hoſpital, and widows, in every year, the auditor cannot know the accuracy of the ſurcharge, without an examination of each article that compoſes it.

To perſons accuſtomed to the courſe of office, theſe computations are eaſy and familiar: but they certainly muſt take up time; an object, conſidering the preſent ſtate of the army accounts, worth attending to. If, inſtead of theſe deductions, certain ſpecific, diſtinct ſums were eſtimated and ſet apart for thoſe ſervices in the eſtabliſh-

eſtabliſhment; if diſtinct accounts were kept of the receipts and payments, under each head of ſervice; if the cloathing of the regulars were voted like the cloathing of the militia, ſeparate from the eſtabliſhment; if the ſum allotted to a regiment ſhould be the actual pay, and the whole of it be diſtributed among the officers and private men, and paid to them without deduction, at ſuch times, and in ſuch proportions, as might be deemed beſt for the ſervice; if every diſtinct ſervice had its diſtinct appropriation, which can be eaſily eſtimated by the experience of preceding years; it ſhould ſeem, this branch of the pay of the army might be carried on in a more ſimple, expeditious, and intelligible manner.

F I N I S.

APPENDIX.

18th May, 1795.

REGULATIONS

To be obſerved in the Supplying of the Troops with the ſeveral Articles to be furniſhed to them by the Contractor, under the Direction of the Commiſſary General in the Home Encampment of the Current Year.

BREAD.

EACH ſoldier is to receive, as his allowance for four days, a well-baked loaf, weighing 6lb. made of flour prepared with a twelve ſhilling ſeamed cloth, of good wheat, for which the ſoldier is to be charged five-pence; and which is to be paid by the regimental quarter-maſter, at every ſettlement, to the contractor. Servants, not ſoldiers, as alſo a proportion of women, are permitted to receive bread at the ſame price.

WOOD.

WOOD.

Each ſoldier is to be allowed 3lb. of wood per diem, to be delivered in rations of 12lb. every four days; and to prevent any unneceſſary waſte in this article, it is to be delivered only for the effectives preſent in the field, according to the morning report, a copy of which the major of brigade of the day is required, by order of his Royal Highneſs the Duke of York, to ſend regularly to the reſiding commiſſary.

Servants and bâtmen, not ſoldiers, in the proportion of two to each company; and waſherwomen, in the proportion of three to each company, are permitted to draw wood at the rate of 12lb. each, for four days. The ſick in the regimental hoſpital are to be allowed 6lb. each per diem, if it ſhould be found neceſſary.

The officers of each company are to be allowed eight rations of 12lb. each, for four days, for their own private uſe and the ſupply of the ſutler.

General officers are to draw what wood they may have occaſion for, not exceeding 80 rations for a general, fifty for a lieutenant general, and 30 for a major general, per diem: each Major of

of brigade may draw for 4 rations per diem: each phyſician, 10 rations: each ſurgeon and apothecary, 4 rations: and each mate, one ration per diem.

STRAW.

Straw is to be allowed at the rate of 6 truſſes, each weighing 36lb. for the full bedding of every tent of the new conſtruction, containing 15 men each, for the firſt 8 days; 3 truſſes for the ſecond period of 8 days; and 3 truſſes for the third period of 8 days: after which the old ſtraw is to be removed, and a freſh bedding of 6 truſſes is to be given; and ſo on every ſucceeding period of 24 days.

If at any time the old ſquare tent ſhould be uſed, containing only five men each, the allowance is one third part of the above quantity, at the ſame periods, and in the ſame proportions. When the hammock tent is uſed, no ſtraw is allowed.

For the ſick in the regimental hoſpital, one truſs of 36lb. to be allowed for each palliaſs uſed: to be changed as often as it may be deemed neceſſary.

Two truſſes per company or troop to be allowed for the bâtmen or ſervants, not ſoldiers; and alſo two truſſes per company for the waſherwomen, the firſt delivery, and one truſs the two ſucceeding deliveries, and ſo on every ſucceeding period of 24 days.

FORAGE.

The ration is to conſiſt of 14lb. of hay, and 10lb. of oats; and is only to be iſſued from the king's magazines for the effective horſes, actually belonging to, and ſtanding at the pickets, or in the ſtables of the camp, according to returns ſigned by the commanding officers of regiments, for which they are to conſider themſelves reſponſible. An addition of 4lb. of ſtraw is to be made to the ration of forage for the cavalry and artillery horſes only, to commence on the 6th of October. No abſent or non-effective officers horſes to be returned for forage, as none will be allowed but for the officers preſent in the field.

It is his Royal Highneſs the Duke of York's order, that the commanding officer of each regiment do give in a return of the effective horſes on entering into camp, and regularly every Monday

Monday morning afterwards; in which return the officers names muſt be ſpecified, with their ranks, and the number of horſes each actually has. The major of brigade is directed to make up a general return, from the particular return of each regiment, which he is to ſend to the reſident commiſſary, who will direct the iſſues in conformity to the following liſts.

The general officers and ſtaff are to draw forage (ſtrictly upon honour,) only for their effective horſes; but they are to be allowed 6lb. of ſtraw, in addition to the preſcribed ration.

Regiments of foot are not to exceed the number of rations in liſt No. I.—nor regiments of dragoons that in liſt No. II.—nor the aids de camp and ſtaff of the general officers that in liſt No. III.

LIST, No. I.

	Horſes.
Colonel — — —	9
Lieutenant Colonel — — —	7
Major — — —	5
Captains, each — — —	3
Captain Lieutenant — —	3
Subalterns, each — — —	1

		Horses.
Chaplain, Adjutant, Quarter Master,	each —	1
Surgeon and chest	— —	2
Mate — — — — —		1
Sutler — — — —		2

LIST, No. II.

Colonel — —		11
Lieutenant Colonel — —		9
Major — — — —		8
Captains, each — —		5
Captain Lieutenant — —		5
Subalterns, each — — —		3
Chaplain, Adjutant,	each —	2
Quarter-Masters, each — —		2
Surgeon, Mate,	each —	2
Forge Cart — — —		4
Suttler — — — —		2

LIST,

LIST, No. III.

	Horses.
Aides de Camp, each — —	4
Majors of Brigade, each — —	4
Assistants to Quarter master general, each	3
Commissary general — —	6
Deputy commissaries general, each —	4
Assistant commissaries general, each —	3
Inspector general of hospitals —	4
Physicians, each — —	3
Surgeon, Apothecary, and Mates, each	2

Articles bad in their kind or deficient in weight, are not to be received by the troops: the badness or deficiency to be ascertained in the presence of the quarter-master of the regiment, and the residing commissary.

The field officers and captains, serjeants, corporals, trumpeters, and private men, of cavalry, pay six pence per ration for their forage; but the captain lieutenants, subalterns, chaplain, adjutants, quarter-masters, surgeons, mates, the horses for the forge cart, and the sutlers, receive forage without payment.

After four deliveries of bread, wood, and fo-

 rage,

rage, and two of ſtraw, have been iſſued, making a period of 16 days, a ſettlenent is to be made. The regimental quarter maſters of the infantry are to pay their bread money, and the quarter maſters of the cavalry, their bread and forage money, to the contractors, in preſence of the reſident commiſſary—And are at the ſame time to ſign a general receipt to the contractor for all the articles of ſupply, delivered from the magazine to their reſpective corps during that period.—An Aid de Camp to ſign a receipt for the ſupplies delivered to their reſpective Generals and ſuites.—A phyſician or ſurgeon to ſign a receipt for the ſupplies delivered for the uſe of the general hoſpital. The generals and ſtaff may be ſettled with every 32 days inſtead of 16.

Rations of Proviſions on Foreign Service.

THE complete ration in every ſpecie is, of flour or bread 1½lb. beef 1lb.; or pork ½lb.; peaſe ¼ pint, butter or cheeſe 1 oz. rice 1 oz. But when the ſmall ſpecies are not iſſued, 1½lb. of bread or flour, and 1½ lb. of beef, or 10 oz. of pork, make a complete ration: when nothing but flour or bread can be diſtributed, 3 lb. of flour or bread is a ration, as are alſo 3 lb. of beef, 2lb. of cheeſe, or 1½ lb. of rice.

Only one ration is iſſued for each effective officer and ſoldier, for which they pay 2½d. On board of tranſports, the ration is two-thirds of a ſeaman's allowance, for which, each officer and ſoldier pays 3d. *per diem.* Before the concluſion of the war of 1756, the rations were allowed *gratis*, to both officers and ſoldiers, in the following proportion:

	Rations per diem.
Brigadier general	12
Colonel	6
Lieutenant-colonel	5
Major	4
Captain	3
Subaltern and ſtaff-officer	2
Non-comm. officer and private	1

But

But General, now Lord, Amherſt, being then Commander in Chief in America, recommended this ſaving to government, in the victualling of the army. A ſaving it certainly is, and that very conſiderable: yet it goes but a little way towards defraying the charge of victualling. For, beſides that the ration itſelf is intrinſically worth double what is paid for it, the expence of tranſport and delivery, together with that of waſte, which muſt always be allowed for, will fully authoriſe the eſtimate of the ration, at leaſt at three times that expence to government, in the neareſt garriſons and poſts; and infinitely more in the remote parts of America; in ſome of which, as in thoſe on the upper lakes, it was computed during the American war to have coſt government, when delivered, at leaſt half a dollar each ration; and in theſe poſts no inconſiderable number are iſſued. At Niagara alone 1600 rations *per diem* have been delivered for the ſpace of ſeveral months together.

The commiſſion officers are, by cuſtom alone, commonly allowed to draw their rations, when there is no ſcarcity of any article in the ſtores, in ſuch ſpecies, and at ſuch periods, as they think proper.

Excluſive

Excluſive of the ration, the officers and ſoldiers are commonly ſupplied, in North America, with three pints of ſpruce-beer each *per diem*, *gratis*; and ſometimes with rum, in ſuch quantities as the commander in chief for the time being thinks it expedient to order.

In the Weſt-Indies every ſoldier is allowed one gill of rum daily.

F I N I S.