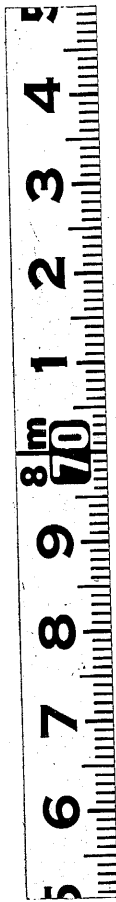


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R E P O R T S
OF THE
C O M M I S S I O N E R S
APPOINTED TO INQUIRE INTO THE
F E E S , G R A T U I T I E S , P E R Q U I S I T E S ,
AND
E M O L U M E N T S ,
Which are or have been lately received in the several
P U B L I C O F F I C E S ,
AS FOLLOWS :
SECRETARIES OF STATE,
TREASURY,
ADMIRALTY,
TREASURER OF THE NAVY,
COMMISSIONERS OF THE NAVY,
DOCK YARDS,
SICK AND HURT OFFICE,
VICTUALLING OFFICE,
NAVAL AND VICTUALLING DEPARTMENTS AT FOREIGN OR
DISTANT PARTS,
POST OFFICE.
PRESENTED TO THE
H O U S E O F C O M M O N S ,
J U N E 1 7 9 3 .

L O N D O N :

PRINTED FOR J. DEBRETT, OPPOSITE BURLINGTON-HOUSE, PICCADILLY.

M.DCC.XCIII.

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FIRST REPORT

OF THE

Commissioners appointed by an act of Parliament to inquire into the Fees, Gratuities, Perquisites, and Emoluments, which are or have been lately received in the several PUBLIC OFFICES therein mentioned; to examine into any Abuses which may exist in the same; and to report such observations as shall occur to them, for the better conducting and managing the Business transacted in the said Offices.

SECRETARIES OF STATE,

To the KING's Most Excellent MAJESTY, in Council.

AS soon as the act of parliament, by which we are constituted, received your Majesty's royal assent, we took the oath therein prescribed; and, having settled the necessary arrangements of office, and forms of proceeding, held ourselves in readiness to enter upon the execution of our duty, whenever we should receive such instructions and directions from your Majesty in council as were required by the act, to give efficiency to the powers thereby vested in us.

On the 5th of September we received your Majesty's order in council, dated the 26th of August last, directing us "forthwith to proceed upon the inquiries intended by the said act, in the offices of the Treasury and the Admiralty, and in those of the two principal Secretaries of State; and to examine and report what officers and clerks were employed in the same; what was the nature of their duty, services, and attendance; what were the salaries, fees, gratuities, perquisites, and emoluments received by each of them, or their substitutes; what they might and ought lawfully to have and receive; adding such observations as might occur to us thereon."

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Upon receipt of these instructions, we lost no time in proceeding to the investigation thereby required; and, in order to procure the necessary materials, wherewith to form the ground-work of our inquiries, issued our precepts, on the 8th of September, to the Lords Commissioners of your Majesty's Treasury, the Lords Commissioners for executing the office of Lord High Admiral of Great Britain, your Majesty's principal Secretaries of State, the Treasurer of your Majesty's Navy, the Commissioners of your Majesty's Navy, the Commissioners for victualling your Majesty's Navy, and the Commissioners for Sick and Hurt Seamen, for an account of the salaries, fees, gratuities, perquisites, and emoluments, received by the officers and clerks in their respective offices, between the 31st day of December 1783 and the 1st day of January 1785, specifying the names of all persons employed in the said offices, and what was the nature of the service or duty, and attendance required of each of them, together with an account of the incident bills for defraying the contingent expences of the said offices during the above period.

Returns of the above particulars were made to us on the 7th of November from the principal Secretary of State for the Home, on the 14th from the principal Secretary of State for the Foreign Department, on the 24th of the same month from the office of your Majesty's Treasury, and on the 6th of March from the Naval Departments.

Upon being possessed of the first of these returns, we immediately proceeded to take the same into our consideration, and to examine upon oath the several persons employed in each of the departments of your Majesty's principal Secretaries of State, as well as those generally attached to both, respecting the particulars stated therein, and such other matters and things as we judged necessary for carrying into execution the purposes of the act.

In the Home department we examined Evan Nepean, Esquire, William Pollock, Charles Brietzche, George Randall, William Henry Higden, George William Carrington, Thomas Daw, Eardley Wilmot, James Nassau Colleton, the Honourable Richard Chetwynd, George Lewis Palman, James Chapman, and other inferior officers; together with Grey Elliott, Esquire, under Secretary for plantation affairs, and the clerks employed under him. In the Foreign Department we examined William Fraser, Esquire, Jeremiah Sneyd, Bryan Broughton, George Aust, Thomas Bidwell, John Jenkins, William Money, James Manby, John Hinchliffe, Stephen Rolleston, Francis Moore, and other inferior officers; and as belonging to both departments, Sir Stanier Porten, Knight, Sir Francis Willes, Knight, Thomas Ramsden, Thomas Astle, John Topham, and Edward Willes, Esquires; together with Mr. Thomas Chetham, clerk of the cheque to your Majesty's messengers in ordinary, and Ralph Heslop and William Needham, two of the said messengers; from whom, and the returns made to us by your Majesty's principal Secretaries of State, we have collected the following information:

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The establishment of the Secretary of State's office in each department consists of a principal secretary of state, two under secretaries, a chief and other clerks (ten in the home, and nine in the foreign department) together with two chamber keepers, and a necessary woman.

To the home department is at present annexed a subordinate office for plantation affairs, consisting of an under secretary and three clerks. There are likewise attached generally to both departments the offices of Gazette-writer, his deputy, a keeper of state papers, a collector and transmitter of state papers, two commissioners for methodizing and digesting the state papers, a secretary for the Latin language, two decyphers, and sixteen messengers.

The business of the secretary of state's office appears to consist in receiving intelligence, conducting correspondence, preparing and issuing warrants, and managing transactions relative to the executive government of the British empire. Such of this business as relates to the British dominions, and to the four states of Barbary, is carried on in the home department, in which there is a subordinate office for the affairs of the colonies. Such, on the other hand, as relates to the foreign powers of Europe, and the United States of America, is carried on in the foreign department.

The duty of the principal secretaries of state is to lay all such business before your Majesty, to receive your Majesty's commands thereupon, and to give the necessary orders accordingly in their respective departments.

The duty of the under secretaries is to attend to the execution of such orders, to prepare draughts of such special letters and instructions, as occasion may require; to transact themselves whatever is of the most confidential nature; and generally to superintend the business of the office in all its branches.

The duty of the chief clerk is to distribute the ordinary official business among the clerks; to see that all warrants and other instruments are duly prepared, transmitted to the proper persons for signature, and delivered to the respective parties, when application is made, and the regular fees paid for the same; likewise that the office books are properly kept, and the public dispatches punctually transmitted. He further acts as the accountant of the office, in which capacity he receives and accounts for the secretary of state's salary, all the fees and gratuities, together with such other sums as are issued for defraying the general expence of the office.

The remaining clerks, who are distinguished by the rank of senior and junior in the home department, though without any such distinction in the foreign, obey such orders as they receive from the superiors in office, but have no particular branches of business assigned to them.

The attendance of the efficient under secretaries is constant and unremitting: that of the chief clerks is likewise constant; and the other clerks, though not always employed, are in daily attendance, and are expected to be ready for the execution of any business in which their superiors may think necessary to employ them.

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The duty of the other inferior officers is sufficiently expressed by the titles of their offices, and is such as to occasion their constant attendance.

It remains to describe the duty of the officers attached generally to both departments. The offices of Gazette writer, keeper of state papers, collector and transmitter of state papers, and secretary for the Latin language, though they had each a duty originally annexed to them, obvious from their respective titles, are in their present state entirely sinecures; and the office of deputy to the Gazette writer is very nearly such, having no other duty than the insertion from time to time of official intelligence in the Gazette, according to the form and precedent. The commissioners for methodizing and digesting the state papers having been put into possession of the paper office, with a view to the arrangement of the state papers, continue to have the custody of the same, and execute at present the whole duties of the keeper, and of the collector and transmitter: they receive and arrange all books and papers transmitted to them by authority from the secretaries of state's offices, or otherwise; and obey such orders respecting the same as they receive from your Majesty or your principal secretaries of state; and one of the commissioners is in daily attendance for this purpose. The duty of the decyphers is implied by their title, as is likewise that of the messengers.

The expences of these establishments are defrayed from various sources.

Out of your Majesty's civil list there issues annually the sum of 640l. in patent salaries, and 15,260l. in salaries at pleasure; also the charges for stationary and incidents, which amounted in the year 1784 to 4,426l. 18s. 11½d.

Out of the post-office revenue there issues the two several allowances granted by parliament to the clerks in the two departments; the first consisting of 1,500l. granted in the year 1769, in lieu of the privilege of franking letters generally; and the second of 1000l. granted in the year 1784, in lieu of the privilege of franking newspapers to Ireland.

From the concordatum fund in Ireland, granted out of the revenue of that kingdom, there issues the sum of 250l. divided amongst the under secretaries and chief clerks in the two departments.

From the East India Company there is received the annual present of fifty guineas, divided among the principal clerks in the two departments.

In fees of office there arises a considerable sum, which amounted in the year 1784 to 7,362l. 14s. 6d.; a fixed proportion of which goes to under secretaries, chief clerks, and chamber keepers in each office. Out of the remainder, the principal secretaries pay the clerks salaries, and certain contingencies of office, and retain the residue for their own use.

In gratuities there arises a sum, amounting in the year 1784 to 1,721l. 11s. 6d. which is divided, in certain fixed proportions, among the under secretaries, chief clerks, and chamber keepers in each department.

In new years gifts, and other trifling perquisites, there arises a small sum, amounting in the year 1784 to 177l. 17s. which is for the most part the private emolument of the inferior officers in each department.

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In profits from the London Gazette there arises a sum, amounting in the year 1784 to 894l. 18s. out of which the salary of 300l. a year is paid to the writer of the Gazette, and the remainder divided between the two principal secretaries of state. There likewise accrues from fees on the same a sum, amounting in that year to 72l. which becomes the private emolument of the deputy writer of the Gazette.

Lastly, in profits arising from franking newspapers, there arises a sum, amounting in the year 1784 to 554l. 6s. which is the private emolument of the clerks who respectively carry on that branch of employment.

Having thus stated the funds from which these offices derive their support, we now proceed to state the particular distribution thereof.

The official income of the principal secretary of state in each department arises from a salary at pleasure of 5,580l. a patent salary of 100l. a proportion of the fees of office, amounting in the year 1784 to 2,336l. 12s. 8d. and a share of the profits of the London Gazette, amounting in the same year to 297l. 9s.; besides which, the secretary for the home department receives the fees of the plantation office, amounting in that year to 183l. 8s. 6d. which accordingly increased his proportion of fees to 2,520l. 1s. 2d.

The gross receipt therefore of the secretary of state for the home department, in the year 1784, was 8,497l. 10s. 2d.; out of which he paid in taxes, and other charges on his salaries, 1,608l. 16s.; in the one shilling aid upon his perquisites, 112l. 10s.; in bills for coals, candles, and turnery ware for the use of the office, 314l. 10s.; in salaries to the clerks and other officers of his department, 894l. 12s.; and in salaries to the under secretary and clerks of the plantation office, 800l. thereby reducing his emoluments to the net sum of 4,767l. 2s. 2d. But the present secretary of state for this department has not yet received the residue of fees accruing to him since he came last into office. His Lordship's net receipt therefore for the year 1784 was only 4,071l. 4s. the residue for that year, being 695l. 18s. 2d. still remains in the hands of the chief clerk, subject to his Lordship's disposal.

The gross receipt of the secretary of state for the foreign department was in the same year 18,314l. 1s. 8d.; out of which he paid in taxes and other charges on his salaries, 1,608l. 15s.; in the one shilling aid upon his perquisites, 112l. 10s.; in bills for coals, candles, and turnery ware, 177l. 17s. 1d.; and in salaries to the clerks and other officers of his department, 994l. 12s. and in gifts to sundry officers at Christmas, 85l. 19s.; thereby reducing his emoluments to the sum of 5,334l. 8s. 7d. which was his net receipt for the year 1784.

The official income of the under secretaries of state in each department arises from a salary at pleasure of 500l. a year; a share of fees, amounting in the year 1784 to 427l. 14s. 2d.; a share of gratuities, amounting in the same year to 149l. 8s. 6d. in the home, and 149l. 14s. 6d. in the foreign department; and an allowance from the concordatum fund of 50l. each. The gross receipt therefore of each under secretary in that year was 1,127l. 2s. 8d. in the home, and 1,127l. 8s. 8d. in the

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foreign department; out of which they severally paid in taxes on their salary, 47l. 10s.; thereby reducing their emoluments to the net sum of 1,079l. 12s. 8d. in the home, and 1,079l. 18s. 8d. in the foreign department. But it being the custom in each department, during the vacancy of either of these offices, that the remaining under secretary shall receive the emoluments payable to both; in consequence thereof, Mr. Nepean in the home department received in the year 1784 the further sum of 200l. 19s. 10½d. being the emoluments of the vacant office from the 1st of January to the 19th of February following; which made his net receipt in that year 1,280l. 12s. 6½d. And Mr. Frazer in the foreign department received the whole emoluments of the other office of under secretary in that department, making his net receipt in the year 1784 2,159l. 17s. 4d.

The chief clerk in each department has no salary whatever: his official income arises from a share of fees, amounting in the year 1784 to 266l. 10s.; a share of gratuities, amounting in the same year to 423l. 2s.; the perquisite of 25l. from the concordatum fund in Ireland; and a guinea per quarter upon paying the stationers bills. The remaining emoluments of the chief clerk differ in each department, and require to be stated separately.

In the foreign department, besides the fees, gratuities, and perquisites already stated, the chief clerk receives an allowance of 300l. a year out of the post-office revenue, in lieu of the privilege of franking letters to Ireland, and a present of twenty-five guineas from the East India Company.

In the home department this officer receives an allowance of only 100l. a year out of the post-office revenue, in lieu of the privilege of franking newspapers to Ireland; and divides with the four senior clerks the present of twenty-five guineas received from the East India Company. But he likewise derives a profit of about 10l. a year from copies of papers, and received in the year 1784, 15l. 19s. 6d. from a commission which he executed for government.

The total receipt, therefore, of the chief clerk in the home department was 850l. 0s. 6d. clear of all deductions; and of the chief clerk in the foreign department 1,045l. 4s. reduced by an allowance of 20l. which he voluntarily pays to one of the junior clerks, to 1,025l. 4s.

The official income of the other clerks in each department arises from a salary at pleasure, paid by the secretaries out of the fees of office, certain allowances out of the post-office revenue, and profits from franking newspapers in Great Britain: besides which, the four senior clerks in the home department share equally with the chief clerk the present allotted by the East India Company. There are also some few instances where extra allowances are made for special services.

In the home department the net official income in

the year 1784 of the first senior clerk was	£.533	10	10
Of the second senior clerk	340	5	—
Of the third senior clerk	310	5	—

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Of the fourth senior clerk	-	-	-	£.275	15	3
Of the first junior clerk	-	-	-	280	—	—
Of the second junior clerk	-	-	-	155	5	—
Of the third junior clerk	-	-	-	145	—	—
Of the fourth junior clerk	-	-	-	110	—	—
Of the fifth junior clerk	-	-	-	150	—	—
Of the sixth junior clerk	-	-	-	70	—	—

In the foreign department the net official income, in the same year, of the clerk next in rank to the chief clerk, and there called

The second clerk, was	-	-	-	£.410	—	—
Of the third clerk	-	-	-	596	—	—
Of the fourth clerk	-	-	-	340	—	—
Of the fifth clerk	-	-	-	215	—	—
Of the sixth clerk	-	-	-	165	—	—
Of the seventh clerk	-	-	-	129	—	—
Of the eighth clerk	-	-	-	110	5	—
Of the ninth clerk	-	-	-	160	—	—
Of the tenth clerk	-	-	-	80	—	—

The official income of the chamber keepers in each department arises from a fixed salary of 20l. 16s. a year, paid them by the secretary of state out of his share of fees; also their own share of fees, amounting in the year 1784 to 65l. 11s. and a share of gratuities, amounting in the same year to 69l. 5s. 4½d; besides which, one of the chamber keepers, in the home department received 39l. 6s. 6d. and the two chamber keepers in the foreign department 17l. 11s. 9d. each in Christmas boxes, and sundry trifling perquisites.

The official income therefore of one of the chamber keepers, William Kirby, in the home department was in the year 1784, 194l. 18s. 10½d. out of which he paid one moiety, exclusive of the perquisites, to Peter Fombelle, which moiety amounted in the year 1784 to 77l. 16s. 2d. He likewise receives the official income of his colleague John Doudiet, amounting in that year to 155l. 12s. 4½d. out of which he pays him annually fifty guineas, and retains the remainder for his own use, in consideration of his undertaking to execute the whole duty. His net receipt, therefore, in the year 1784, was 220l. 5s. 1d. and that of his colleague only 52l. 10s.

The official income of each of the chamber keepers in the foreign department amounted in the year 1784 to 173l. 4s. 1½d. But one of them, Richard Turner, executes his office by deputy, who receives his emoluments, pays him thereout 80l. per annum, and retains the remainder, amounting in that year to 93l. 4s. 1½d. for his own use.

The official income of the necessary woman in each department arises from a fixed salary of 48l. a year, paid by the secretary of state out of his share of fees, sundry Christmas boxes, and other trifling perquisites, amounting in the year 1784 to 46l. in the home, and 20l. 17s. 6d. in the

the foreign department. But in the former of these departments the necessary woman, Elizabeth Emmet, executes her office by deputy, to whom she allows twenty-eight guineas a year, and the benefit of the perquisites.

In the office for plantation affairs the official income of the under secretary consists of a salary of 500l. a year; that of the first clerk of 120l.; that of the second clerk of 100l.; and that of the third clerk of 80l. paid to them net by the secretary of state for the home department out of the share of the fees of office; besides which, the first clerk received the present of one guinea in the year 1784 for attending one of the courts of judicature with the books of the office, thereby making his total receipt 121l. 1s.; and the third clerk received the like present for extraordinary attendance in the dispatch of some private business, thereby making his total receipt 81l. 1s.

The expence of the officers attached to both departments is as follows: The keeper of the state papers, and the secretary for the Latin language, have both patent salaries, the former of 160l. a year, reduced by taxes and other deductions to 108l.; the latter of 280l. a year, reduced by taxes and other deductions to 196l. 10s. The collector and transmitter of state papers, the two commissioners for methodizing and digesting the state papers, and the two decyphers, have all salaries at pleasure, payable out of the civil list, viz. the collector and transmitter have a salary of 500l. a year, the two commissioners have salaries of 100l. a year each, and the like sum for clerks and stationary: one of the decyphers has a salary of 700l. and the other of 500l. a year; all which salaries are paid to them net, without any deduction. The writer of the Gazette has a salary at pleasure of 300l. a year, payable out of the profits of the Gazette, and reduced, by a salary of 30l. which he pays to his deputy, to 270l.; and the deputy, besides this 30l. which he receives from his principal, derives a profit from fees, amounting in the year 1784 to 72l. thereby making his official income in that year 102l.

The sum paid for stationary wares in the year 1784 amounted, in the home department, to 1,543l. 1s. 2d.; and in the foreign department to 1,196l. 3s.—This article is furnished by patent, and it appears that complaints have arisen both as to the quality and price of the same; and upon such complaints in the year 1780, the then secretary of state for the northern department made an inquiry thereinto, and obtained a reduction in the prices accordingly.

The amount of the incidental expences in the home department was, in the year 1784, 592l. 13s. 3½d.; of which the sum of 58l. 19s. 4d. was paid to an officer under the title of Arabic interpreter, in part of an allowance of 80l. a year allotted to him, not only for interpreting the Arabic, but translating other foreign languages for the office; the sum of 20l. was paid to one of the clerks in the office, being his allowance for taking care of the Irish military commissions; the sum of 210l. 19s. 4d. was paid to the office porter, being the amount of his bills for portage in that year; the sum of 22l. 2s. was paid to the post-office messengers; the sum of 93l. 17s. 9d. for sundry papers and other articles required for

the public service; the sum of 81. 6s. 4d. was paid for house and window tax: and lastly, the sum of 1781. 8s. 6½d. for repairs, furniture, and work done in the office.

The amount of the incidental expences in the foreign department was, in the same year, 1,095l. 1s. 6d. of which the sum of 150l. was paid to one of the clerks in the office, for the execution of a secret and confidential service, and 250l. for expences attending the same; the sum of 187l. 4s. 6d. was paid to the office porter, being the amount of his bills for portage in that year; the sum of 22l. 8s. was paid to the post-office messenger; the sum of 285l. 17s. 5d. was paid for postage of foreign letters, conveyance of dispatches, boat hire, and similar charges; the sum of 97l. 19s. 6d. was paid for sundry papers and other articles required for the public service; the sum of 67l. 14s. 5½d. for taxes, parish rates, and similar charges; and lastly, the sum of 33l. 17s. 7½d. for repairs and work done in the office.

From the foregoing account it appears, that the expence of the home department for the year 1784 was 15,639l. 12s. 9½d. that of the foreign department, 15,361l. 3s. 3d. and of the offices attached to both, 2,912l. making the total expence of the secretaries of state's offices for that year, 33,912l. 16s.—of which 2,750l. was paid by the public; 20,326l. 18s. 1d. out of the civil list; and 10,835l. 17s. 1d. by individuals.

That the whole of the receipts and payments may be seen at one view, we have composed and annexed to this Report, two tables, Appendix, No. 42 and 43, containing an account of the salaries, fees, gratuities, perquisites, and emoluments, received by each officer in the said departments, for one year, ending the 31st of Dec. 1784; together with the amount of stationary and incident bills during the same period; and the emoluments received by each officer therein, from other employments under government.

The expence of the messengers employed in these departments, became the next object of our inquiry, though it could not properly be included in the general expence of these offices.

The whole corps of messengers, thirty-four in number, belong to the establishment of the lord chamberlain's office, and were all under the direction of the clerk of the cheque (an officer specially appointed to put the messengers upon their respective waits, and to examine their bills of service) until the year 1772, when sixteen of them were set apart from the rest, to be independent of the clerk of the cheque, and subject solely to the orders of the principal secretaries of state. These sixteen are accordingly appointed by the recommendation of, and attend particularly upon, the secretaries of state; nevertheless, they continue on the lord chamberlain's list, and are paid at his office.

As far as their expences were incurred in these offices, we deemed them proper objects of our inquiry; especially as, by the returns made to us, the amount of such expences for the year 1784 appeared excessive.

The messengers attend in rotation, and undertake their journies in the same manner; the foreign journies are confined exclusively to the sixteen attached to these offices. Each messenger upon his appointment takes an oath before the clerk of the cheque for the faithful discharge of his duty. They have each a salary of 45*l.* a year, reduced by deductions to 35*l.* 8*s.* and 7*s.* 6*d.* per day, called board wages, while in waiting, and during home journies, but which cease when they are dispatched upon foreign journies; also an allowance of 25*l.* a year for keeping a horse; and are paid besides for the expence of journies, foreign and domestic, according to certain fixed rates, the particulars of which, as received from the clerk of the cheque, are inserted in the appendix.

Every three months bills are made out for the board wages which have accrued, and for the expence of the journies which they have performed during that period. These bills are prepared by Thomas Ancell, deputy chamber keeper in the foreign department, from minutes and directions given to him by the messengers, to whom he acts as agent, and receives from each of them two guineas a year for this service. All the bills of the eighteen on the old establishment he transmits to the clerk of the cheque for his examination, and certificate; but the bills for home service of the sixteen attached to the secretary of state's office, he sends to the chief clerk in the department where the expence was incurred; and those for foreign service only, to the clerk of the cheque. When this officer has examined and certified the bills transmitted to him, they are sent to the office of the secretary of state where the service was performed, and being allowed and signed by him, are afterwards paid at the lord chamberlain's office.

The clerk of the cheque requires the messengers to produce to him vouchers from the offices of the secretaries of state for all journies performed. Where those are wanting, or where any charge appears inconsistent with the established allowances, he disallows the article, and returns the bills to be corrected.

The bills for home service of the sixteen are sent to the chief clerks in each department without any voucher whatever; they only examine the additions, and lay the bills before the secretaries of state for their allowance and signature; after which the chief clerk in the home department enters the sums in a book, and returns the bills to the messengers (but the chief clerk in the foreign department returns them without any such entry.) They are then carried to the lord chamberlain's office for payment.

Previous to the year 1772, the bills of all the messengers for both home and foreign service, were examined by the clerk of the cheque; but since that period, when the sixteen were particularly attached to the offices of the secretaries of state, their bills for home service have been exempted from his controul.

From the time of this exemption until the year 1782, these bills were made out every fortnight, and paid soon after, at the treasurer of the chambers office; but since that year, when the above office was abolished, the payment has been very irregular and uncertain, infomuch that

some are now fifteen months in arrear, which, as they represent, subjects all of them to great inconvenience, and many to distress.

Upon payment of the bills for foreign service, a deduction is made therefrom of 1*s.* 6*d.* in the pound; but no deduction whatever is made from those for home service.

The amount of the bills allowed by the secretary of state for the home department for the year 1784 was 7,466*l.* of which the sum of 5,353*l.* 2*s.* 3*d.* had passed the examination of the clerk of the cheque; and the sum of 5,820*l.* 18*s.* has been paid on account of the same at the lord chamberlain's office: the remainder, being 1,645*l.* 2*s.* is still unpaid.

In the foreign department there was no account kept, from which the amount of the bills allowed by the secretary of state for the year 1784 could be collected; but the amount of those which had passed the examination of the clerk of the cheque was 4,047*l.* 5*s.* 10*d.* and of those paid for that year at the lord chamberlain's office 6,312*l.* 17*s.* 4*d.* The amount of those still unpaid cannot be ascertained. It appears, however, that there has been paid and allowed for the expence of messengers at both offices, for the year 1784, the sum of 13,778*l.* 17*s.* 4*d.* But this is not the whole. The outstanding bills for the foreign department, the amount of which is not known, will increase the expence by so much. Of this sum of 13,778*l.* 17*s.* 4*d.* about one third appears to have been paid or allowed without the examination of the clerk of the cheque.

We have been thus particular, in order to state the whole of the information we have received relative to so considerable an expenditure; the particulars of which, together with the whole of the depositions which we have taken from the different officers employed in both the departments of your Majesty's principal secretaries of state, are annexed to this Report,

Having thus reported what officers are employed, what services performed, and expences occurred, in each department, a further part of our duty remains; namely, "to add such observations as have occurred to us, and such plans for carrying into execution the general purposes of the act, as may appear to us proper to be adopted for the time to come."

The official duty of the under secretaries of state appears to have been of late executed by one person in each department. In the home department, one of the under secretaries was abroad with your Majesty's leave at the time of making this inquiry; and in the foreign department, one of these offices never has been filled up since the present secretary of state for that department came into office. It is therefore reasonable to conclude, that for the necessary official business of each department, one under secretary is sufficient; and we are of opinion that for the obvious reason of preventing the confusion and serious consequences that may arise in business of such high importance, from frequent changes, such officer ought to be made stationary. But as we conceive

that the private and confidential business of a principal secretary of state, may require the assistance of another person, it may be expedient that the principal secretary of state for the time being should, on his coming into office, have the nomination of an assistant under secretary for the management of business of this description.

From what we have been able to collect, the general business of the office is scarcely sufficient to furnish full employment for the clerks at present borne upon the establishment; and we consider their present number as rather to be justified by the propriety of having six persons always in readiness upon any extraordinary pressure of business, than from the degree of employment which the office ordinarily affords. If they were reduced to eight in each department, your Majesty's service might not suffer from such reduction.

Considering that these offices are the channel of the most secret correspondence of your Majesty's government, we are surprised to find that the persons employed therein were not bound to secrecy either by oath, or any other obligation. Much reliance, certainly, may be placed in officers chosen with propriety; but a trust of this importance requires caution in the extreme, and ought to call in aid every fence and guard of which the constitution will admit. We are therefore of opinion, that every officer and clerk employed in these offices ought to take and subscribe an oath of secrecy and fidelity before a judge of one of the courts of record, and should also enter into a bond to the amount of thrice his annual salary, for his true and faithful demeanor therein.

It has already been mentioned, that the duty of the chamber keepers in the home department is at present executed by one person, but that this duty in the foreign department is executed by two. This difference appears to be owing to the frequency of councils in the latter department, which renders such duty more than one person can perform. We are therefore of opinion, that one chamber keeper is sufficient for the former department, and that two in the latter are necessary.

It has likewise been stated, that John Doudiet, Richard Turner, Peter Fombelle, and Elizabeth Emmet, receive certain annual stipends, arising from offices, the duties of which they do not discharge. Although such contracts have no just claim to be considered, yet, upon a regulation of the offices, it may be proper to make them some compensation during their lives. But we are decidedly of opinion, that the principle upon which they enjoy their present allowances is a source of abuse which cannot be too much reprobated, and ought in future to be discontinued.

Nearly one-fourth part of the expence of these offices appearing to have been defrayed by the fees thereof, we were induced to inquire into the nature of such fees, and by what authority they were taken. We found that they consisted of sums payable upon certain instruments, according to a table thereof, which is kept in the office, and supposed to be of ancient usage. The records of the foreign office trace it back for the three last reigns; and there are other proofs of its

its having existed in the time of King Charles the Second, but it is believed of a still more remote date. Considerable as these fees are, no instance (excepting that of the passports granted during the last war) has occurred of the rate thereof being complained of, so as to induce us to think them exorbitant. We are therefore of opinion, that such fees should continue to be taken according to the said table.

The amount of these fees, however, in their present state, is much inferior to what it would prove, particularly in time of war, if there was not great neglect in taking out of military commissions by the parties to whom they belong, or their agents, owing to which there is an accumulation of military commissions in the home department, to the number of upwards of four hundred, above one hundred of which are for field officers.

To check a practice so prejudicial, not only to the funds of this office, but to your Majesty's service (to which we apprehend it is material that every officer should bear with him this document of his military rank) some effectual steps ought to be taken. For this purpose we recommend, that the parties, or their agents, should have notice by letter from the chief clerk in the home department, to be repeated every month, that such commissions remain in the office, and should be required to take up the same; upon their neglecting so to do within three months of the first notice, the fees should be doubled, and upon continuing such neglect for three months longer, the commission should be null and void; not without proper exceptions in both cases, in favour of persons serving your Majesty in the East and West Indies, or other distant countries; and that these penalties should be signified to them in the letters of notice.

According to the present mode of the distribution of these fees, five officers in each department are exclusively interested in the amount thereof; and no difference whatever is felt in the general expence of these offices.

Of such officers the first is the secretary of state, whose income by the present arrangement varies materially, according to the surplus of fees in each year; a source of emolument which, besides being precarious, is little consistent with the dignity of his situation. Equally precarious, and equally derogatory to his rank, is that part of his income which is dependent on the profits of the London Gazette. We are therefore of opinion that both of them should be relinquished; not, however, without some substitution in lieu of the reduction that this would make in his profits; for we think, the income of so high an officer ought to be liberal, and fully adequate to the dignity and duties of his situation, but, at the same time, should arise from a certain fixed salary alone, independent of any contingent emolument whatsoever. As relating to this subject we have hereunto annexed the copy of a minute of the board of treasury, dated the 14th of March 1783, by which it appears, that it was your Majesty's most gracious intention to allow each of your principal secretaries of state a net annual salary of 4,500*l.* in lieu of every other receipt of office.

The

The remaining officers, here alluded to, are the under secretaries, chief clerk, and chamber keepers in each department, whose official income is not only dependent, in some measure, upon the amount of fees, but also upon that of gratuities, a species of receipt which should not be allowed to be personal to any individual; and the chief clerk and chamber keepers, besides fees and gratuities, receive sums under the denomination of perquisites, equally exceptionable as personal emoluments. We would not preclude these officers from receiving a reward proportioned to their respective duties and services; but such reward ought to consist of a certain fixed salary, and not depend on any contingent emolument whatever.

We have the same objection to the allowances from the post-office revenue continuing on the footing of personal emoluments. The officers ought to receive one certain fixed salary in lieu of all other official receipts whatever; the perquisites arising from franking newspapers excepted, which may be left to the persons who now enjoy the same.

From the mode we have recommended for paying the officers on the establishment of the home and foreign departments, it is evident we cannot disapprove of that adopted in the new office for plantation affairs: nor do we object to the amount of the salaries payable to each officer therein. But considering that the under secretary in this office receives a pension of 250l. a year, in consequence of the abolition of the board of trade; and occasionally further allowances, particularly one in the month of May last, amounting to 400l. for his attendance on the committee of privy council, a duty which he considers as attached to his office, we are of opinion, that his individual emoluments are more than sufficient; but, as in our conception the whole of this establishment may be temporary, any further remarks on the subject are superfluous.

The variety of the funds of these offices, and the claims of each officer upon each fund separately, seem calculated to occasion intricacy, and to give much unnecessary trouble. It would be an obvious improvement if they were consolidated into one fund, and the payments made thereout, without any reference to the sources from which they severally arise.

For this reason, as well as those above stated, we are of opinion, that the whole fees and gratuities received in these offices, together with the profits from the London Gazette, and the allowances from the post-office revenue, Irish concordatum fund, and the East India Company, should constitute one general fund in the hands of the chief clerk of each office, towards defraying the expences of the office; and that the salaries of the under secretaries, clerks, and other officers, together with every other attendant expence, be paid thereout quarterly, as far as the said fund will produce, and the remainder made good out of the civil list; in aid of which the balance of the fund ought to be carried, if in any year it shall exceed the expence of the office.

It

It is likewise our opinion, not arising from any thing irregular that we have observed in the accounts of these offices, but from general reasons of propriety and caution, that each chief clerk should make up an account of his receipt and expenditure annually; namely, within one month from and after the 31st of December, and should lay the same before the secretary of state for the time being, for his examination and approval; and that after it has received his approbation, the chief clerk shall make oath to the said account before a baron of the court of Exchequer, and present the same to the lords of the treasury for their approbation and allowance.

We did not form our opinion relative to the receipt and application of the fees, without weighing the different arguments, either for abolishing fees altogether, for suffering them to be received by individuals, or for receiving them as an aid to the expence of the different establishments. It may be urged, that the receipt of fees by individuals may prove so considerable a spur to them in the speedy execution of their business, that notwithstanding any augmentation of salary which may be made in lieu thereof, yet the practice will hereafter recur, when the reason for augmenting the salaries may have been forgotten. But as such a practice cannot be introduced without the knowledge of the superiors in office, and therefore, as soon as known, will not fail of being checked, it cannot be imputed as a defect in that plan which we have preferred.

The taxes and duties payable out of the salaries of public officers seem very little calculated to answer the purpose of revenue, for which they were intended. For in those cases, where the salaries are too high, the obvious and simple mode of deriving an aid from them to the revenue must be by their reduction; but the common mode of taxing them serves unnecessarily to multiply the number of receipts and payments, by taking back with one hand what has just been given with the other, diminished too in its progress by the charge of collection. In other cases, where salaries are avowedly no more than sufficient, such reductions only recoil upon the public, by creating new claims to consideration, which must in justice be satisfied. We are therefore of opinion, that the salaries of offices on this or any other establishment, when duly regulated, should be exempt by law from all taxes and duties whatsoever; and until such a mode is adopted, such taxes should be paid out of the general fund.

Of the offices attached generally to both departments, those of keeper of the state papers, collector and transmitter of state papers, and secretary for the Latin language, have appeared to be sinecures; a description of office which we can only consider as a bad substitute for pensions, less open to public controul, and more liable to abuse in their application. We are therefore of opinion, that those offices ought to be abolished, but the income of the present possessors continued to them during their lives.

The office of Gazette writer has also been stated to be a sinecure, and that of his deputy very nearly such. In their present application, they

serve

serve as additions to the income of diligent officers in the foreign department. As, however, in the establishment which we shall propose, both those officers will have a provision proportioned to their duty and service, we are of opinion, that the offices of Gazette writer and deputy thereto ought to be abolished, the duty annexed to the office of chief clerk in department, and the salary and fees appropriated to the general fund of the secretary of state's office.

The remainder of these offices appear to be efficient, and such as may be continued in their present state. The commissioners for methodizing and digesting the state papers in particular are upon an establishment so reasonable, and have executed so fully, not only the task for which they were constituted, but the further duties of the keeper, and of the collector and transmitter, that after the abolition of those offices, the sole custody and arrangement of the state papers can be left in no hands with so much propriety.

Here it is fit to observe, that the paper office being a kind of library to the secretaries of state, to which they are continually obliged to have recourse, great inconveniencies have arisen from its distance from the foreign office, and from being inaccessible except at stated official hours. Equal inconveniencies have arisen from the distance of the two offices of the secretaries of state from one another, and from the want of proper residences therein for certain stationary officers, whose constant attendance would be desirable, not only for the greater security of the papers, but to be at hand in any emergency.

For this purpose it could be wished that the offices of the two secretaries of state, and the paper office, were under one roof, or at least adjoining to one another; that there were apartments therein for the constant residence of one of the clerks, and of the chamber keeper; and that the secretaries of state and their under secretaries had the means of access to the paper office at all times.

In the incidental expences, no particular articles attracted our attention as objects of regulation, or of retrenchment. But the expence of stationary appeared to us to be excessive, which we attribute to the circumstance of that article being supplied by patent. This led us to inquire whether a more eligible plan might not be adopted for furnishing the offices with the necessary article, in order that a mode so exceptionable, and liable to abuse, as the present, might be discontinued.

We found that the subject was not new to your Majesty's ministers; and that a plan for this purpose, proposed by John Mayor, Esq. had already been laid before the lords of your Majesty's treasury for their consideration. Having called for this plan, and considered of its propriety, we are of opinion that it has every appearance of being very advantageous to the public, and therefore merits their lordships early attention.

It has been stated, that the annual expence of your Majesty's messengers in ordinary appears very large; that the bills for home service of the sixteen attached to these offices, amounting to about one third of the whole annual sum, are not subjected to the examination or controul of the

the clerk of the cheque, for what reason we have not been able to discover; that the payment of these bills is irregular, and at present far in arrear; and that from the amount of those for foreign service, a deduction is made of 1s. 6d. in the pound; which deduction we found upon inquiry to consist of 1s. payable for fees at the lord chamberlain's office, and 6d. for civil list duty, by the 7th of King George I.

The expenditure of such of the messengers only as are attached to these offices falling within the limits of our inquiry, we can only propose regulations relative to the sixteen in this predicament: and respecting these, we are decidedly of opinion, that their bills for home service ought to be subjected to the examination and controul of the clerk of the cheque, in the manner they were previous to the year 1772; that no bills ought to be paid at the lord chamberlain's office without the certificate of that officer; that the bills so certified should be paid regularly and without deductions; for so long as payments are irregular, and deductions are made, the articles in the bills will be so charged as to meet these disadvantages. If the rates at present allowed the messengers are too high, they ought to be reduced, and the amount of their reasonable charges, under proper vouchers, paid to them net and without delay.

Although the annual expence of the messengers is very considerable, being of itself equal to that of each of the secretaries of state's offices, yet from the nature of the service, and the whole of the establishment not coming properly under our cognizance, we cannot propose a detailed regulation thereof; we must content ourselves with recommending generally a strict attention to œconomy, as far as circumstances will admit, in the employment of these men.

Besides the official income which the officers and clerks receive in these offices, it appears that many of them derive considerable further emoluments, which have in some cases, as they represent, devolved to them, from their seniority and rank in office, or have been given to them as rewards for their particular diligence and fidelity in confidential situations.

Some of these are sinecures, a species of office of which we have already given a decided opinion. Others are of so small a degree of employment, in proportion to the emolument, as to fall very nearly under the same predicament. The remainder are efficient offices, the execution of which in person, being incompatible with the duty and attendance which such officers have stated to be required of them in these offices, it remains that they can only be executed by deputy, a practice which we have already highly disapproved.

A general and speedy regulation in these and other offices, according to the principles we have stated, the consequent abolition of sinecures, the consolidation of offices, and prohibition of deputies, would put an end to these sources of emolument and abuse, and leave no further room for comment on the subject.

So far as these emoluments have been applied to increase the income of officers, otherwise inadequately paid, and to form a provision for them

them upon retirement, but so far only, they have been of use, and while the offices remain on their present footing are, perhaps, in some degree necessary. But we think that an establishment may, and ought in wisdom to be formed, in which such a species of emolument would be superfluous and redundant: an establishment, by which every public officer should be paid for his services, not under false pretences, and in uncertain measure, but openly, and in proportion to the service he performs; an establishment too, which should entitle him to a provision upon retirement, not dependent upon caprice or accident, or arising from the perpetuation of abuses, but known and certain, free from the competition of individuals, or the animadversion of the public.

To constitute an establishment upon these principles, and for these purposes, we are of opinion that the salary of each under secretary ought to be 1,500l. a year; of the chief clerk in each department 800l. and of the remaining senior and junior clerks, as follows:

	£.
Of the 1st senior clerk	500
2d senior ditto	400
3d senior ditto	300
4th senior ditto	250
Of the 1st junior clerk	200
2d junior ditto	150
3d junior ditto	125
4th junior ditto	100

Together with the privilege of franking newspapers in Great Britain: also that the salaries of the chamber keepers ought to be 100l. a year, where only one is employed, and 90l. each where there are two; and the salary of the necessary woman in each department 70l. a year, paid to them severally, clear of all deductions.

In proposing such salaries, we have endeavoured to allot to each officer a just and adequate compensation for his duty and services, independent of all other sources of emolument whatever, and with a view to the general suppression of every unnecessary office, without which the establishment we propose will be imperfect, the existing abuses will not be corrected, the payment of officers not simplified, nor a uniform mode of compensation adopted.

As a proper appendage to such an establishment, we are of opinion, that every officer, when from age and infirmities it may become necessary for him to retire from his station, should have a decent provision for his future subsistence, payable out of the general fund.

In recommending these plans, we look chiefly to the correction of existing abuses, the simplification of the expenditure, and uniformity of compensation, purposes which we conceive of such magnitude and importance to the public, as to justify our proposing increased and fixed salaries; yet the following comparative Statement of the present and proposed establishment will shew that the public would not be losers thereby.

FOREIGN

FOREIGN DEPARTMENT.				HOME DEPARTMENT.			
	Present Establishment.		Proposed Establishment.	Present Establishment.		Proposed Establishment.	
	£.	s. d.	£.	£.	s. d.	£.	s. d.
Principal Sec.	5334	8 7	4500	4767	2 2	4500	0 0
Under Secretaries 1	1079	18 8	1500	1079	12 8	1500	0 0
Secretaries 2	1079	18 8	1500	1079	12 8	1500	0 0
Chief clerk	1045	1 0	800	850	0 0	800	0 0
1 senior ditto	380	0 0	500	460	5 0	500	0 0
2 senior ditto	530	0 0	400	300	5 0	400	0 0
3 senior ditto	300	0 0	300	270	5 0	300	0 0
4 senior ditto	190	0 0	250	215	5 0	250	0 0
1 junior clerk	160	0 0	200	180	0 0	200	0 0
2 ditto	125	0 0	150	150	0 0	150	0 0
3 ditto	105	0 0	125	130	0 0	125	0 0
4 ditto	135	0 0	100	110	0 0	100	0 0
Clerkships abolish'd	80	0 0	—	180	0 0	—	—
Chamber keepers	346	8 3	90	350	11 3	100	0 0
Necessary woman	68	17 6	70				
	£. 10,959	12 8	10,575	10,216	19 3	10,495	0 0
Foreign department				10,659	12 8	10,575	0 0
<i>Plantation-Office.</i>							
Under secretary				500	0 0	500	0 0
1st clerk				120	0 0	120	0 0
2 ditto				100	0 0	100	0 0
3 ditto				80	0 0	80	0 0
<i>Offices annexed to both Departments.</i>							
Commissioners of the paper-office				200	0 0	200	0 0
Clerks, &c. for ditto				200	0 0	200	0 0
Two decyphers				1200	0 0	1200	0 0
Taxes at present paid for both departments				3632	11 0	3632	11 0
Coals, candles, &c. for ditto				578	6 1	578	6 1
			£.	27,787	9 0	27,680	17 1
Allowances of 60l. each during life to Doudiet, Turner, and Fombelle; and of 20l. to Elizabeth Eminet						200	0 0
Places to cease on demise of the present Possessors				160	0 0	160	0 0
Keeper of state papers				500	0 0	500	0 0
	Transmitter of ditto			280	0 0	280	0 0
Latin Secretary							
Places to cease immediately				270	0 0		
Gazette Writer				102	0 0		
His deputy							
Total expence of the present establishment			£.	22,099	9 0	28,820	17 1

Foreign Department.

Proposed establishment; when sinecure places fall in.

Expence of proposed establishment until sinecure places fall in.

It appears, therefore, that the establishment which we propose, accompanied with the advantages which we have pointed out in various parts of this Report, may be accomplished without any additional expence; for the present establishment amounts to £.29,099 9 0
 And the proposed establishment to - - - 28,820 17 1

But the sinecure places, amounting to - - - £. 278 11 11
 - - - 1,140 0 0

When they shall fall in, will make the annual saving to government, - - - 1,418 11 11

The total amount of what the officers in these departments receive from any other place, pension, or emolument whatsoever under government, is 8,244l. 16s. 9d. the particulars of which, extracted from the evidence hereunto annexed, are inserted in No. 53 of the Appendix.

Some of these emoluments however require to be separately considered as objects of particular regulation.

It has been stated, that upon a vacancy in any of the offices of the under secretaries of state, the emoluments thereof accrue to the remaining under secretary in the same department. This is productive of two evils; it gives to one officer exorbitant profits, and creates an interest in the vacancy of an efficient office. Either such officer can unite the duty of both offices, and in that case only one is necessary, or the public service must suffer: we are therefore of opinion, that in case of a vacancy in any of the official departments of these offices, the salary thereunto belonging ought not to be appropriated to the use of any other person whatever, but become a saving to the office.

It appears from the Appendix, No. 15 and 19, that certain officers upon this establishment continue in the possession of pensions, which were originally bestowed upon them, in consideration of their having formerly retired from the same, or other offices of your Majesty's government: it cannot, however, be right, that stipends bestowed on certain considerations should continue payable when these considerations no longer operate. We are therefore of opinion, that a pension which has been granted to any public officer, upon his retirement from an office, ought to cease upon his being re-appointed to such office, or appointed to any other of equal value, and re-commence upon his quitting the same.

Another species of emolument, requiring particular notice, is that of the agencies to your Majesty's ministers and consuls abroad, enjoyed by the clerks in these offices, and considered by them as in some degree attached to their situations. It appears that the entire controul upon the accounts of such ministers and consuls rests with the secretaries of state, who, from their other avocations, are obliged to have recourse to the clerks in their offices, to examine such accounts; and search for precedents for the several charges. By this means the agency and controul of such accounts are united in one office, perhaps, even in one person, a

circumstance which, though it may have escaped notice, opens a door to serious abuses in this expenditure. On a similar ground, we object to another source of emolument, occasionally enjoyed by officers on this establishment; we mean the execution of business on commission for the public, a species of employment which tends to give such officers an interest in the expenditure, which, in the course of office, it becomes their duty to controul. We are therefore of opinion, that these sources of emolument are improper, liable to abuse, and ought to be discontinued.

From an investigation into offices of extensive and indispensable business, yet of moderate expenditure, much could not be expected in the way of retrenchment. Such means as have occurred to us in rewarding official diligence, of reducing the public expence, and of correcting irregularities; we have submitted to your Majesty's consideration.

But it is necessary to observe, that our remarks on such irregularities are in no wise meant to reflect on the individuals who at present hold these offices: their conduct has had the sanction of precedent and long usage.

Nothing has occurred that can come under the denomination of those "fraudulent and corrupt practices," to which our attention is directed by the act. It behoves us further to add, that many useful regulations have from time to time been adopted in these offices; and if they have not extended further and to more essential points, it must be attributed to the difficulty attending innovations upon ancient forms and established practices, a task too troublesome and too invidious to invite attempts unsupported by the legislature, and unsanctioned by public inquiry.

(L. S.) JOHN DICK, (L. S.)
 W.M. MOLLESON, (L. S.)
 F. BARING, (L. S.)

Office of Inquiry,
 11th April, 1786.

SECOND REPORT.

TREASURY.

AFTER having finished our inquiry into the offices of your Majesty's principal secretaries of state, we proceeded to examine the officers employed under the Lords Commissioners of your Majesty's Treasury; from which office we had received the proper returns on the 24th of November last, as stated in our first Report.

In this office we examined George Rose and Thomas Steele, Esquires, Thomas Pratt, Thomas Cotton, John Martin Leake, William Mitford, George Ramus, William Beldam, Thomas Dyer, Bryan Broughton, William Deane Poyntz, Benjamin Brummel, Joseph Alcock, Philip Cipriani, Henry Sivile Starck, John Christopher Ridout, Joseph Smith, William Chinery, William Speer, junior, John Trollope, Mathew Winter, John Harward, William Speer, senior, George Herbert, Henry Fowler, Francis Dancer, William Edward Smith, William Pembroke, James Royer, William Dugdale, John Morin, Hugh Valence Jones, William Chamberlayne, Joseph White, together with other inferior officers, from whom, and the returns previously made to us, we have collected the following information:

The establishment of the Treasury consists of five lords commissioners, two joint secretaries, four chief clerks, six senior clerks, six junior clerks, a minute clerk, two copying clerks, one principal clerk, with six assistants for keeping and stating the accounts of the revenue department, a receiver of fees, a keeper of the papers, two solicitors, an assistant solicitor, a chamber keeper, four exchequer messengers, and one custom-house messenger, a ranger of books and bag bearer, a house-keeper, a housekeeper to the levee rooms, and a door-keeper; besides which there are five extra clerks, and three extra messengers employed in the treasury, and three clerks superannuated upon part of their salaries.

The business of the Board of Treasury is to consider and determine upon all matters relative to your Majesty's civil list, or other revenues; to give directions for the conduct of all boards and persons entrusted with the receipt, management, or expenditure of the said revenues; to sign all

all warrants for the necessary payments thereout, and generally to superintend every branch of revenue belonging to your Majesty or the public.

The duty of the joint secretaries is to attend the board, to receive their orders, see to the execution of the same, and generally to superintend the conduct of the business in every department of the office.

The duty of the chief clerks is occasionally to attend the board, to distribute the official business among the other clerks, to prepare themselves all instruments that are of a special nature, to examine all those which are prepared by others, to present them for signature to the board, or to the secretaries, as the case may require, and to deliver them over to one of the six senior clerks, among whom the official business of the treasury is divided, each having a department for which he is responsible, and being assisted therein by one of the junior clerks.

The duty of the six senior clerks, with their assistants, is to prepare all instruments whatever that arise in each of their said departments, and deliver them to one of the chief clerks to be presented for signature, and when returned, to give them over to the receiver of the fees, whose duty it is to deliver them to the respective parties upon receipt of the fees payable thereon, with which he charges himself, and accounts weekly for the same to one of the chief clerks.

The duty of the principal and other clerks of the revenue department is, to make up books containing a state of the income and issues of the customs and other duties and revenues payable at the receipt of the exchequer; for this purpose they receive weekly certificates from the exchequer, checked by other certificates received from the customs, and other offices of revenue, from which they make out weekly for the treasury board what is called a cash paper, shewing the balance of money remaining in the exchequer for the uses of your Majesty's civil government, or for the public service of the current year: they likewise make out for your Majesty a monthly statement of the civil list receipts and payments, and keep such other books and accounts as are required by the board of treasury, or are necessary for the public service.

The attendance of the joint secretaries is in general constant and unremitting, and of the chief and other clerks daily from about ten in the morning till the business of the day is finished; excepting very few instances, in which their attendance has for special reasons been dispensed with.

The duty of the keeper of the papers is to schedule and digest all papers of any import transmitted to his repository; to inspect the books of office, to range and dispose them in presses, and be ready to inform the secretaries and clerks of their respective contents, when necessary: this duty is, and has been for some time past, executed by deputy, and the principal has seldom given any attendance in person.

The office of one of the solicitors, Hugh Valence Jones, Esquire, is at present, and has been for these forty years past, a sinecure, no duty or attendance having ever been required either of him or his predecessor. The other solicitor, whose office is efficient, considers it as his duty, together with his assistant, to solicit, prosecute, defend, and manage all causes

causes and affairs from time to time directed by the lords of the treasury, the principal secretaries of state, or attorney general; to peruse all papers and memorials referred to him from the treasury, and to make his report in writing to their lordships thereon.—His attendance on this duty is in general daily, and at all hours; but naturally varies according to the degree of business that occurs. The office of assistant solicitor was first established in the year 1746, by reason of the number of state trials then carrying forward; and having been since found necessary on account of the processes frequently carrying on in different parts of the kingdom at the same moment, has been continued from that period.

The duty of the remaining offices is implied by their titles, and their attendance is daily during the office hours.

The extra clerks were originally introduced into the office of the treasury in December 1777, in order to expedite the copying of papers called for by parliament; their number was at first five; but at the conclusion of the sessions in 1778 was reduced to three, and has since varied from time to time, according to the degree of assistance wanted, and stands at present at five, the original number. They have been found essentially useful in services, which before, for want of proper officers, had been much neglected. Three of them register, docket, and arrange the papers for the board: two of those three have the care of the treasury bills of exchange; the fourth has of late been chiefly employed as a temporary assistant to the deputy keeper of the papers, to complete the arrangement of the same; and the fifth is employed in copying papers, and in the various business of the treasury, as are occasionally all the others.

The extra messengers are of long standing in the treasury, and their duty is principally to attend on the joint secretaries.

The expences of this office are defrayed either out of your Majesty's civil list, the revenues of the customs, the fund arising by fees, or, lastly, by certain new year's gifts received from public offices and officers, together with sundry trifling perquisites. In the year 1784 the charges upon the civil list amounted to 21,837l. 8s. 7½d.; those upon the customs to 2,310l. 16s. 8d.; those upon the fee fund to 13,289l. 18s.; and the sum derived from new year's gifts and perquisites to 1,701l. 8s. 2d.; which sums were distributed in the following manner:

The lords commissioners receive a salary of 1,600l. a year each, out of the civil list, reduced by taxes to 1,239l. 18s. and a share of new year's gifts, amounting in the year 1784 to 46l. 4s. each; besides which, the first lord has an additional salary out of the civil list of 4,022l. a year, reduced by taxes about 3,760l. 2s. making together his net receipt from this office about 5,046l. 4s.

The joint secretaries receive an allowance of 3,000l. each out of the fee fund, and a share of new year's gifts each, amounting in the year 1784 to 279l. 16s. 8d.

The chief clerks receive an allowance of 800l. each out of the fee fund, and a share of new year's gifts each, amounting in the year 1784 to 89l. 13s. 2d.

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The six senior, six junior, and two copying clerks, the minute clerk, and six under clerks in the revenue office, receive a salary of 100l. a year each out of the civil list, besides which, the six senior and six junior clerks, first copying clerk, and receiver of the fees, have the following allowances out of the fee fund:

1st senior clerk - - -	£.400	1st junior clerk - - -	£.120
2d senior ditto - - -	350	2d junior ditto - - -	100
3d senior ditto - - -	500	3d junior ditto - - -	100
4th senior ditto - - -	350	4th junior ditto - - -	80
5th senior ditto - - -	300	5th junior ditto - - -	60
6th senior ditto - - -	280	6th junior ditto - - -	50
Receiver of fees - - -	100	1st copying clerk - - -	50

The six senior clerks received likewise in the year 1784 the following sums in new year's gifts:

1st senior clerk	£.20 0 0	4th senior clerk	£.49 8 0
2d senior ditto	14 15 1	5th senior ditto	14 15 0
3d senior ditto	77 15 1	6th senior ditto	1 0 0

And the minute clerk received likewise an extra allowance of 50l. charged in the incidents under the head of special service.

The official income, therefore, in the year 1784,

Of the first clerk was - - -	£.520 0 0
Of the second senior clerk - - -	464 15 1
Of the third senior clerk - - -	677 15 1
Of the fourth senior clerk - - -	499 8 0
Of the fifth senior clerk - - -	414 15 0
Of the sixth senior clerk - - -	381 0 0
Of the first junior clerk - - -	220 0 0
Of the second junior clerk - - -	200 0 0
Of the third junior clerk - - -	200 0 0
Of the fourth junior clerk - - -	180 0 0
Of the fifth junior clerk - - -	160 0 0
Of the sixth junior clerk - - -	150 0 0
Of the first copying clerk - - -	150 0 0
Of the second copying clerk - - -	100 0 0
Of the minute clerk - - -	150 0 0
Of the receiver of fees - - -	100 0 0

In the revenue office the principal clerk receives a salary of 700l. out of the revenues of the customs; and the clerks employed under him, in addition to the 100l. which they receive out of the civil list, have further salaries paid out of the customs, making their whole official income as follows:

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Of the second clerk	- - - -	£.450	0	0
Of the third clerk	- - - -	400	0	0
Of the fourth clerk	- - - -	350	0	0
Of the fifth clerk	- - - -	300	0	0
Of the sixth clerk	- - - -	250	0	0
Of the seventh clerk	- - - -	200	0	0

One of the three superannuated clerks, Thomas Tomkins, retains only his salary of 100l. out of the civil list. The two others, Frederick Reynolds and James Royer, have allowances, by order of a minute of the treasury board of 16th December 1783, of 300l. a year each, charged on the fee fund; besides which, the latter has a salary of 200l. a year out of the customs, having been formerly a clerk in the revenue office, and his name still remaining on that establishment. But Mr. Royer, notwithstanding frequent applications, has not yet received any part of his allowance of 300l. a year out of the fee fund, this fund not having proved sufficiently productive for that purpose, in which case the minute directed that it should be paid out of any other fund the board might think fit.

The remaining officers of the treasury have salaries out of the civil list as follows:

The keeper of the papers has a salary of 400l. a year, reduced by the one shilling duty, and an allowance of 40l. to his deputy, to 340l. the whole of which he pays to Thomas Pratt, Esq. during life, who resigned this office in his favour in the month of January, 1783.

One of the solicitors, Hugh Valence Jones, Esq. has a salary of 200l. a year, reduced by taxes to 130l. The other solicitor, William Chamberlayne, Esq. has a salary of 1000l. a year, reduced by the one shilling duty to 950l. besides which, he received in the year 1784 the further sum of 376l. 17s. for extraordinary trouble and attendance; also 50l. for petty disbursements, and ten guineas in fees for drawing private reports: his assistant in this business receives a salary of 400l. a year, reduced by the one shilling duty to 380l.

The chamber keeper has a salary of 480l. a year, reduced by the one shilling duty, and the several allowances of 40l. which he pays to Hanbury Potter, door-keeper; of 22l. which he pays to Jane Appleby, house-keeper; and of 50l. which he pays to William Pilkington, to the sum of 344l. besides which, he received in the year 1784 about 105l. 17s. 6d. in new year's gifts, making together 449l. 17s. 6d. out of which he finds the office of the treasury in coals, candles, and a great variety of other articles, so as to reduce his annual net receipt on an average to about 175l.

The four exchequer messengers have each a patent salary of 4½d. a day; also the sum of 11. 3s. a year for a livery, and 21. 8s. for a port-manteau; also an allowance of 12l. 10s. a month; three termly bills, amounting together to 52l. and new year's gifts, amounting in the year 1784 to about 20l. all which sums they receive as messengers to the exchequer; they likewise receive a salary of 50l. a year from the

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treasury, making the whole receipt of each of them, from both offices, 282l. 7s. 10d. reduced by taxes and other deductions to 261l. 12s. and when they are sent upon any messages out of the bills of mortality, they have an allowance for riding expences of 1s. a mile, reduced by deductions to rather under 9d.

Two of the above messengers, John Walker and William Rofs, execute their offices by deputies, (being allowed so to do by their patents) whom they satisfy for their trouble; and the said Walker and Rofs, together with Thomas Gibbons, were severally under agreements, upon entering into their offices, to make fundry annual payments to other persons, who bore no part of the duties of their offices, of which payments there only remain at present 15l. payable by William Rofs to John Gardiner, and 57l. payable by Thomas Gibbons to Christopher King, in aid of which the said Gibbons has since obtained a pension of 48l. 15s. net per annum.

The custom-house messenger has a salary of 3s. 4d. a day from the treasury, and a like salary from the custom-house, making together 121l. 13s. 4d. reduced by the 6d. duty to 118l. 12s. 8d. He has likewise an allowance for extra service at the treasury of 30l. a year, and received in the year 1784, 29l. 18s. in gratuities, and eleven guineas in new year's gifts, making his whole receipt 190l. 1s. 8d.

The ranger of books and bag-bearer, two distinct offices, at present united in one person, receives, by virtue of the former office, a salary of 50l. and by virtue of the latter, a salary of 40l. and received in the year 1784, in new year's gifts, by virtue of both, 47l. 16s. 6d. making his whole receipt 137l. 16s. 6d. excepting some trifling voluntary presents given him occasionally by persons attending the treasury, of which he has never kept any account.

The door-keeper has a salary of 50l. a year, and an allowance of 40l. paid him, as above-mentioned, by the chamber-keeper. He executes his office by deputy, to whom he allows the benefit of the new year's gifts, and occasional presents, amounting to about 50l.

The house-keeper has a salary of 80l. a year, of which 40l. is charged in the incidents, in lieu of the like sum which she formerly received from the bounty list. She likewise receives an allowance of twelve guineas a year for the care of the paper rooms; also of 22l. as above-mentioned, from the chamber-keeper; and of five guineas from the same, for supplying the office with fundry articles; besides which, she received in the year 1784 eleven guineas in new year's gifts and perquisites, making her whole receipt 131l. 8s. subject to the charges of her domestics, and other expences.

The house-keeper to the levee rooms has a salary of 40l. a year, and 10l. charged in the incidents.

Of the officers above-mentioned, two of the exchequer messengers, the custom-house messenger, the ranger of books and bag-bearer, the two house-keepers, and deputy door-keeper, have apartments in the treasury, and the house-keepers have the benefit of coal and candle.

The expence of stationary for this office amounted in the year 1784 to 1,251. 6s. 8d. This article is furnished by the usher of the exchequer, at his prices, which are considerably above the real value thereof.

The sums paid for incidental expences in the year 1784, were as follows :

In allowances to the extra clerks	£.422	12	4½
To two of the said extra clerks, for taking care of the bills of exchange	50	0	0
To the minute clerk	50	0	0
To the keeper of the papers' deputy, for methodizing and arranging the treasury papers	60	0	0
To the four extra messengers, at the rate of one guinea each per week	218	8	0
To the same, for journies, at the rate of 1s. net per mile	268	16	9
In extra allowances to the two house-keepers	65	16	0
To the treasury printer	119	16	8
For newspapers and similar articles	28	4	8
For foreign gazettes	50	0	0
For the minutes of the house of lords	21	0	0
For house taxes	32	16	5
For work done, and fundry miscellaneous articles	26	19	9
In land-tax upon the salaries of the clerks of the treasury	594	0	4
In civil list duty on the salaries of the clerks and other officers	111	11	0
In all paid out of the civil list	£.2,120	1	11½

Besides the above, there was paid out of the fee fund

In the one shilling duty, and stand stamps on salaries of the joint secretaries and clerks	£.499	18	0
And in land-tax on the salaries of the joint secretaries	150	0	0
	£.649	18	0

From the foregoing account it appears, that the total expence of this office in the year 1784 was 39,139l. 11s. 5½d. the particulars of which will appear at one view in the table annexed to this Report, No. 47 of the Appendix.

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Having thus reported the state in which we have found the office of your Majesty's treasury, it remains for us to add our observations thereon, and such plans as have occurred to us for future regulation and improvement.

It is necessary however to premise, that this office has recently undergone very material regulation, having only subsisted on its present footing since the 30th of November, 1782.

Previous to that period, there was no settled division of the business among the under clerks; but it was left to accumulate in the hands of particular persons, perhaps to the prejudice of others, and to the detriment of the business. The official income of the officers (excepting in the revenue-office, and a very few other instances, which stood on their present footing) was precarious and uncertain. That of the secretaries and chief clerks arose from the receipt of fees, and from new year's gifts; and that of the other clerks, and inferior officers, arose in very unequal portions from the same sources, excepting only the small salaries heretofore mentioned, which they receive from the civil list.

At the time above-mentioned, the then lords of your Majesty's treasury took into consideration the state of the office, and made many very important regulations therein; amongst others, they divided the general business on the expenditure side of the treasury into six different branches, to be conducted by as many senior clerks, each assisted therein by a junior clerk. At the same time their lordships abolished the receipt of fees, gifts, gratuities, and perquisites, by individuals; appointed a clerk for the special purpose of receiving the fees usually taken at the treasury, and established a list or table thereof, a copy of which we have annexed to this Report. Out of the fund thereby constituted they directed salaries to be paid to the secretaries and clerks, to the amount already stated, clear of all deductions, dependent, however, upon the productiveness of the said fund. This was soon after followed by a regulation in the article of stationary, whereby the frequent deliveries formerly in use were prevented: certain fixed allowances were made to the superior officers, and the quantity consumed in the office was put under such checks as effectually to guard against profusion in this article.

These regulations are so perfectly conformable to the principles which we have already laid down in our first Report, that they have left us very little to suggest or recommend to your Majesty under this head of our duty; it is a considerable advantage that we enjoy, in being possessed of the experience of the three intervening years, so as to be enabled to ascertain by the effects what in the first instance could only be subject of speculation and conjecture; this experience will naturally enable us to point out some further improvements in such a system. The regulations therein established, as far as they have gone, appear to have been wise, judicious, and effectual, and at the same time that they have diminished the abuses, have very much added to the accuracy and dispatch in conducting the business of this important public

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public office; a circumstance which we cannot pass over without observing, how decisively it corroborates the opinion which we gave in our former Report, relative to the receipt and distribution of fees, and how unequivocally it proves, that the suppression of such contingent receipts by individuals, far from being inconsistent with the regular and speedy execution of business, may be even instrumental in forwarding it, by preventing any unfair selection of those parts which are most probable, and holding forth one undistinguished reward for general industry and exertion in such official situations. But these regulations will require to be followed up by others, as well to enforce and carry through those measures which have failed in the execution, as to complete other parts of the system, which seem as yet imperfect.

The arrangement of the business, and the amount of the salaries in general, meet so fully with our approbation, as to leave us but little room for comment. The line of duty committed to the joint secretaries seems of a nature too important to admit of sudden or frequent changes in office, and too laborious to allow of other avocations. For these reasons, we are of opinion that one of the said secretaries, whose duty it should be to attend to the current business of the office, should be stationary in his situation, and be precluded from sitting in parliament; and, considering the advantage of permanency, we should think the sum of 2000l. a year an ample salary upon such a regulation. The other, whose duty it might be to attend to matters of a special and confidential nature, might continue at his present salary, and be left, as usual, in the nomination of the treasury board for the time being.

It is so material to this office that the situation of the chief clerks should be well filled, that it may not be adviseable to adhere strictly to the rule of rotation in the appointment of these officers, since their duty requires them to have an immediate and daily connection with the treasury board or secretaries, and the chief official business passes through their hands, and depends much upon them for due execution; as well, therefore, to excite a spirit of emulation in the office, as to obtain persons of tried abilities and experience for this department, the chief clerks ought to be selected from amongst the six senior clerks, without regard to seniority, and solely according to fitness for the situation.

The attendance of one of the four chief clerks, Mr. Pratt, having been of late years dispensed with, on account of his age and infirmities, the duty has devolved entirely upon the remaining three, who have been found sufficient for the execution thereof. This induces us to point out, that the superintendance of the revenue room having formerly been in the department of one of the four chief clerks, the principal clerk in that room might, without impropriety or inconvenience to the business of their department, be constituted as formerly one of the said chief clerks. And this office, not only for the above reasons, but on account of the particular knowledge it requires in the whole system of the public revenue, should be filled with an especial

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regard to fitness for the employment, independent of seniority or local situation in the treasury. Upon such remove, his salary ought to be equal to those of the other chief clerks, but paid as hitherto out of the revenues of the customs, as should also the whole salaries and allowances of the clerks employed in the revenue room; not only to simplify the payments, but that, being chiefly engaged in the concerns of the public, it is fit they should receive the proper recompence at their hands.

Besides the six clerks employed under the principal clerk in the revenue-room, the name of James Royer, Esq. stands as an additional clerk in this department, he having been originally employed therein; but his services being afterwards required in another department of the treasury, the board dispensed with his attendance in this room, not only as a mark of favour, but in order that he might be more at liberty for other necessary business, continuing to him at the same time his salary out of the customs of 200l. a year: as, however, he has since been superannuated upon an allowance, the plea of avocation no longer subsists; and though the circumstance of his having lost all intermediate promotion in such department may make it unreasonable to call upon him for attendance on the duty at this late period, yet we must disapprove the principle upon which he has been allowed to receive a salary as an efficient officer, when not really in that department, and more particularly since he has been superannuated from the expenditure side upon a separate allowance; and since his non-attendance proves his clerkship unnecessary, we are of opinion, that upon his demise, or quitting the office, no clerk should be appointed in his room.

Excepting this instance, and those of the two other superannuated officers, together with one of the chief clerks above-mentioned, the clerks upon the establishment of the treasury, together with the extra clerks employed therein, appear to be efficient officers, and to be at the present moment in full employment; but if any circumstances should lessen the degree of employment assigned to the extra clerks, the lords commissioners will no doubt reduce their number.

It appearing, that none of the officers employed in the treasury enter into any obligation whatever for the faithful discharge of their duty, (the four exchequer messengers excepted, who take an oath of office) we are of opinion, for reasons similar to those stated in our first Report, though operating less strongly in this instance, that the officers and clerks on this establishment should take and subscribe an oath of fidelity before a judge of one of the courts of record, and should enter into a bond to your Majesty to the amount of thrice their annual salaries, for their true and faithful demeanor in their respective situations.

The receipt of fees in aid of the expences of this office, being not only conformable to the principles which we have already laid down, but having had the testimony of recent experience in its favour, we have only to recommend that they should still continue to be received according to the table now in use; but in order to keep a proper check upon the receiver of fees, now unattended to in this office,

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from the particular confidence reposed in the present receiver, we think that each of the senior clerks ought to keep a list of all instruments liable to fees which originate in his department, which list ought to be delivered weekly to one of the chief clerks, who should cause the same to be entered in a book, with which entries he should compare the weekly account of the receiver, who is to pay over to him the amount of his weekly receipt; and in order to ascertain the fees payable upon each instrument, the said chief clerk ought to mark the amount thereof according to the table on the corner of the instrument, and sign his initials thereto, entering the sum in a book as a check upon the senior clerk and receiver.

We do not approve of the allowances out of the fee fund being liable to a reduction upon a deficiency in that fund, for if the officers have not the benefit of a surplus, it is certainly reasonable that they should be indemnified upon a deficiency, particularly as the uncertainty might prove a distant temptation to increase the fees, with a view to prevent any defalcation in their dividends; and if so indemnified, it will no longer be necessary to keep up the distinction hitherto observed between the salaries out of the civil list and the allowances out of the fee fund, but the sums payable on each head may be consolidated into one specific salary, which, together with the remaining salaries and other expences of this office, we are of opinion should be paid quarterly out of the fee fund, as far as it will go, and the deficiency paid out of the civil list; to which, in case of a surplus of the said fund, such surplus ought to be carried.

The fees having formerly been received by individuals for their own benefit, those individuals had of course a right to remit them in such cases as they thought fit; but this right is still exercised by individuals in compassionate cases, though the fees are now become the general property of the office, a circumstance which is manifestly improper. In our opinion, therefore, such fees ought not to be remitted but by special order of the board of treasury, and that only in compassionate cases, particularly as by the arrangements we have proposed every such remission will affect the charge upon your Majesty's civil list.

Though the regulations relative to the receipt of fees, gifts, gratuities, and perquisites were couched in general terms, and appeared universally applicable, yet they have never hitherto been adopted in the instance of the inferior officers, who still continue to receive the same gifts, gratuities, and perquisites, as before such regulations took place; and the superior, as well as inferior officers, continue as above-mentioned to receive certain new year's gifts from public offices and officers: the prohibition, however, ought to be general, and extend to every part of the office, and to every contingent receipt whatsoever. The salaries payable to the inferior officers ought to be proportioned to their duty and services, and the gratuities and perquisites hitherto received by them, abolished, saving such only as it may be thought proper to insert in the table of fees, which should thereupon be received by the receiving clerk, and by no other person; but the receipt of new year's gifts ought to be entirely

tirely discontinued, the expence thereof falling ultimately upon the public, or upon the civil list.

On such a regulation the following salaries would, in our opinion, be proper to be paid to the inferior officers now on this establishment:

To the chamber-keeper - - - -	£.200	0	0
To the bag bearer and ranger of books - - - -	140	0	0
To the custom-house messenger, exclusive of his salary from the customs - - - -	60	0	0
To the door-keeper - - - -	70	0	0
To the house-keeper to the treasury - - - -	130	0	0
To the house-keeper to the levee rooms - - - -	50	0	0

clear of all deductions: the taxes and duties thereon, together with the expence of coals, candles, and other necessaries, at present supplied by the chamber-keeper, should be defrayed out of the fee fund; but on the demise, resignation, or removal, of the present chamber-keeper, bag-bearer, and house-keeper, the salaries of their successors ought to be as follows:

Of the chamber-keeper - - - -	£.150	0	0
Of the bag-bearer - - - -	100	0	0
Of the housekeeper to the treasury - - - -	100	0	0

And upon the demise, resignation, or removal of the present door-keeper, an efficient officer should be appointed, and no person in future be allowed to hold that office who does not attend in person.

It being the duty of the four exchequer messengers, by the conditions of their patent, to attend the offices both of the exchequer and treasury daily, and salaries and allowances being received by each of them from the exchequer for this duty, to the amount of 210l. a year, a sum fully adequate to their whole labour and services, we are of opinion, that the further salary of 50l. each per annum, which they receive from the treasury, may with propriety be discontinued.

The office of keeper of the papers, to which the salary of 400l. a year is annexed, being executed by a deputy at 40l. a year, we are of opinion that the same ought not to be permitted; but that upon the demise, resignation, or removal of the present possessor, the salary ought to be reduced to 100l. a year, and the duty executed in person.

The office of one of the solicitors, Hugh Valence Jones, Esquire, appearing to be a sinecure, we are of opinion that upon his demise, or quitting the office, the same should be abolished.

The present salary of the other solicitor being, as we conceive, a sufficient compensation for executing the whole duties of his office, we are of opinion that all further allowances for extra service, excepting only his actual disbursements in the execution of his duty, are improper, and ought to be discontinued.

The measure already adopted in this office, of making allowances to such officers and clerks as from age or infirmities are obliged to retire from their situations, has our full approbation, being conformable to the principles laid down in our first Report. Those allowances ought to be such as to afford them a decent provision, and should be charged with the salaries and other payments upon the fee fund, liable in like manner to be made good out of the civil list.

The sums paid for incidental expences appear to us to be reasonable and moderate; and the sum paid for stationary, though not at present excessive, may be still further reduced, probably at the rate of 40l. per cent. when the office of usher of exchequer is abolished.

The amount of the fee fund varies very considerably in different years; the fees actually received for the year 1784 amounted to 11,468l. 6s. and those remaining due for that year to 350l.; but of these sums, near one third accrued from the arrears of expences in the last war, for by an estimate made pursuant to our direction, the amount of fees for one year on a peace establishment appeared to be only 8,200l. In a year of war their amount will be sufficient to defray the whole salaries on this establishment, the salaries of the lords commissioners excepted, which are not at present charged thereon, but in a year of peace they will fall very short of it; and even in the year 1784 above cited, the actual receipt did not prove sufficient by the sum of 1,821l. 12s. to answer all the charges thereon, owing to which circumstances the allowance to Mr. Royer, of 300l. a year out of that fund, has never yet been paid, and the allowances thereout to the secretaries and clerks were at the close of that year's account much in arrear; and though they have been made good for 1784 out of the receipt of the subsequent year, yet the arrears have increased ever since, and in years of peace will continue so to do.

With respect to Mr. Royer, he certainly has a claim upon the board of treasury, from the spirit of their minute which accepts his resignation; to the payment of all arrears of that allowance, and to the regular discharge of the same in future.

With respect to the other allowances, now in arrear on account of the deficiency, the minute of the treasury board of the 30th of November 1782 has provided that they shall undergo a proportionable reduction: we have already given it as our opinion, that their salaries in future ought not to be subject to such a contingency, which by the above estimate on a year of peace would occasion too material a defalcation. And we likewise think that the amount of their arrears, after deducting therefrom the new-year's gifts received by each of them, subsequent to the date of the above minute, may with propriety be paid to them up to the commencement of such a regulation.

Though the payment of fixed salaries, independent of any contingency, may in years of peace affect your Majesty's civil list; yet the relief thereto in time of war will be proportionable; and a further aid will be derived from the operation of the regulations herein recommended, as will appear

pear from the following comparative state of the present and proposed establishments of this office.

	Present salaries.			Proposed salaries.		
	£.	s.	d.	£.	s.	d.
Lords of the treasury	12,022	0	0	12,022	0	0
Stationary secretary	3,000	0	0	2,000	0	0
Other secretary, chief, and other clerks	10,590	0	0	10,590	0	0
Three superannuated clerks	700	0	0	700	0	0
Principal clerk of the revenues	700	0	0	Consolidated with chief clerkship.		
Six other clerks	1,950	0	0	1,950	0	0
Additional clerk	200	0	0	Abolished.		
Chamber-keeper, clear of expences and of new year's gifts	69	2	6	150	0	0
Four exchequer messengers from treasury	200	0	0	This allowance discontinued.		
Custom-house messenger from civil list	90	16	8	60	0	0
Ranger of books and bag-bearer	90	0	0	100	0	0
Door-keeper	50	0	0	70	0	0
Two house-keepers	142	12	0	150	0	0
Keeper of the papers	400	0	0	190	0	0
Sinecure solicitor	200	0	0	Abolished.		
Efficient solicitor	1,426	17	0	1,050	0	0
Assistant solicitor	400	0	0	400	0	0
Stationary at present	1,250	0	0	750	0	0
				Deduct 40 per cent.		
Present establishment	33,481	8	2	Proposed establishment when the whole plan takes effect, £.30,093 10 4		
Principal clerk of the revenue room till consolidated with chief clerk				700	0	0
Payments during life to the present	Additional clerk of the revenues £.200			820 0 0		
	Keeper of the papers 300					
	Sinecure solicitor 200					
	Chamber-keeper 50					
	Ranger of books and bag-bearer 40					
	House-keeper to the treasury 30					
Additional price of stationary till the office of usher of the exchequer is abolished				500	0	0
Proposed establishment until the whole plan takes effect				£.32,113	10	4

At present, therefore, the saving will be small (amounting only to 1,367l. 17s. 10d.) but, upon the operation of the whole plan, it will increase to 3,387l. 17s. 10d.; to which must be added the amount of

the new year's gifts and perquisites to be abolished, of which a considerable part will eventually prove a saving to the civil list, and the remainder to the public and individuals. But it should here be observed, that as one of the chief clerks and the six revenue clerks are to be paid entirely out of the revenue of the customs, the civil list will be thereby lightened of the full charge of 1,400l. though the additional charge of 500l. that will be constantly thrown upon the customs, will prevent this measure from operating as a saving to any greater extent than 900l. as is represented in the above comparative state.

The total amount of what the officers on this establishment receive from other departments of government is 7,439l. 16s. 3d. the particulars of which, extracted from the evidence, are inserted in No. 50 of the Appendix.

In our inquiry into this office, it has been our object to take a minute and impartial review of the system recently adopted. It is material that an office of such general importance should undergo the fullest investigation, in order that it may stand clear in the public opinion. And it is with great satisfaction that we are able to report how much the event has justified the principles upon which the present system was founded, and how little is wanted for its completion and perfection.

Office of Inquiry,
June the 20th, 1786.

JOHN DICK, (L. S.)
WM. MOLLESON, (L. S.)
F. BARING, (L. S.)

THIRD

THIRD REPORT.

ADMIRALTY.

FROM the offices which have been the subjects of our two former Reports, we proceeded to the remaining offices included in your Majesty's order in council of the 26th August 1785; namely, the office of the Lords Commissioners of Admiralty, and departments thereunto belonging. And first the office of the said lords commissioners.

In this office we have examined Philip Stephens and John Ibbetson, Esquires, Sir Hary Parker, Baronet, Thomas Fearne, William Bryer, Charles Wright, Joseph Belfon, Simon Devert Barkham, Robert Robinson, James Madden, George Combe, William Gimber, Thomas Kite, William Gascoigne, James Freshfield, William Pearce, Mitchel Hollingworth, Robert Maxwell, Edward Banes, Basil Maxwell, Thomas King, Arthur Mills Raymond, and William Millman, together with Gabriel Steward, Esquire, paymaster of your Majesty's marine forces, and Captain Griffith Williams, agent to the said forces: from whom, and the returns mentioned in our first Report to have been received from the said office, we have collected the following information:

The establishment of the office of the Admiralty consists of seven lords commissioners, two secretaries, a chief clerk, six established and eleven extra clerks, two marine clerks, a head messenger, and other inferior officers.

There is likewise annexed to the admiralty an establishment for the pay of the marine forces, of which we shall subjoin a separate account.

There is also an officer called the solicitor; who belonging to this office in common with that of the treasurer of the navy and the navy office, we shall include in our report on the latter office, from whence his business chiefly originates, and where his accounts are examined and allowed.

The business of the board of admiralty is to consider and determine upon all matters relative to your Majesty's navy, and departments thereunto belonging; to give directions for the performance of all services that may be required, either in the civil or naval branches thereof;

to sign, by themselves or their secretaries, all orders necessary for carrying their directions into execution; and generally to superintend and direct the whole naval and marine establishments of Great Britain.

The duty of the secretaries is to lay before the board all memorials, letters, and other papers transmitted to this office; to receive and minute down the orders of the lords commissioners, and to see to the official execution thereof; to countersign all instruments, where the same may be necessary; and generally to attend to the dispatch of all business arising in this office, either in the naval or marine departments.

The duty of the established clerks is to prepare memorials, instructions, orders, letters, and other instruments, conformable to the minutes of the board, and the direction of the secretaries: each clerk (the junior excepted) has a separate branch of the business under his charge, and is assisted therein by one or more of the extra clerks, according to the degree of business in the branch assigned to him.

The chief clerk, besides the charge of one of these branches, has the general superintendance of the whole official business in the naval department. He likewise has the care of the maps, charts, and books of the office, and the payment of most of the contingent expences incurred therein. The fourth of the established clerks, besides the duty of his branch, acts as receiver of fees and accountant to this office, and is employed to check the bills of the admiralty messengers. The junior clerk upon the establishment, having no branch of the official business assigned to him, acts in the capacity of an assistant to the chief clerk. Two of the extra clerks are appointed to assist the secretaries: one of them acts as French and Spanish translator; and they are all employed from time to time in other services, as occasion requires.

The attendance of the secretaries is constant and unremitting; that of the chief clerk is daily from eleven till five o'clock; as is likewise that of the other established clerks, who further attend by rotation in the evening, to make up, frank, and dispatch the public letters: and the extra clerks, besides the like daily attendance, are also required to be at the office every evening, by turns, to assist in the entry and dispatch of such letters.

The duty of the first marine clerk is to prepare all the memorials, instructions, draughts of orders, and commissions required for the marine corps; also to examine and check the tradesmens bills for their cloathing, accoutrements, and contingencies; and his attendance is daily from between twelve and one to about four o'clock.

The duty of the second marine clerk is to write all letters relative to the said corps, to enter and dispatch the same, as well as the several orders and instructions relative thereto; also to prepare half yearly lists of the marine half-pay officers, and to arrange and take care of the marine papers; and his attendance is daily from about eleven o'clock till past four.

The head messenger, besides the duty usually belonging to such situation, has the superintendance of all the inferior departments of the office;

and his attendance is constant.—The duty of the remaining officers is implied by their titles; and they attend (the house-keeper excepted) whenever their services are required.

The expences of this establishment are defrayed in the following manner: specific sums are voted annually by parliament upon the ordinary estimate of the navy, for the salaries in the naval department, and for the expence of stationary and contingencies. The salaries in the marine department are paid out of the marine poundage and stoppages. A special allowance to the first lord commissioner is paid out of the fund arising from the sale of old naval stores. There are likewise certain sums received from individuals, under the different heads of fees and gratuities for the benefit of the officers on this establishment.

The sums voted upon the ordinary estimate of the navy were in the year 1784, and have generally been,

For salaries	-	-	-	-	£.9,915	0	0
For stationary	-	-	-	-	1,800	0	0
For contingencies	-	-	-	-	3,500	0	0

The sums paid on these heads are not according to such estimate, but exceed in some instances, and are less in others. The sums paid in the year 1784 were,

For salaries	-	-	-	-	£.10,175	0	0
For stationary	-	-	-	-	1,489	0	5
For contingencies	-	-	-	-	9,919	8	9

Although sums are voted for stationary and contingencies upon the ordinary estimate, yet these expences are not invariably paid thereout, but frequently out of money voted for the wear and tear of the navy.

The salaries in the marine department paid out of the marine poundage and stoppages, amount annually to seven hundred and sixty pounds.

The special allowance paid to the first lord commissioner out of the fund arising from the sale of old naval stores amounts annually to two thousand pounds.

The fees consist of sums payable upon certain instruments issuing from or passing through this office, according to a table kept therein, a copy of which we have annexed to this Report. The fees of the naval department amounted in the year 1784 to two thousand one hundred and seventeen pounds nine shillings and fourpence. They are received, as above-mentioned, by one of the established clerks, who pays a moiety thereof to the first secretary, and shares the remainder with the second secretary and the other established clerks, proportionably to the rate of their respective salaries, reckoning the second secretary as one of the established clerks at a salary of 400l. a year. The fees in the marine department amounted in the year 1784 to one hundred and twenty-five pounds twelve shillings, and are received by the first clerk in that department, who pays the whole amount thereof to the first secretary.

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The gratuities consist of sums received by the clerks at particular seats, according to certain customary rates, for particular business transacted at such seats, and are for the private use and benefit of those who receive them. Their total amount in the year 1784 was 488l. 3s. There are likewise sundry gratuities received by the head messenger for himself and his assistants, which amounted in the year 1784 to thirteen guineas and an half.

Under the head of gratuities must likewise be considered the annual present of twenty-five guineas received from the East India company, which is divided in portions of three guineas each among the seven established clerks; and the surplus of four guineas is disposed of as they jointly think fit.

The funds of this office therefore, arising from certain sums voted by parliament, from the marine poundage and stoppages, from a part of the produce of old naval stores, and from fees and gratuities paid by individuals, are distributed in the following manner:

The lords commissioners have salaries of 1,000l. a year each, reduced by taxes to 775l. also allowances of 97l. each for coals and candles; besides which, the first lord commissioner receives an allowance of 2,000l. a year out of the fund arising from the sale of old naval stores, making his net receipt from this office 2,872l. The first lord, and the four others next in seniority to him, have houses in the admiralty, but the two junior lords have no houses, nor any allowance for house rent.

The first secretary has a salary of 800l. a year in the naval department, and a salary of 300l. a year in the marine department; he has also unfurnished apartments in the admiralty, an annual allowance of 97l. for coals and candles, a moiety of the fees received in the naval department of this office, amounting in the year 1784, to 1,058l. 12s. 2d. and the whole of the fees received in the marine department, amounting in the same year to 125l. 12s. making his gross official receipt in the year 1784, 2,381l. 4s. 2d. out of which he pays 180l. for the one shilling and sixpenny duties; and land-tax on his naval salary; 15l. being the one shilling duty on his marine salary; and 39l. 15s. 6d. being the settled annual duty on his proportion of fees by way of compromise for the one shilling duty, in consideration of the difficulty of obtaining annually a correct assessment; thereby reducing his official receipt in the year 1784 to the net sum of 2,146l. 8s. 8d.

The second secretary has a salary of 600l. a year in the naval department; a salary of 200l. a year in the marine department; an allowance of 100l. for house rent; also of 97l. for coals and candles; and a proportion of the fees of the naval department, amounting in the year 1784 to 358l. 16s. 6d. making his gross official receipt 1,355l. 16s. 6d. out of which he pays 135l. for the one shilling and sixpenny duties, and land-tax on his naval salary; 10l. being the one shilling duty on his marine salary; and 13l. 8s. being the settled annual duty on his proportion of fees, in lieu of the one shilling duty thereon; thereby reducing his receipt for the year 1784 to the net sum of 1,197l. 8s. 6d.

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The chief clerk has a salary of 200l. a year; an allowance of 80l. for house rent; also of 100l. for taking care of the maps, charts, and books of the office; and of 2 per cent. on the amount of the contingent bills paid by him, producing in the year 1784, 143l. 1s. 8d.; a proportion of fees, amounting in the same year to 179l. 12s.; a share, amounting to three guineas, of the annual present from the East India company; also gratuities of 5s. for each certificate that he grants to captains, and of 2s. 6d. for each that he grants to lieutenants, of their having deposited their journals in this office, amounting in the year 1784 to 120l. making his gross official receipt 825l. 16s.; out of which he pays the one shilling and sixpenny duties on his salary, and a settled annual duty of 6l. 14s. on his proportion of fees, thereby reducing his receipt for the year 1784 to the net sum of 804l. 2s. 8d.

The other established clerks have the following salaries:

	£.	s.	d.
The 2d clerk	150	0	0
3d	120	0	0
4th	100	0	0
5th	80	0	0
6th	70	0	0
7th	60	0	0

Also proportions of fees, amounting in the year 1784,

	£.	s.	d.
The 2d clerk	134	10	3
3d	107	12	10
4th	89	14	9
5th	71	15	0
6th	62	18	7
7th	53	17	3

They have also shares, amounting to three guineas each, of the annual present from the East India company; besides which the third clerk receives gratuities of 5s. for each certificate that he grants to captains, and of 2s. 6d. for each that he grants to masters, of their having delivered into this office observations upon coasts and roads, as directed by their instructions, or of the same having been dispensed with, amounting in the year 1784 to 90l. And the fourth clerk receives gratuities from officers, upon delivering to them their commissions or warrants (over and above the established fees) amounting in the year 1784 to 137l. 12s. Also gratuities of 2s. 6d. upon each certificate given to midshipmen of their having lodged their original certificates of examination in this office, amounting in the said year to 16l. 9s. 6d. The fourth clerk likewise receives an allowance of 80l. a year for taking care of the office papers, and indexing the correspondence with the public boards; also of 10l. for examining the messengers bills.

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Out of the above sums they pay the following deductions—the second and third clerks the one shilling and sixpenny duties on their salaries; the four remaining clerks the sixpenny duty only thereon; and each of them the following annual duty upon their fees:

	£.	s.	d.
The 2d clerk	5	2	0
3d	4	1	6
4th	3	7	6
5th	2	14	0
6th	2	7	6
7th	2	2	0

Making their respective net receipts as follows: viz,

	£.	s.	d.
Of the second clerk	271	6	3
third clerk	307	14	4
fourth clerk	431	1	9
fifth clerk	150	4	0
sixth clerk	131	19	1
seventh clerk	113	8	3

The extra clerks have salaries of 50l. a year each, and receive occasional small allowances for copying papers for parliament, amounting in the year 1784 to 7l. each, making their whole official receipt in that year 57l. pounds each; except in the instance of the seventh extra clerk, who receives an additional salary of 100l. a year as French and Spanish translator; and in the instances of the third extra clerk, who received 20l. 10s.; the fourth and fifth, who received five guineas each; and the sixth, who received 5s. in gratuities for specific services.

The first marine clerk has a salary of 130l. a year, and 50l. a year more for taking care of the marine books and papers, both paid out of the marine poundage and stoppages. He likewise receives gratuities from the clothier, at the rate of half-a-guinea for every hundred suits of marine cloathing; and from other tradesmen, at the rate of about a guinea for every bill of 100l. amounting in the year 1784 to 74l. 19s. 6d. making his gross receipt in that year 254l. 19s. 6d. reduced by the one shilling duty on his salary to the net sum of 245l. 19s. 6d.

The second marine clerk has a salary of 80l. a year net, besides which he receives a gratuity of half-a-guinea for each letter of leave for officers of marines on half-pay to quit the kingdom; and a moiety of the fees for warrants to the marine surgeons, and their mates; the whole amounting in the year 1784 to seventeen guineas, and making his net receipt in that year 97l. 17s.

The head messenger has a salary of 50l. a year, and 40l. additional in lieu of apartments in the admiralty; besides which he receives gratuities upon marine commissions, amounting in the year 1784 to three guineas, and

and certain new year's gifts, amounting in the same year to nine guineas; one half of which sums he divides among his two assistants and the porter, being in that year two guineas each, and retains the remainder for his own use. He likewise receives one guinea and an half upon certain annual payments for this office, making his net receipt in the year 1784, 97l. 17s. 6d. The present head messenger has likewise the benefit of a contract with the admiralty board for the sum of 300l. to supply the office with coals and candles, to find brooms and various other articles for the same, and to keep the locks, stoves, and fenders in repair.

The two assistant messengers have salaries, the one of 40l. and the other of 30l. a year; also a share of the gratuities and new year's gifts received by the head messenger, amounting in the year 1784 to two guineas each. They are allowed 1s. a mile when sent upon riding journies, and are paid at discretionary rates for other services.

The porter has a salary of 30l. a year; also an allowance of 10l. a year for house rent, and allowances, amounting to 15l. 10s. a year, for different articles of cloathing, which, including his share of gratuities and new year's gifts above mentioned, makes his net receipt for the year 1784, 57l. 12s. The present porter has likewise the benefit of a contract with the admiralty for supplying the lamps with oil and cotton, which in the year 1784 was at the rate of 1d. for each burner in every lamp per night, but has since been reduced one half.

The house-keeper has a salary of 40l. a year, which she receives net, without any duty being required of her, she being the widow of one of the former messengers, and this office being considered as a kind of pension from the admiralty on that account.

The necessary woman has a salary of 35l. a year, and an allowance of 5l. at Christmas; near one half of which sums she pays to her servant, and retains the remainder for her own use.

The three watchmen have salaries of 20l. a year each, and other small allowances; those of the watchmen in the hall amounting to 16l. 12s. 8d. and those of the other two to 4l. 8s. 8d. each; and are paid besides for messages at discretionary rates, their charges for which in the year 1784 amounted to about 60l. each.

The gardener and inspector of repairs have salaries of 30l. a year each, but have no other advantages, except that the gardener makes an annual charge to a trifling amount for gardening expences.

There are a few other persons occasionally employed in the admiralty for inferior services, who have no salaries on the establishment, but whose allowances are included in the contingent expences of the offices, as are all the allowances, specifically so called, herein before mentioned.

The stationary for this office is supplied by contract, and the amount thereof in the year 1784 was 1,489l. 0s. 5d. The amount of the contingent expences for the same year was 9,919l. 8s. 9½d. the particulars of which are contained in the Appendix to this Report, by which it will appear that the sum of 2,570l. 19s. 10½d. was for expences of a nature peculiar

peculiar to that period, and not likely to recur in subsequent years; and many of the other charges were from their nature greater at the close of the war than they are likely to be in years of peace. Since the year 1784 the contingent expences of this office have been reduced to less than half of their amount in that year.

From the foregoing account it appears, that the total expence of this office in the year 1784 was 27,227l. 18s. 0½d. of which 24,460l. 9s. 2½d. was paid by the public, and the remainder by individuals. The particulars thereof may be seen at one view, in a table which we have composed, and annexed to this Report.

It has already been mentioned, that (exclusive of the secretaries and two clerks in the marine department) there is an establishment annexed to this office for the pay of your majesty's marine forces. This establishment consists of a paymaster of the said forces, an agent, and three deputy paymasters, one at each of the out ports.

The duty of these officers is, in conjunction with the treasurer of your majesty's navy, to conduct the payment of the said forces; the treasurer of the navy paying such of the non-commissioned officers and privates as are on ship-board; the paymaster of the marines paying the general and lieutenant-general of that corps, also the half pay, the cloathing, the charge of recruiting in Ireland, the salaries of most of the civil officers, the allowances to widows, and several of the contingencies of this service; the agent of the marines paying the subsistence and arrears of all the officers on full pay (the general and lieutenant-general excepted) the charge of the recruiting service in Great Britain, and the contingencies in the different quarters; the deputy paymasters at the several divisions paying the subsistence of the non-commissioned officers and privates, for which purpose they draw bills upon the agent, and issue the said subsistence to the squad serjeants once a week, to distribute among the men.

When the marine corps was first established in 1755, under the direction of the board of admiralty, the offices of paymaster and agent were executed by one person, and continued so for near two years, when they were separated, and an agent appointed for each division, which arrangement existed until 1763, when the number was again reduced to one, and has remained so ever since, not only without any prejudice, but even with benefit to the service, a circumstance to be attributed in great measure to the experience, attention, and ability of Mr. Williams, the agent, who succeeded on that occasion, and who still continues. For, notwithstanding the corps during the last war far exceeded in numbers any former establishment, the business appears to have been carried on in the most regular, accurate, and expeditious manner, in consequence of the very clear and most satisfactory mode of keeping the accounts, which the said agent has established.

The paymaster of the marine forces is supplied with money for carrying on the service in the following manner: once a month he presents to the lords of the admiralty an account of his receipts and payments during the

the former month, with an estimate of the sum necessary for the succeeding month. The admiralty direct the navy board to imprest a certain sum into his hands, generally about the amount of the expenditure of the former month. The navy board direct the treasurer of the navy to issue to him the money accordingly; out of which he advances a certain sum to the agent for carrying on the services under his direction, and applies the remainder to the services carried on by himself, as before, mentioned. The agent delivers to the paymaster a monthly account of his receipts and payments, and once a year a general account of the whole, distinguished under the heads of subsistence and arrears to officers, subsistence to non-commissioned officers and privates, slops and necessaries supplied them at embarking, levy money for recruits, money in lieu of cloathing, salaries to civil officers, expences of infirmaries and surgeons' salaries, expences of barracks and contingencies, accompanied with the accounts of particulars, and the vouchers; from which, and from his own disbursements, the paymaster makes up an annual account, which he presents, with the vouchers, to the navy board for their examination and allowance, which clears him, and is final.

The stoppages made from the pay of the commissioned officers are, a poundage of 1s. in the pound, and one day's pay in the year; and those made from the subsistence of the non-commissioned officers and privates, are what are called paymaster and surgeons' stoppages, viz. 2d. a week from a serjeant, 1½d. from a corporal and drummer, and 1d. from a private man. Such stoppages, however, are not appropriated to the use of the paymasters and surgeons, but, together with the stoppages from the commissioned officers, form a fund, out of which the salaries of the civil officers belonging to the marine establishment are paid, and the residue becomes a saving to the establishment.

The marine forces are cloathed by contract made by the admiralty. The price of a serjeant's cloathing is 3l. 9s. 3½d. of a drummer's 2l. 19s. 2d. and of a corporal's and private's 1l. 18s. 5½d. A proper officer inspects the cloathing when finished, and certifies that it is agreeable to the pattern; it is then packed and sent to quarters, where the storekeepers give receipts for it, and transmit to the admiralty quarterly accounts of their receipts and issues, distinguished into columns of each species and number. After the cloathing is packed, the clothier transmits his bill to the admiralty; together with the certificate of the viewing officer, and the affidavit of the packer, that the same has been received by him and packed. These entitle him to payment, though it is generally postponed till the cloathing is delivered at head quarters. The bill so transmitted is examined in the marine office, and if found correct, is laid before the admiralty board, together with a warrant for the amount upon the paymaster for their signature; which warrant states, "that it appearing to their lordships that the said cloathing is certified to be agreeable in quality to the pattern, charged at the prices agreed upon, and the whole received by the storekeepers at the different head quarters, he is required to pay the amount thereof;" and on the receipt of such warrant, signed by the board, he pays the amount accordingly. The

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The detail of the paymaster's business is carried on by his first clerk, so as seldom to occasion his attendance. But the agent attends the business of his office, both morning and evening, without intermission, except for an hour or two in the day.

The paymaster has a salary of 800l. a year; also allowances of 100l. a year for house rent; and 40l. for coals and candles, making his gross receipt 940l.; out of which he pays the one shilling duty thereon; also certain salaries and allowances to his clerks, and other expences of his office, and retains the remainder for his own use. His first clerk receives a fee of 2s. 6d. upon each half yearly payment of half pay to the reduced officers of marines, amounting annually to about 150l. there being at present about six hundred officers of marines upon half pay; also gratuities of one guinea each upon certificates granted from the marine pay office, and upon certain admiralty warrants, amounting annually to about 24l. and his second clerk receives a fee of 3s. 6d. for registering each power of attorney, or letter of leave, amounting annually to about 20l.

The agent of marines has a salary of 500l. a year, also allowances of 100l. for office rent, and 40l. for coals and candles, and of other contingencies, making his gross receipt 640l.; out of which he pays the one shilling duty, and upwards of 200l. a year for clerks, office rent, and other contingencies; thereby reducing his official receipt to less than 400l. a year; 200l. of which the present agent has, ever since his appointment in 1767, paid annually, and still continues to pay, to John Cleaveland, Esq. his predecessor. There is a fee received in his office of 3s. 6d. for entering each power of attorney or letter of administration, amounting, on an average of seventeen years, to about 17l. 12s. 11d. per annum, which he has distributed among the clerks in his office.

By the foregoing account it appears, that the annual expence of the marine pay branch, so far as relates to the paymaster and agent, is 1,791l. 12s. 11d. of which 1,580l. is paid out of the marine poundage and stoppages, and 211l. 12s. 11d. is received from individuals.

The salary of the deputy paymasters at the out ports is at the rate of 5l. for each company belonging to the division, and amounts to 125l. a year at Portsmouth, the same at Plymouth, and 100l. a year at Chatham, paid out of the marine poundage and stoppages.

There remain two other officers, who, though not upon the admiralty office establishment, properly belong to the department of the admiralty, and whom we have accordingly examined: namely, Claude Champion Crespigny, Esq. receiver of your Majesty's rights and perquisites of the admiralty; and James Dyson, Esq. comptroller of the same.

The duty of the receiver is to ask, demand, recover, and receive, for your Majesty's use, all manner of rights and perquisites of the admiralty that shall be seized and taken in time of war, or otherwise; and also, all such other sums of money as have been usually paid, or ordered by decree of court to be paid to the register for the time being; and to take all such measures as are necessary for this purpose, and observe such orders

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orders and directions as he shall from time to time receive from the lords commissioners of the admiralty: and he is to appoint agents at all such ports and places as he shall think necessary.

He has a salary of 300l. a year net, and an allowance of 50l. more for a clerk, both paid out of the money arising from such droits, and not otherwise. In time of war, and for some years after a peace, he has generally a balance remaining in his hands; but it has sometimes happened, that the receipts have not been sufficient to pay the establishment, in which case the arrears are paid out of the first monies which come into his hands, or into those of his successor.

The duty of the comptroller (who also holds the office of solicitor to the admiralty) is to take an account of all ships and goods condemned as perquisites of the admiralty, and to note the burthen of such ships, and the quantities and qualities of the goods, together with the tackle, apparel, and furniture of ships so condemned; to take an account of all other perquisites of the admiralty, and to compare and examine them with the sums charged by the receiver; to peruse, examine, and controul the accounts of the receiver; and generally to execute such orders and instructions as he shall from time to time receive from the lords commissioners of the admiralty: and he is likewise to appoint agents at all such ports and places as he shall think necessary.

He has a salary of 200l. a year net, paid out of the same money, and dependent on the same contingency, as the receiver's salary, and receives about 50l. a year in fees usually allowed in the execution of his business.

We now proceed to offer our observations on the state in which we have found the office of the Admiralty; and to add such plans as have occurred to us for future regulation and improvement.

The secretaries in this office, contrary to the custom observed in the other departments into which we have inquired, appear to be stationary officers; a practice of which we have sufficiently shewn our approbation, by recommending it in our former Reports, wherever it could with propriety be adopted.

The clerks and other officers appear to be efficient, and to perform their duty in person; and though such duty, in time of peace, is scarcely sufficient to find them full employment, yet, considering the excessive increase of business in time of war, and the propriety of having clerks always in readiness trained to the different branches thereof, we should not think it adviseable to reduce their number.

The nature of the emoluments received by the secretaries and clerks in this office is liable to the same objections that we have stated at length to receipts of a similar description in our former Reports. In the plan, therefore, which we shall propose, they will be subjected to the same regulations as we have there recommended.

The official income of the extra clerks appears to us very inadequate to the labour and trust annexed to their situations; neither is it in any gradation

gradation to their length of service; nor do the trifling advantages annexed to their situation, in time of war, compensate for the narrowness of official emoluments; and, notwithstanding the extraordinary degree of labour required during war, and the proportionate increase in the receipts of other clerks and officers at such period, the only variation in those of the extra clerks is in their allowance for copying papers for parliament, which, however, has seldom amounted to above 20l. The first of the present extra clerks has now been sixteen years in that capacity, without any increase of emoluments, during which time he has been witness to the resignation of six of the extra clerks, owing to distressed circumstances. Yet such is the nature of their situation, that confidential business of much national importance unavoidably passes through their hands; and although, to their credit, no recent instance has happened of any prejudicial use being made of this circumstance, (the last remembered being above thirty years ago) yet the public must be considered as exposed to a danger of this nature.

For these and other reasons of general expediency, we are of opinion, that the following regulations should be adopted in this office; regulations founded on the same principles, and conducive to the same purposes, as those recommended in our former Reports.

The secretaries, clerks, and other officers, should receive certain fixed salaries, adequate to the duties of their respective situations, and the trust reposed in them; and such salaries should be in lieu of all fees, gratuities, perquisites, allowances, or other emoluments whatsoever, and should be payable, as the present salaries are, out of the money voted for the ordinary of the navy.

On account of the unremitting attendance required, and extraordinary trust reposed in the secretaries, their salaries ought to be

Of the first secretary	-	-	£.	2,000 a year
Of the second ditto	-	-		1,200 a year

clear of all deductions; which salaries (with the benefit of apartments in the admiralty to the first secretary, in which he ought always to reside) should be a compensation for executing the offices of secretary and second secretary, both in the naval and marine departments, in time of war as well as peace.

The salary of the chief clerk ought to be 800l. a year, clear of all deductions. The other clerks ought to be arranged into three classes, senior, junior, and extra: the six clerks at present on the establishment should be stiled senior; eight of the extra clerks should be added to the establishment, and stiled junior clerks, one of whom should be attached to each of the secretaries, the chief and five first senior clerks, to assist them in their business; the three youngest should remain extra clerks, and be employed as occasion may require, but should succeed upon vacancies in the establishment, according to seniority or merit. And considering the confidence necessarily reposed in the said clerks,

which we conceive to be of a superior nature, and more important to the state, than what arises from pecuniary trust, their salaries ought to be as follows:

Of the first senior clerk	-	-	£.400 a year
Second senior clerk	-	-	350
Third senior clerk	-	-	300
Fourth senior clerk	-	-	250
Fifth senior clerk	-	-	200
Sixth senior clerk	-	-	150
The receiver of fees, and paymaster of contingencies, should have an additional salary of	-	-	150
The three first junior clerks each	-	-	120
The five other junior clerks	-	-	100
The French and Spanish translator an additional salary of	-	-	50
The three extra clerks each	-	-	90

All to rise in succession, if found equal to a superior station,

The marine clerks should remain as at present, and their salaries ought to be as follows:

Of the first marine clerk	-	-	£.200 a year
Of the second ditto	-	-	120

clear of all deductions: and though we have already sufficiently expressed, that these salaries are to be in lieu of all other receipts whatsoever, yet it is necessary to lay a particular stress upon the emoluments received in this department from the clothier, and upon those received from tradesmen, both being subject to abuse, but particularly the last, which is a poundage paid to a controuling officer in the amount of bills which he is to controul.

It is observable, that the first marine clerk is also chief clerk to the paymaster of marines; a situation which he should not be permitted to hold, being incompatible with his duty in this office, not only because the proper attendance upon both is impracticable, but as he checks and controuls in some measure part of the accounts of his principal, the paymaster of the marines. He is likewise purser to a ship in ordinary, which he executes by deputy, and also acts as agent to a great number of marine officers; which we consider as highly improper, and subject to abuse. No officer in a public department ought to act as agent to any person in the service of government.

The remaining officers on the establishment of the admiralty should have the following salaries in lieu of all fees, gratuities, perquisites, or other emoluments whatsoever:

(50)

Head messenger	-	-	-	£.100
First assistant messenger	-	-	-	40
Second assistant messenger	-	-	-	30
Porter, with a gown once in two years	-	-	-	50
Necessary woman	-	-	-	40
Three watchmen each	-	-	-	25
The watchmen in the hall to have a great coat once in two years, and an addition for clearing the books, of				10

The office of house-keeper appearing to be a sinecure, and that of inspector of repairs unnecessary, they ought to be abolished; but some allowance should be made to the house-keeper during her life, considering the reasonableness of her claim to a provision from this office.

The fees at present payable upon certain instruments and business done in the admiralty ought to continue to be received by one of the senior clerks, according to a table hereunto annexed; and in order to keep a check upon the clerk who may act in the capacity of receiver, each of the senior clerks ought to keep a list of all instruments liable to fees in his department, which they should deliver weekly to the chief clerk, who should cause them to be forthwith entered in a book, with which entries he should compare the weekly account of the receiver; and in order to ascertain the fees payable on each instrument, the clerk at whose desk it originates should mark the amount according to the table, in the corner of the same, and sign his initials thereto.

The fees so received should constitute a fund for the use of the office; and as we have already provided for the salaries out of the ordinary of the navy, this fund should be applied towards defraying the expences of stationary and contingencies; and the receiver ought to make up quarterly an account of his receipts and issues, which, after being examined and certified by the chief clerk, should be laid before the lords commissioners of the admiralty for their approbation and allowance; and the quarterly accounts so allowed should, at the end of the year, be transcribed into one general account, which should be sworn to before a baron of the court of exchequer, submitted to the commissioners of the navy, and incorporated in the annual account of the treasurer.

But as in time of peace the produce of the fees may not always be equal to the amount of these expences, it is necessary to provide against any deficiency: by the arrangement herein recommended, the fund arising by the sale of old naval stores will be lightened of the annual allowance now payable thereout to the first lord commissioner; we may therefore, without impropriety, recommend, that any deficiency in the fees should be made good out of the said fund, particularly as we at the same time propose to allow the benefit of the surplus of the fees that may arise in time of war.

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We shall have occasion, in a future Report, to enter into a particular investigation of the fund arising from the sale of the old naval and victualling stores, and to give our opinion on the appropriation of the monies arising therefrom. It is sufficient to suggest at present, that such monies may very properly be applied towards defraying the contingent and other expences of the several offices in the naval departments.

The considerable reduction which has taken place in the contingent expences of this office since the year 1784 precludes any observations which might have been made on their amount in that year. And the expence for stationary, though in general below the sum voted on the ordinary estimate, will be still further reduced when a public repository is established for the supply of this article.

In addition to the above regulations, we are of opinion, conformable to the principles in our first Report, that the officers upon this establishment, upon their being obliged by age or infirmities to retire from their present situations, should have a decent provision made for them, not exceeding half the amount of their salaries. We are likewise of opinion, that they should take and subscribe an oath of secrecy and fidelity before a baron of the court of exchequer, and also enter into a bond to the amount of thrice their annual salaries, for the true and faithful performance of their duty; and in order more effectually to prevent abuses, it should be particularized in such bond, that they will not, directly or indirectly, take or receive any fee, gratuity, perquisite, or emolument, for business done by them in this office, other than their established salary; that they will not act as agents for any person whatever, nor be concerned or interested in any stores, wares, merchandize, or provisions, purchased or supplied for the use of your Majesty's navy, nor in any vessel employed in your Majesty's service; and upon proof of default, besides incurring the penalty of the bond, the offender ought to be dismissed from his office, and rendered incapable of serving your Majesty in any civil capacity whatever.

In the course of our investigation into the manner in which the business of this office is conducted, the hours of attendance have necessarily become an object of our attention, and certainly require regulation; but as we shall have occasion to discuss the subject in our Report upon the Navy Office, where the officers and clerks are much more numerous, we defer until then giving our opinion upon the attendance requisite in this as well as every other public office.

The establishment for the pay of the marine forces is, in our opinion, more than sufficient for that purpose; for the duty of the paymaster, besides being inconsiderable, is almost entirely executed by deputy, and this duty would form so small an addition to the business of the agent, that these offices may, with great propriety, be again consolidated under one person, who, with proper instruments, could without difficulty execute the whole business, particularly as by such a consolidation this business would be brought within a narrower compass, and carried on in a more simple manner, and with fewer officers.

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For the office of paymaster, under the present constitution, seems unnecessarily to intervene between the treasurer of the navy, who issues, and the agent who (with a few trifling exceptions) distributes the whole money for the marine service; and the employing two different officers, one as a mere channel to pass the money to the other, besides being an unnecessary expence, tends to multiply accounts and disperse the public money, as there always will be a balance left with each, and this has heretofore been very considerable. We therefore conceive, that it would not only produce a saving to the public, but be beneficial to the service, if the whole business was left in the hands of one person, who should receive the money from the treasurer of the navy, distribute and account for the same, and correspond with the deputy paymasters at the different head quarters: and this business ought, in our opinion, to be carried on in the office of the treasurer of the navy, not only as being a branch of the pay of the navy, but that the officers may be contiguous to check the sea pay of the marines on shipboard, the debts due from those who embark, and other purposes.

The officer so appointed to conduct this branch should pass his accounts annually before the navy board, as the paymaster now does, and the amount thereof, as at present, incorporated in the treasurer of the navy's annual account; upon his appointment he ought to give such security to your Majesty, as the lords commissioners of the admiralty shall think fit, and have the nomination of, and become responsible for, the deputy paymasters at the several head quarters. His salary ought to be 600l. a year, clear of all deductions, which, together with the expence of his clerks and contingencies, should be paid, as at present, out of the fund arising by the marine poundage and stoppages. The fee of two shillings and six-pence, now paid twice a year by the reduced officers in receiving their half-pay, ought to be discontinued, as well as all other fees and gratuities at present taken in this department, nor any emoluments allowed to be received therein, other than certain fixed salaries.

From what we have already stated respecting the present agent to the marines, he appears to have had great merit in the regular and systematic mode which he has adopted for keeping the accounts of this department; and we are of opinion, that his present official income is inadequate to his great ability, attention, and industry, in the discharge of his duty, and that the sum he pays to his predecessor is an abuse, and ought to be discontinued.

Upon this occasion, we feel it necessary to repeat our disapprobation of such practices, as by no means a fit way of providing even for a deserving servant of the public: for if the salary of an employment is too great for the duty, such salary ought to be reduced; and if not too great, it is injustice to make it less, by charging thereon a provision for a person who does not perform any part of the duty. In the instance before us, we find a most meritorious officer paying over a moiety of a scanty salary to his predecessor, who does not appear to have retired either from age or infirmities. But the evil does not rest here;

here; it is productive of another, namely, that the present agent is permitted to receive his half-pay as a reduced captain of marines, though contrary to the general rules of the service; the oath being dispensed with, in order, as it should seem, to compensate for the narrowness of his official income. This mode of compensation we can by no means approve; it is irregular in the extreme, as it burthens one establishment with the expence of another.

We cannot take leave of this establishment without pointing out the mode of paying and cloathing the marine forces to be of a nature so simple and advantageous to the public, and the service, as to be worthy of imitation in your Majesty's land forces, where the paymaster-general might act under the treasury in the same manner as the paymaster of the marines now does under the admiralty; the board of general officers might approve and contract for the cloathing of the army, and an adequate increase of pay be voted by way of compensation to the colonels of regiments. This subject may be considered as foreign to our present inquiries, but so strongly have we been impressed with the salutary effects of this plan, which experience has evinced to be practicable, that we could not omit the opportunity of thus briefly suggesting, that the application of it to your majesty's land forces might be productive of equal advantage in that department.

Upon comparing the present with the proposed establishments of the office of the admiralty and marine pay departments, instead of the present sum payable out of the ordinary of the navy, and out of the fund arising by the sale of old stores, for salaries, stationary, and contingencies, amounting to 17,215l. (though the sum actually paid on those heads was in the year 1784 considerably, and usually is above that sum) there would be payable for salaries out of the said ordinary of the navy 16,645l.; and the fees, which have hitherto constituted part of the official income of the officers, and which we propose, upon this augmentation of their salaries, should be applied to the payment of the incidental expences of the office, will be nearly sufficient in time of peace, and more than sufficient in time of war, for the payment of the stationary and contingencies, so as on the whole to prevent any additional expence to the public in the office of the admiralty. But in the marine pay establishment a saving will be produced of about 800l. a year to the public, and of 200l. to individuals, exclusive of the half-pay of captain of marines to the present agent, which will of course cease: this is sufficient to shew, that the regulation of these departments, in which the junior officers are at present very inadequately provided for, is not inconsistent with oeconomy and the strictest attention to the public interests.

The receiver and comptroller of the rights and perquisites of the admiralty are appointed by, and receive their instructions from, the commissioners for executing the office of lord high admiral. As such, (although the produce, as we understand, does not belong to the public)

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we think it incumbent upon us to offer our opinion upon the manner in which we find these offices at present executed.

The receiver is permitted often to retain considerable sums in his hands; and although the present officer gives security, and his character and responsibility preclude any apprehension of loss from his default, yet, as it appears that a loss has been sustained by the default of his predecessor, we are of opinion, that no money should be allowed to remain in the hands of the receiver, but that it should be lodged in the Bank when received, and an account there raised in the name of the receiver of the rights and perquisites of the admiralty, inserting the name of the receiver for the time being, who should issue his drafts for the same to the amount of such warrants as are granted upon him, specifying in such drafts the person's name to whom the sum is so granted; the service for which it was granted, and the date of the warrant: and that the accounts of the receiver ought to be examined every six months by the comptroller, and certified to the lords commissioners of the admiralty, who thereupon should obtain a warrant for discharging the receiver of so much as he has duly accounted for. The present receiver is very anxious to pass his accounts, but knows not how to accomplish it. We are also of opinion, that his salary should not depend upon his receipt, but should be paid to him quarterly; and in lieu of any benefit from a balance remaining in his hands, an increase of 100l. a year to his salary, together with 50l. a year allowed as usual, for a clerk and contingencies of office, may be reasonable.

Part of the comptroller's duty is to peruse, examine, and controul the accounts of the receiver; which however, he informs us, he has not hitherto performed. But this we are of opinion ought not to be omitted, nor any other part of the duty required of him, for the performance of which we think his present salary fully adequate; which, salary, however, ought to be paid to him quarterly, independent of the produce of the rights and perquisites.

A commission constituted by the legislature for purposes like these, operates by the principles it inculcates, as well as by the regulations it actually carries into effect; and we have been happy to observe, that the interval between the passing of this act, and the commencement of our inquiries into the naval departments has not been lost, but has produced useful and essential regulations, instanced in the reduction of the contingencies of this office, the stricter examination of accounts, the diminution of the balances of public money in the hands of individuals, and in the entire new regulation of an office which will be the subject of our next Report—the office of the treasurer of your Majesty's navy.

Office of Inquiry,
Dec. 27th, 1787.

JOHN DICK, (L. S.)
WM. MOILESON, (L. S.)
F. BARING, (L. S.)
FOURTH

FOURTH REPORT.

TREASURER OF THE NAVY.

THE office of the Treasurer of your Majesty's Navy follows next in the order of our inquiry; an office respecting which much information has already been laid before the public, but the material alterations it has recently undergone, render it a fresh object for attention and consideration.

In this office we have examined Alexander Trotter, Esquire, Messrs. Adam Jellicoe, John Swaffield, Junior, John Slade, Junior, John Creswell, William Taylor, Junior, George Forster, John Hepburn, Kemys Radcliffe, John English Lawson, Thomas Cheape, Alexander Gordon, John Slade, James Slade, William Hulme, Coutts Trotter, William Barclay, William Creswell, Thomas Swaffield, Edward Clarke, Robert Walker, Christopher Cooke, Alexander Hillop, Francis Cooke, Andrew Gray, George Fennel, Henry Slade, Stanley Aldersey, John Wright Gellibrand, Adam Thompson, Richard Draper, Nathaniel Pierce, William Cullen, John Bedingfeld, William Ward, and Charles Tweedie; from whom, and the returns made to our requisitions, we have collected the following information:

The establishment of the treasurer of the navy's office consists at present of a treasurer, a paymaster, five chief officers at the head of as many different branches, an assistant in the inspector's branch, thirty-six clerks, and other inferior officers.

The treasurer does not appear to execute the duties of his office in person, but delegates powers for that purpose to the paymaster, who accordingly conducts the business thereof: the treasurer, however, being responsible for his conduct, and for all the money issued from the exchequer, or that shall come to his hands by any other means.

The chief officers and clerks appear to be efficient, and to perform their duty in person, as do also the several inferior officers.

The paymaster to the treasurer of the navy, in consequence of powers delegated to him by the treasurer, transacts and executes, in his name and in his behalf, all matters and things relative to the office of treasurer

to the navy, the appointment of officers and clerks excepted; he presents memorials for money when wanted, receives and issues the same, certifies the receipt thereof to the respective boards, and at stated periods signs and transmits to the navy board an account current of all the receipts and payments during such period, that the board may have knowledge of the balances; he regulates and controuls all the accounts in this office, particularly the making up of the treasurer's annual account; takes care that the clerks in their several stations perform the business allotted to them; resolves all difficulties that arise; determines in cases which admit of a doubt; and generally has the direction of, and superintends the whole business of this office, and is responsible for the same.

The treasurer has at present a salary of four thousand pounds a year net, in lieu of all other emoluments whatever, stationary for his own use, and a house, excepted. Former treasurers had unlimited allowances of coals and candles, which the present treasurer has declined receiving.

The paymaster has a salary of five hundred pounds a year, reduced by the one shilling and sixpenny deductions to four hundred and sixty-two pounds ten shillings; and he is allowed the expences of coach hire on official business, together with coals, candles, and stationary for his own use; is entitled to a house in the office, and at present derives some advantage from the balance of money remaining in his hands for the purpose of paying exchequer fees, and some other contingencies, but has no fee, gratuity, or other emolument whatever.

The five branches into which the office is at present arranged are, the pay branch, navy branch, victualling branch, accountant's branch, and inspector's branch: the three first of these have long existed; but the accountant's and inspector's branches have been established under the present treasurer, who having submitted to your Majesty in council a plan for the regulation of this office, your Majesty was pleased to approve the same, and order it to be carried into execution on the 9th of August 1786.

Previous to that time the official income of the officers and clerks arose from certain salaries, and allowances for specific services, or extra attendance; from gratuities and perquisites, and from the use of the public money remaining in their hands.

By the new regulation, they are paid certain fixed salaries, in lieu of the various heads of receipt above mentioned: and all fees, gratuities, and perquisites are abolished, excepting only the odd pence under six pence, on payments made by the clerks.

The whole expence of these salaries, as well as of the stationary and contingencies for this office, is paid out of the money voted for the ordinary of the navy; nor do the allowances and perquisites formerly received therein appear to have been of a nature capable of being converted into a fund for defraying part of such expence.

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The business of the pay branch is, as its name imports, the payment of seamen's wages, and of the yards, making up the pay books, and accounts relative thereto.

It consists of a deputy paymaster, as chief thereof; six clerks for paying wages at the out ports of Portsmouth, Plymouth, and Chatham; two clerks for paying wages in town; two for making up ships books; and seven assistant clerks for paying wages, entering lists, and the like services, and for assisting in such other branches as the paymaster shall think fit.

Their salaries are as follows:

	£.	s.	d.	
Deputy paymaster	400	0	0	per Annum.
The three chiefs at the out ports, each	230	0	0	
The three second ditto	200	0	0	each
1 Clerk for paying in town	200	0	0	
2 Ditto ditto	180	0	0	
1 Ditto for making up ships books	180	0	0	
2 Ditto ditto	162	3	0	
3 First assistant clerks, each	90	0	0	
2 Second ditto	80	0	0	
2 Third ditto	70	0	0	

The first eleven subject to the payment of the one shilling and sixpenny duties on their salaries, the other seven to the sixpenny duty only: the deputy paymaster, the six pay clerks at the out ports, and the two in town, receive also the benefit of the odd pence; and the first assistant clerks have likewise an allowance of twenty shillings a week for every week they actually attend; the two next have an allowance of fifteen shillings, and the two last of ten shillings for every week they actually attend: some of the clerks are agents to sea officers and seamen, and sub-agents to principals.

The business of the navy branch is the payment of all bills for naval services, assigned by the commissioners of the navy, and of the sick and hurt; for which purpose money is issued by the paymaster to the cashier; likewise, to keep the books and accounts of the same. It consists of a cashier, as chief thereof (who is also a commissioner for the victualling) a chief clerk, a ledger writer, 2 ledger copiers, an assistant to the cashier, and an assistant to the chief clerk.

Their salaries are as follows:

	£.	s.	d.	
The cashier	400	0	0	per Annum.
Chief clerk	250	0	0	
Ledger writer	200	0	0	
1 Ledger Copier	162	3	0	
2 Ditto	90	0	0	
Assistant to the cashier	80	0	0	
Ditto to the chief clerk	80	0	0	

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The first four are subject to the one shilling and sixpenny duties on their salaries, the other three to the sixpenny duty only: the cashier, by custom of office, makes all the deductions for parliamentary taxes from the salaries and pensions payable at this office, and the deduction of three pence in the pound from the seamen's wages for the widows fund, keeps an account of the same, and pays the amount thereof to the several receivers; from which sums, remaining in his hands until called for by the said receivers, he derives an advantage, which, in time of war, has amounted to one thousand two hundred pounds a year, and at present to about one hundred and fifty pounds; the second ledger copier has likewise an allowance of twenty shillings a week; and the two assistants of fifteen shillings a week, for every week they actually attend. Some of the clerks in this branch are agents to naval officers and seamen.

The business of the victualling branch is the payment of all bills assigned by the victualling board, for victualling services, to make such other payments as appertain to the said services, and to keep the books and accounts of the same; it consists of a cashier, as chief thereof, a chief clerk, a ledger writer, two ledger copiers, and an assistant to the cashier.

Their salaries are as follows:

	£.	s.	d.	
Cashier	400	0	0	per Annum.
Chief clerk	230	0	0	
Ledger writer	200	0	0	
1st Ledger copier	162	3	0	
2d ditto	90	0	0	
Assistant to the cashier	80	0	0	

The first four subject to the one shilling and sixpenny duties on their salaries, the other two to the sixpenny duty only. The chief clerk, having the payment of the victualling yard in London, of petty warrants due to purfers of ships in ordinary, and of short allowance money, has the benefit of the odd pence on such payments; the second ledger copier has an allowance of twenty shillings; and the assistant of fifteen shillings a week, for every week they actually attend. Some of the clerks in this branch are likewise agents to naval officers and seamen.

The business of the accountant's branch is to bring up the accounts of the ex-treasurers, and to carry on and make up the account of the treasurer in office; it consists of an accountant as chief thereof, a chief clerk, and seven others.

Their salaries are as follows:

	£.	s.	d.	
The accountant	400	0	0	per Annum.
Chief clerk	250	0	0	
2d Clerk	162	3	0	

3d Clerk

	£.	s.	d.	
3d Clerk	162	3	0	per Annum.
4th Clerk	90	0	0	
5th Clerk	90	0	0	
6th Clerk	80	0	0	
7th Clerk	80	0	0	
8th Clerk	70	0	0	

The first four subject to the one shilling and sixpenny duties on their salaries, the other five to the sixpenny duty only; the fourth and fifth clerks have an allowance of twenty shillings a week, the sixth and seventh of fifteen shillings, and the eighth of ten shillings for every week they actually attend. The accountant and some of the clerks in this branch are also agents to naval officers and seamen.

The business of the inspector's branch is to inspect and examine all wills and powers of attorney made by seamen in your Majesty's service, and to see that they are executed according the act of 26th of your Majesty, ch. 63, and to grant certificates accordingly; which being produced to the pay clerks, are their authority for paying the wages due to the parties: this branch consists of an inspector and his assistant; but it has been found necessary, on account of the many applications, and consequent increase of business, to afford it the assistance of two clerks occasionally from other branches.

The salaries are,

	£.	s.	d.	
The inspector	300	0	0	per Annum.
His assistant	150	0	0	

subject to the one shilling and sixpenny deductions; neither the inspector or his assistant are agents to any naval officers or seamen whatever.

Besides the officers and clerks in the foregoing branches, there are certain persons called conductors, one of whom is called chief conductor, or money sorter, who resides in London; there are three more, viz. one at each of the ports of Chatham, Portsmouth, and Plymouth.

The business of the chief conductor is to receive, tell, and properly pack the money, which it is necessary to send to the out ports, and to see it put into the conveyance appointed to carry it there; he is accountable for light money or short tale; he also pays the petty contingencies of the office.

The duty of the conductors at the out ports is, to attend the pay clerks at each port; to count out the money, and place it in parcels on the pay table, and to replace in bags and into chests what remains; and when payments are made on board of ships, to attend the conveyance of the money on board, and the remainder on shore to the pay office. But they are not accountable for any deficiency either in weight or tale.

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Their salaries are as follows :

	£.	s.	d.	
Chief conductor - - - -	200	0	0	<i>per Annum.</i>
Three others, each - - - -	150	0	0	

subject to the one shilling and sixpenny duties.

There is likewise an officer at the pay office in London, called keeper of the ships books, money carrier, and door-keeper to the pay room, whose duty it is, on pay days (four times a week) to produce the books belonging to such ships as are to be paid on each day, to attend the pay room, and set up the money as it is wanted for payment, and return the residue to the room in the pay office set apart for that purpose.

He has a salary of one hundred and forty pounds a year, subject to the one shilling and sixpenny deductions, and occasionally receives gratuities at Christmas from the navy agents. The remaining persons employed in this office are six messengers, at seventy-five pounds a year each, subject to the sixpenny duty on their salary; a house-keeper at forty pounds; a porter at forty pounds; two watchmen at thirty pounds each; and a barge-master at eight pounds.

The expence of stationary for this office, which is supplied by patent, in the year 1784 amounted to the sum of five hundred and four pounds fifteen shillings, but has of late been considerably increased, exclusive of the expenditure for the inspector's branch.

The contingent expences of this office amounted in the year 1784 to the sum of five thousand one hundred and eighteen pounds four shillings and tenpence; of which the sum of two thousand four hundred and seventy-seven pounds three shillings and sixpence was disbursed by the paymaster for exchequer and treasury fees, new year's gifts, expence of privy seals, and coach hire; the remainder was disbursed by the chief conductor for carriage of money to the out ports, postage, messengers expences, coals and candles, parish taxes, and sundry incidental expences, the particulars of which are contained in the Appendix to this Report. The manner of accounting for these expences appears to have been altered by the order in council of the 9th of August 1786, by which the navy board, to whose examination and controul they were formerly subject, are now directed to allow them, on the certificate of the paymaster.

By the foregoing account it appears, that the present expence of the fixed salaries in this office is 13,128l. 15s.; and of the allowance for attendance, when the whole is earned, 715l.; which, added to the amount of stationary and contingencies in the year 1784, makes the sum payable by the public on account of this office for one year, 19,466l. 14s. 10d. which comprises the whole expence of the office, excepting the sum arising from the odd pence, not paid by the public, but accruing out of sums due to individuals.

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The act by which we are constituted directs us to add to such observations, and such plans for improvement, as shall occur to us from the investigation of the offices under our examination. In obedience thereto, and not without the most serious attention and consideration, do we, with great deference, presume to propose any alteration in a department, which has been so recently arranged in consequence of your Majesty's direction for that purpose.

The principal feature in the new arrangement, that of the establishment of the two additional branches, was in our opinion necessary and proper; the one being for bringing up the ex-treasurers accounts in arrears, of which there are still no less than eight, and so far back as the year 1762, to the great prejudice of the public, and inconvenience of individuals; the other for preventing frauds in the payment of seamen's wages, the frequency of which had long called for the application of some remedy.

The regulations established for the attendance, conduct, and succession of the officers therein, are likewise proper, fit to be continued, and, if duly enforced, will greatly contribute to the dispatch of public business.

We consider the former mode of paying the clerks in this office to have been complicated, prejudicial to the public service, liable to abuse, and therefore very properly abolished; and the mode of compensation adopted in lieu thereof to be perfectly proper, and consistent with the principles which we have laid down in our former Reports; and the whole regulation, with some exceptions, fit to be continued.

The allowance of odd pence under sixpence to the pay clerks may, in our opinion, remain, without prejudice to the service; such clerks being accountable for any errors in the money received and paid by them.

The principle which holds out encouragement to the inferior officers for a strict attendance upon their duty, by an extra payment, is undoubtedly good; but when we reflect, that the expence which must attend its execution will be very considerable (as it ought not to be adopted for this department, without pervading every other branch of your Majesty's service) we think it incumbent upon us to propose, that the extra allowances of 20s. 15s. and 10s. per week to the assistant clerks, for performing that duty for which they are otherwise reasonably paid, ought to be discontinued; and we are induced to think that the salaries we shall propose are fully adequate to the respective situation of the parties, the rather, as we find in other offices in the naval department that premiums of two hundred and even three hundred guineas have been paid for places not exceeding 50l. *per annum*, and which in numerous instances have not increased for many years after their appointment. We are also justified from our personal experience in asserting that the salary which we propose to allow to clerks on their first admission, added to their future prospects from seniority and merit, is fully sufficient to induce able and efficient young men to undertake the service; and we are satisfied that such situations will be eagerly sought

fought after. If it is necessary to enforce attendance (which the principal clerks in the respective departments ought to have a power of compelling) we conceive that it may be as effectually secured by a mulct, at the rate of 5s. per day for every person receiving a salary of 100l. per annum, and so in proportion to the salary which every officer, under the chief clerks, in every department, receives from the public.

The attendance of the clerks was fixed by a late regulation at six hours in the day, four hours of which were to be from ten o'clock till two, but as to the remaining two hours, they had their choice, whether they should be from two to four, or from four to six; upon which they almost universally chose a continuance of their attendance from ten to four. Indeed these six hours in the day, from ten to four, appear to be altogether the most convenient for public business; and as there should be an uniformity in the hours of attendance at public offices, we think that these hours may with propriety be generally adopted, and the attendance of the clerks during the same strictly enforced.

Having premised this, we proceed to state in detail the proposed establishment for this office.

The treasurer of the navy, being always a privy councillor, may probably be otherwise usefully employed in the service of the state; it is however our duty to represent, that he has a net salary of 4000l. a year, and a house for his residence, without performing the duties of his office, farther than occasionally directing the paymaster, appointing proper officers and clerks for the execution of the business, and being responsible for the trust of the public money: his attendance at the navy board is altogether dispensed with, and appears now to be unnecessary.

Previous to the year 1783, this officer had a salary of less than 2000l. a year; since which it has been increased to the present income, on account of his being deprived of the use of the public money for his own emolument; a regulation we very much approve.

Considering the trust reposed in the paymaster, the ability and constant attendance required in the execution of his duty, we are of opinion that his salary ought to be 800l. a year, clear of all deductions; and that such salary should be in lieu of all expences of coach hire, and other contingencies or allowances whatsoever, a house excepted; and that he ought not to be permitted to derive any advantage whatever from public money remaining in his hands; but that the money issued to pay exchequer fees, &c. should be paid into the Bank, and drawn from thence as wanted for the public service, in like manner as all other money for naval services now is.

The officers and clerks employed in the pay branch, appear to be fully sufficient for executing the duties thereof; and when the present arrear of business is brought up, the number of the assistant clerks may be diminished.

Their

Their salaries ought to be as follows:

	£.	s.	d.	
Deputy paymaster	400	0	0	per Annum.
3 Chiefs, for paying at the out ports, each	210	0	0	
3 Seconds, ditto each	180	0	0	
First clerk, for paying in town	200	0	0	
Second ditto, ditto	180	0	0	
1st Clerk for making up ships books	150	0	0	
2d Ditto ditto	130	0	0	
1st, 2d, and 3d assistant clerks, each	100	0	0	
4th, and 5th ditto each	80	0	0	
6th, and 7th ditto each	70	0	0	

The officers and clerks in the navy branch appear likewise to be fully sufficient for the execution of the duties thereof; and in one instance we think more than is necessary, for there does not appear to be any real occasion for an assistant to the chief clerk for attending the exchequer, more especially as no chief clerk in any other branch is indulged with an assistant. We therefore are of opinion, that this appointment ought to be discontinued, and the duty annexed to that of the assistant to the cashier.

The salaries in this branch ought to be as follows:

	£.	s.	d.	
Cashier	400	0	0	per Annum.
Chief clerk	230	0	0	
Ledger writer	180	0	0	
1st Ledger copier	130	0	0	
2d Ditto	100	0	0	
Assistant to the cashier	80	0	0	

In this place we think it necessary to remark, that the cashier to the navy branch in this office, being at the same time a commissioner of the victualling, is improper; the execution of any other office being incompatible with the daily attendance which he ought to give to this. He is besides a subordinate in one office, and a check upon the accounts of his principal in the other.

We likewise think it necessary to recommend, that the cashier for this branch should pay over quarterly to the respective receivers the money stopped by him for parliamentary taxes, that it may be the more speedily lodged in the exchequer, it being our uniform opinion, that no officer ought to derive any benefit from the use of the public money.

The officers and clerks in the victualling branch appear to be sufficient for executing the duties thereof; and their salaries ought to be as follow:

	£.	s.	d.	
Cashier	400	0	0	per Annum.
Chief clerk	210	0	0	

	£.	s.	d.	
Ledger writer - - - -	180	0	0	<i>per annum.</i>
1st Ledger copier - - - -	130	0	0	
2d Ledger copier - - - -	100	0	0	
Assistant to the cashier - - - -	80	0	0	

The officers and clerks in the accountant's branch appear to be necessary towards bringing up the great present arrear of the treasurer's accounts; when that is effected, their number may be considerably reduced.

The salaries of those now employed ought to be as follows:

	£.	s.	d.	
Accountant - - - - -	400	0	0	<i>per annum.</i>
Chief clerk - - - - -	230	0	0	
2d Ditto - - - - -	150	0	0	
3d Ditto - - - - -	130	0	0	
4th and 5th Ditto, each - - - - -	100	0	0	
6th and 7th, each - - - - -	80	0	0	
8th - - - - -	70	0	0	

The officers at present employed in the inspector's branch do not appear to be sufficient for executing the duties thereof; but the assistance of a clerk, or sometimes two, may be necessary in this branch, which ought to be supplied from other branches of the office, at the discretion of the paymaster, so as to prevent the necessity of any increase of the establishment.

The salaries of the present officers ought to be,

	£.	
Inspector - - - - -	350	<i>per annum.</i>
His assistant - - - - -	200	

When the present arrear of business is nearly brought up, the establishment of this office may without difficulty spare the three assistant clerks in the pay branch, the second ledger copier in the navy and victualling branches, and three clerks in the accountant's branch. As soon, therefore, as the business becomes in any state of forwardness, it will be adviseable to take advantage of such vacancies as may happen to suppress the clerkships, so as gradually to relieve the establishment of the above number.

The officer called the chief conductor, money porter, and paymaster of contingencies, on account of the responsibility of his situation, ought to have a salary of 180l. a year; but the salaries of the other conductors at the out ports ought to be reduced to 80l. each *per annum*, as they appear to be chiefly messengers to the pay clerks at such ports.

The salary of keeper of ships books, and door-keeper of the pay room, ought to be 120l. *per annum*, and he ought not to be allowed to

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receive any Christmas gifts from navy agents; he should reside in the office, and have the care and charge thereof.

The office of house-keeper ought to be abolished; but it may be proper to give an annuity of 40l. *per annum*, as a provision to the present house-keeper during her life.

The number of messengers may, without inconvenience, be reduced to four. The salaries of two of them, on account of their attending the money to the out ports, ought to be seventy pounds a year, and of the other two, fifty guineas a year each.

The salary of the porter ought to be 40l. a year, and he ought to reside in the office; the salary of the two watchmen ought to be 25l. a year each; and the office of bargemaster appearing to be of no use, ought to be discontinued.

With regard to the expence of stationary, though we hoped to have found that this had rather been diminished of late years than increased, yet for the present some allowance must be made for the consumption, occasioned by the arrear of business remaining in hand. When those are brought up, we trust it will be considerably reduced, and still further upon the completion of the plans in agitation for the better supply of this article to the several public offices.

In the contingent expences, many articles seem to be of a nature very capable of retrenchment, so that their amount in future may probably be reduced to less than half the present sum. But the alteration which has been made in the mode of accounting for those expences, by directing the navy board to allow them, on the certificate of the paymaster, appears to us by no means proper; not only because it destroys that part of the constitution of the navy board which makes the commissioners the comptrollers of the treasurer's accounts (consistently with which, no part whatever thereof should be exempted from their examination and controul) but because it makes the paymaster, in fact, the auditor for part of the money imprested to his principal, in the expenditure of which he also may be interested, a circumstance certainly liable to abuse. We are therefore of opinion, that it may be expedient to restore the regular mode of accounting for these expences before the navy board, as heretofore practised.

The following is a comparative state of the present and proposed establishment of this office :

Present establishment.			Proposed establishment.		
	£.	s. d.		£.	s. d.
Treasurer - - -	4,000	0 0	Treasurer - - -	4,000	0 0
Paymaster - - -	500	0 0	Paymaster - - -	800	0 0
Pay branch - - -	2,982	3 0	Pay branch - - -	2,830	0 0
Navy branch - - -	1,262	3 0	Navy branch - - -	1,120	0 0
Victualling branch - -	1,162	3 0	Victualling branch - -	1,100	0 0
Accountant's branch - -	1,384	6 0	Accountant's branch - -	1,340	0 0
Inspector's branch - -	450	0 0	Inspector's branch - -	550	0 0
Weekly allowance for attendance - - -	715	0 0	Abolished - - -	0	0 0
Conductors - - -	650	0 0	Conductors - - -	420	0 0
Keeper of ships books - -	140	0 0	Keeper of ships books - -	120	0 0
Six messengers - - -	450	0 0	Four messengers - - -	245	0 0
House-keeper - - -	40	0 0	Abolished - - -	0	0 0
Porter - - -	40	0 0	Porter - - -	40	0 0
Two watchmen - - -	60	0 0	Two watchmen - - -	50	0 0
Bargemaster - - -	8	0 0	Abolished - - -	0	0 0
Stationary, as in 1784 - -	504	15 0	Stationary - - -	500	0 0
<hr/>			<hr/>		
Amount of contingencies, as in 1784 } - - -	14,348	10 0	Amount of contingencies in future } - - -	13,115	0 0
	5,118	4 10		2,500	0 0
<hr/>			<hr/>		
	19,466	14 10	Difference saved	15,615	0 0
				3,851	14 10
				<hr/>	
				19,466	14 10
				<hr/>	

Thus it appears, that an annual saving of 3,851l. 14s. 10d. may be effected by the regulations proposed in this office, after every proper allowance to the officers employed therein.

It remains for us to submit other general measures for the regulation of this office, similar to those which we have proposed in our Reports on the offices which have hitherto come under our consideration.

In those Reports we have uniformly recommended that there should be some provision for officers, when obliged by age or infirmities to retire from their situations, and that such provision should consist of an annuity, not exceeding half the amount of their salaries. The measure we find already in use in this office, three clerks having been superannuated in August 1786, on half the amount of their salaries under the new establishment; and while care continues to be taken that the pleas for such superannuation are well grounded, and not inconsiderately admitted, on account of the vacancies they occasion, a provision of this kind is, in our opinion, proper and necessary; and the amount thereof,

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as well as the salaries to the officers and clerks in this office, should be paid net, and clear of all deductions whatsoever.

As we find that several of the officers and clerks in this office are agents for naval officers and seamen, we must repeat our opinion, that agencies of this kind are highly improper, liable to abuse, and therefore ought not to be allowed.

The trust reposed in the officers and clerks in this office, particularly in the pay branch, requires some precaution on the part of the public; but as this trust is chiefly of a pecuniary nature, we do not think it necessary to recommend any oath of office; but think it sufficient to propose their giving a bond for the true and faithful performance of their duty, which we are of opinion should be to the amount of thrice their annual salary; and that an engagement should be inserted in such bond, that they shall not act as agent or sub-agent, directly or indirectly, for any person whatever employed in your Majesty's service, or be interested in any stores, wares, merchandize, or provisions purchased or supplied for the use of the navy, or in any vessel employed in the service; and upon proof of default, besides incurring the penalty of the bond, the offender ought to be dismissed from his office, and rendered incapable of serving your Majesty in any civil employment, whatever; and the like penalties ought to be inflicted on proof of their receiving any fee, gratuity, perquisite, or emolument, other than their established salary, and the odd pence as above permitted.

In our future Reports on the remaining naval departments, we shall have frequent occasion to mention the treasurer of the navy's office, from the necessary connection it has therewith, as being the general treasury and pay office to the whole naval system: indeed it appears originally to have been a branch of the navy office; and the treasurer to have been the presiding officer at the navy board. The nature of his original and present connection with that board, together with the circumstances which have given rise to the variation, will be more fully set forth when we come to treat of the constitution of the navy office.

JOHN DICK, (L. S.)
 WM. MOLLESON, (L. S.)
 F. BARING, (L. S.)

Office of Inquiry,
 10th Jan. 1786.

F I F T H R E P O R T .

COMMISSIONERS OF THE NAVY.

HAVING finished our inquiry into the offices of the Admiralty and Treasurer of your Majesty's Navy, we proceed to the office next in order in the naval department, namely, that of the Commissioners of your Majesty's Navy.

In this office we have examined Sir Charles Middleton, Baronet, John Henslow, Esquire, George Marsh, Esquire, George Rogers, Esquire, William Palmer, Esquire, William Campbell, Esquire, Edward Le Cras, Esquire, Samuel Wallis, Esquire, Messrs. John Thomas, Thomas Mitchell, John Binmer, Francis Stephens, Thomas Davies, Richard Prestwood, George Hartwell, William Peyton, Maurice Nelson, Iner Mohringk, Thomas Soame, William Foster, George Raignier, Thomas Evans, Charles Wright, John William Nelson, John Hebden, William Hunter, Charles Donald, Hewling Luson, Jacob Hughes, William Nash, Benjamin Holl, Edward Talkingham, Benjamin Robertson, Francis Wilson, John Dicken, George Hicks, Philip Egerton Ottey, William Capell, John Smith Braine, George White, James Stow, Francis Talbot, Charles Derrick, Henry Terrey, Thomas Flint, John Cook, Charles Nye, Robert James Clayton, John David Rolt, Robert Gregson, John Margetson, John Andrews, Charles Foster, Major Wolhead, Thomas Berkenhead, Richard Alexander Nelson, William Walker, George Ballston, John Bates, William Carter, William Baldwin, John Anderson, Richard Peters, John Kingdom, John Harris, Osborne Standert, Jonathan Dodd, Benjamin Stow, William Tweedy, John Morris, William Paynter, John Hunter, Philip Hyatt, Lawrence Bond, Walter Stirling, George Player, George Dayth, William Hodgson, James Masterton, Henry Hunter Williams, Samuel Inman, Robert Horn, John Druce, John Collins, Thomas Steppens, Francis Festing, Charles Wade, Thomas Herne, Henry Bennett, George Bowyer, John Piggott, Thomas Bowden, William Coleman, James Bayley, George Jackson, Rice Lloyd Davics, John Shayler, Edward Kemm, Richard Hall, George Brown, John

John Jackson, Samuel Furfur, Samuel Nicholson, James Hayfom, William Benge, William Phillips, Thomas King, William Pettit, Thomas Errington, Richard Rogers, and Isabella Barkley, from whom, and the returns, papers, and accounts, transmitted to us, we obtained the following information.

The establishment of the navy office consisted, at the time of our inquiry, of eleven commissioners (exclusive of the treasurer) an assistant to the clerk of the acts, two assistants to the surveyor, a storekeeper of flops, one hundred clerks, and other inferior officers.

The treasurer is not included in the last patent granted to the navy board, but provision is made therein for his acting as a member of the board, when he thinks fit to attend; of the eleven commissioners seven are resident in London; the other four are specially appointed to reside individually at the dock yards of Chatham, Portsmouth, Plymouth, and Halifax in North America.

The duty of the navy board is under the direction of the lords commissioners of the admiralty, to consult and advise together how to transact to the best advantage all affairs tending to the well-being and regulation of the civil establishment of your Majesty's navy, and all the subordinate instruments thereof, wherein they are to proceed by common council, and agreement of most voices; to make contracts for naval stores of every kind, and attend to the proper distribution thereof; to prepare all estimates for the expence of the navy; to direct all monies for naval services into the treasurer's hands, and to examine and certify his accounts for the expenditure thereof.

The seven commissioners resident in London, who properly compose the navy board, are the comptroller, the surveyor, the clerk of the acts, the comptroller of the treasurer's accounts, the comptroller of the victualling accounts, the comptroller of the storekeeper's accounts, and one extra commissioner.

Six of the said commissioners have, as appears by their titles, particular and special duties allotted to them, besides the general duty of superintendance and regulation.

The special duty of the comptroller is to preside at and prepare matter for the discussion of the navy board; to conduct the general business that comes before it; to superintend the offices particularly committed to his charge, namely the office for bills and accounts, for foreign accounts, and for payment of seamen's wages; to controul the payment of half pay at the pay-office, the payment of artificers and labourers at Deptford and Woolwich Yards, and of the ships paid off at these ports; to visit the said yards weekly, and the more distant yards when occasion requires; to attend the admiralty, treasury, and the great officers of state when required; and generally to superintend the business of the navy office in all its branches.

The comptroller's duty originally extended to the examination and controul of the treasurer's accounts, both naval and victualling, the
store-

storekeeper's accounts, the ticket office, and the payment of all wages; but the business having accumulated to a great degree by the increase of the navy, several commissioners have from time to time been added, to whom and others the particular care of the said branches has been committed.

The attendance of the comptroller is constant and unremitting: he has a salary of 500l. a year, reduced by the shilling and civil list duties to 462l. 10s.; he has an allowance of 300l. a year for what is called the army victualling business; and also an allowance of 114l. a year for travelling charges, &c. on visiting the dock yards at Deptford and Woolwich; likewise an allowance at present of 80l. a year for house rent, reduced by deductions to 74l.; he has coals and candles for his own use, not to exceed in amount 90l. a year; besides which, he has been permitted to retain his half pay as a captain in the navy, amounting annually to 180l. and he receives certain gratuities on the appointment of clerks in his department, which he estimates to amount on an average to about three hundred guineas annually.

The total amount of his certain annual income, including the allowance for visiting the yards, is 950l. 10s. exclusive of the benefit of coals and candles, his half-pay, and the gratuities on the appointment of clerks.

The special duty of the surveyor is to survey, or examine the reports of all surveys taken of the hulls, masts, and yards of your Majesty's ships at the several ports; to consider of the propriety of repairing, selling, or breaking up the same; to examine and consider of the annual estimates for the repairs thereof; to consider of the proper ships and works of the yards, which it may be for the good of the service to give the preference to; to direct the preparation of drawings for all the ships and vessels ordered to be built for your Majesty's service; to determine their dimensions, scantlings of the frames, timbers, beams, &c. also of the masts and yards; to call for and examine the returns of the state of timber, hemp, canvas, iron, and all other naval stores, and to consider of the quantities necessary to contract for in order to carry on the current services, and to keep up a necessary stock; to attend that the masts, yards, boats, sails, anchors, cables, and other furniture and stores, are provided and in readiness at the several yards for the ships, in good condition, and that the proper officers keep pace in providing the said articles for such ships as are building or repairing, that they may be in readiness whenever the respective ships shall be ordered to be fitted for sea; to visit the several yards as occasion may require, and those of Deptford and Woolwich weekly; to inspect the building of your Majesty's ships in merchants yards as often as he thinks fit; to examine all demands for stores from the several yards, and the propriety of all disbursements by the commanders of your Majesty's ships and vessels, for boatswains and carpenters stores purchased at any foreign out port, and for workmanship done to the ship or vessel; to attend the sale of old ships and stores, that the same may be made to the most advantage; to examine the plans of

of all buildings proposed to be erected in any of the dock yards; to settle the manner in which the works of all new docks, wharfs, building slips, and other buildings, are to be carried on, as well as the rate and mode of payment of such works when done by contract, and to cheque the prices of work done by estimate; to consider of all propositions made to the board by the officers of the yards for such things as are in his line of duty; to make minutes for grounding answers thereto; and generally to consider, in common with the other members of the board, of all things necessary for conducting the business of the navy within their cognizance.

In the execution of his professional duty he has the aid of two assistants, specially appointed for that purpose.

His attendance is daily: he has a salary of 500l. a year, reduced by the shilling and civil list duties to 462l. 10s.; an allowance of 300l. a year for what is called the army victualling business; also an allowance of 35s. each day he visits the yards on the river, amounting to about 90l. a year, as travelling charges, &c.; likewise 80l. a year for house rent, reduced by deductions to 74l.; and coals and candles for his use, not to exceed in the amount 90l. a year; and he receives gratuities on the appointment of clerks in his department.

The total amount of his certain annual income, including the allowance for visiting the yards, is 926l. 10s. exclusive of the benefit of coals and candles, and the gratuities on the appointment of clerks.

The special duty of the clerk of the acts is to receive, arrange, register, and keep safe all orders and letters from the admiralty, treasury, and from the various correspondents of the navy board; to prepare answers thereto, according to the minutes of the board; to keep a register of all the proceedings of the board, whether by correspondence or conference; to forward directions pursuant to orders from the admiralty or navy board, to the officers of the different dock yards, and other officers, for the equipment, victualling, and storing of the ships and fleets, and for the entry of warrant officers; to frame, from the board's minutes of agreement, all contracts for ships stores, and charter parties; to enter them, and forward copies thereof, signed by him, to the officers of the yards, or such other persons as are to see to the execution of the same, or in any manner concerned therein; to transmit warrants signed by him, and two other members of the board, to the officers of the yards, or others, for carrying them into execution; to keep a register of all bills drawn upon the board, and to accept the same, if within the authority of the board, if not, to apply to the admiralty for their orders thereon; to make out imprest bills for all payments on account; to examine the vouchers for, and make out bounty bills to, widows and orphans of those men slain in fight; to keep an entry of all bills issued from the comptroller's office, and a register of their final delivery, when assigned on the treasurer for payment; to make out warrants for all officers in the appointment of the navy board; to keep an entry of the certificates of such gentlemen as pass for lieutenants of the navy; to grant certificates

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certificates to the captains of ships of war, lieutenants, and masters, to enable them to receive their wages; to receive, arrange, and deposit the journals and log books delivered in by the several officers; to examine and check the accounts of purveyors employed to survey timber, or purchase small stores not on contract, but under the denomination of petty exemptions; to make himself acquainted with the market price of all kinds of goods and stores, previous to their being purchased or contracted for; to keep an account of all monies received by the treasurer, in consequence of the board's directions to him to apply for the same; to make out, and transmit to the proper officer, bills for payment of such sums as are remitted by seamen from abroad, or at the payment of the ships at home, and a duplicate thereof to the party who is to receive the money; and when both are returned to the navy board, to draw an assignment on the treasurer for re-payment, to the officer to whom the original bill was directed for payment; to make out requisitions on contractors for such stores as are wanted at the several yards; to take security for the due execution of all places of trust, either of money or stores; and generally to consult with the other members of the board, and attend to the dispatch of all business which comes before it. In every part of this duty, excepting what relates to his general duty as a member of the board, he is assisted by the officer specially appointed as the assistant to the clerk of the acts.

His attendance is in general daily, always when the board meets; he has a salary of 500l. a year, reduced by the shilling and civil list deductions to 462l. 10s.; an allowance of 300l. a year for what is called the army victualling business; 80l. a year for house rent, reduced by deductions to 74l.; and coals and candles for his use, not to exceed in amount 90l. a year; he also receives gratuities on the appointment of clerks in his department.

The total of his certain annual income is 836l. 10s. exclusive of the benefit of coals and candles, and the gratuities on the appointment of clerks.

The special duty of the comptroller of the treasurer's accounts is, to keep a check upon and examine the treasurer's accounts for naval and sick and hurt services; to keep an account of all monies received by the treasurer for such services, either from the exchequer, or from individuals, whereby to check the debtor side of his account; and in like manner to keep an account of all bills assigned upon him for payment, and of all king's warrants, as a check on the credit side of his account; to examine the accounts sent by the treasurer on the 15th and last days of every month, of his receipts and payments during these periods; and to state monthly an account current between the treasurer and the navy board, shewing the balance remaining in his hands on each head of service; to prepare copies of the said account for the treasury and admiralty; to prepare the annual estimates for parliament for the ordinary of the navy, and an annual account of the debt of the navy; to examine the treasurer's vouchers for all payments made for naval services, and

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when found correct, to sign the sections of his navy ledgers in testimony of such examination; to keep an account against every sub-accountant who receives money by way of imprest, and upon account for naval services, and, when properly accounted for, to give credit accordingly in whole or in part; to make out and transmit to the treasurer, for his guidance, a daily list of all bills for naval services assigned upon him for payment; to prepare the assignment upon all such bills, to register the same, and deduct the amount thereof from his balance, so as to be able at all times to give the navy board knowledge of the balance in the treasurer's hands, and the probable demands thereon for their government in directing money into his hands: it is also a part of his duty to superintend the ticket office, the business of which office is to cast the wages of officers and ship-keepers borne on board your Majesty's ships in ordinary, in order to prepare the annual ordinary estimates for parliament; to estimate the amount of the money remaining due on ships books, which makes part of the debt of the navy; to prepare annually an account of the number of seamen and marines borne and mustered in the service, upon a medium of each month; to bring to account monthly, in conjunction with the treasurer's and comptroller's offices, the amount of all payments to ships and yards; to assist in making up ships and yard books, and to adjust the various payments made by list and assigned tickets; to adjust and transcribe the lists transmitted twice a year from the admiralty for paying officers entitled to half pay; to adjust ships books for payment, by examining them with the muster books and stop books; to set off payments made by advance on annual lists, or list of officers and assigned tickets; to trace such men as appear to come from or go into different ships, in order to prevent double payments; to enter commission and warrant officers on the annual list, and list of officers, to enable them to receive their wages before the pay of the ship; to enter officers and seamen on a list of arrears when the pay books are made up and closed; to make out bond tickets when the originals are lost; to examine the certificates of pilotage given by the commanders of your Majesty's ships and vessels, and to enter the same; to make out tickets and lists for unserviceable men, and to assign those and dead men's tickets for payment; to make out certificates of the time of service in the navy of officers, seamen, and marines, when necessary; to examine the muster books and stop books transmitted by the commanders of your Majesty's ships and vessels, and to certify to the navy board how far they have complied with their instructions, in order to the passing of their accounts; to examine and check purser's victualling books by the muster books, towards passing their accounts at the victualling office; to examine and adjust purser's stop, bed, and tobacco lists by the stop books; to examine marine effective and embarkation lists by the muster rolls and ships books: and to report to the board on all references respecting wages. It is now likewise a part of his duty, jointly with the comptroller of the storekeeper's accounts, to superintend the stop office, and attend that all contracts for stop be properly complied with, and that all orders given by the navy board be duly executed, and, jointly with

with his colleague, to controul and state the accounts of the storekeeper and accountant of the said office, and to certify the same previous to their being laid before the board; and generally to consult and advise with the other members of the board how best to transact all matters relative to the navy committed to their care and management.

His attendance is in general daily; he has a salary of 500l. a year, reduced by the shilling and civil list duties to 462l. 10s.; he has an allowance of 300l. a year for what is called the army victualling business; also an allowance at present of 80l. a year for house rent, reduced by deductions to 74l.; and coals and candles for his use, not to exceed in amount 90l. a year; and considers himself as entitled to gratuities on the appointment of clerks in his department, and in the ticket office; also a moiety thereof in the sloop office.

The total amount of his certain annual income is 836l. 10s. exclusive of the benefit of coals and candles, and the gratuities on the appointment of clerks.

The special duty of the comptroller of the victualling accounts is, to keep a check on the treasurer's victualling accounts; to receive monthly from the commissioners for victualling your Majesty's navy, a list of all bills made out at their office for victualling services; to enter the same, and also to write off such as are assigned for payment within the month, by a list received monthly from the victualling office; to receive and enter the cashier of the victualling's list of receipts and payments, which he transmits every fortnight; to receive monthly from the commissioners of the victualling a list of all money received by, and of bills assigned on the treasurer, and from the treasurer a list of all payments made to him by individuals, and to examine the same by the cashier's list of receipts and payments; to examine the treasurer's vouchers for all payments on account of the victualling, to compare the same with the list of bills assigned, and the cashier's list of payments, and when found correct, to assign the sections of his victualling ledger in testimony of such examination; to attend the payment of ships and recalls in his turn at the pay office in London, and the payment of Deptford and Woolwich yards; and generally to consult with the other members of the board how best to transact the business committed to their charge.

His attendance is in general daily: he has a salary of 500l. a year, reduced by the shilling and civil list duties to 462l. 10s.; an allowance of 300l. a year for what is called the army victualling business; 80l. a year for house rent, reduced by deductions to 74l.; coals and candles for his use, not to exceed in amount 90l. a year; an allowance of 13s. 6d. per day for each day's attendance on payments at the pay office; and 40s. a day when attending the payment of the yards or ships at Deptford and Woolwich; and gratuities on the appointment of clerks in his department.

The total amount of his certain annual income is 836l. 10s. exclusive of the benefit of coals and candles, the occasional allowance for attending payments, and the gratuities on the appointment of clerks.

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The special duty of the comptroller of the store keepers accounts is, to attend that the several store keepers, and other officers of your Majesty's dock yards, keep the accounts of the receipt and issue of stores, according to the order and method directed by their instructions, and that they duly transmit the same, and the abstract thereof, to his office; to compare the abstracts of the respective store keepers with the books signed by the several officers of the receipt and issue of stores, and to cause any mistake that shall be found therein to be rectified; to cause the abstracts of the receipts and issues to be entered in a ledger, by way of debtor and creditor, under each species of stores, and in each yard distinct, in order at all times to give information how the store houses are furnished with each species; to compare with the books of receipts and issues the books which are sent from the store keepers of the stores issued from each ship and service, and cause to be entered in a book for that purpose, under the head of each ship and service, the quantity and quality of each sort of materials expended on the same, and the price, that the charge of materials for each ship or service may distinctly appear; to compare the charge of each work, when finished, with the estimate made for the same; at the time of taking the yearly survey of the stores, to state and pass each store keeper's account for the preceding year, bring the same to a balance to the time of taking such a survey, and to compare the said balance with the stores found remaining at the survey; to present to the navy board the state of each store keeper's accounts so balanced, with the difference between the said balance and the stores found at the survey; to controul the accounts of the clerk of the cheque, of the rope yards, and of all other persons entrusted with stores in any part of your Majesty's dominions; and once a year, or oftener, in case of the death or removal of the store keepers, or determination of the service, to state their accounts, and present the same to the navy board; it is now likewise a part of his duty, jointly with the comptroller of the treasurer's accounts, to superintend the sloop office, and inspect into all matters relative to the providing of sloop cloaths for the use of the seamen belonging to your Majesty's ships; to see that all contracts for them be properly complied with, and that all orders given by the navy board relative to them be duly executed; and to state and controul the accounts of the store keepers and accountant of the said sloops; to attend in his turn the payment of ships and recalls at the pay office in London, and the payment of Deptford and Woolwich yards; and generally to consult and advise with his fellow officers how to transact all affairs committed to the charge and management of the navy board to the best advancement of your Majesty's service.

His attendance is in general daily; he has a salary of 500l. a year, reduced by shilling and civil list duties to 462l. 10s.; also an allowance of 300l. a year for what is called the army victualling business; an allowance of 80l. a year for house rent, reduced by deductions to 74l. and coals and candles for his use, not to exceed in amount 90l. a year; an allowance of 13s. 6d. per day for each day's attendance on payments at the pay office; and 40s. a day when attending the payment of Dept-

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ford and Woolwich yards, or ships there; gratuities on the appointment of clerks in his department, and a moiety of those in the sloop office.

The total amount of his certain annual income is 836l. 10s. exclusive of the benefit of coals and candles, the occasional allowance for attending payments, and the gratuities on the appointment of clerks.

The extra commissioner has no particular branch allotted him, but his special duty appears to be to examine the journals of captains and lieutenants, and their general certificates, masters log books and journals, and report to the board any omission or neglect therein; to examine the cases of run men, the clerk of the cheque's weekly musters of the ships and vessels at the different ports, and the returns of masters, surgeons and surgeon's mates, belonging to the said ships; the monthly returns of officers absent with or without leave, the returns of the superintending masters of the ships in ordinary, and their reports of the conduct of the warrant officers; to examine the account of cordage received and issued at the different yards, and to attend that a proper proportion is kept ready for service at the yards; to attend the examination of midshipmen, touching their qualifications to serve as lieutenants, and in his turn the payment of wages at the pay office, London, and of the ships and yards at Deptford and Woolwich; and generally to consult with the other members of the board how best to transact the business committed to their charge.

His attendance is daily: he has a salary of 500l. a year, reduced by the shilling and civil list deductions to 462l. 10s. an allowance of 300l. a year for what is called the army victualling business; an allowance of 80l. a year for house rent, reduced by deductions to 74l. and coals and candles for his use, not to exceed in amount 90l. a year; also an allowance of 13s. 6d. a day for each day's attendance on payments at the pay office, and 40s. a day when attending the payment of Deptford and Woolwich yards, or ships there; and certain gratuities on the appointment of clerks in his apartment.

The total amount of his certain annual income is 836l. 10s. exclusive of the benefit of coals and candles, the occasional allowance for attending payments, and the gratuities on the appointment of clerks.

The duty, attendance, salary, and emoluments of the commissioners resident at the dock yards shall be stated, when we report upon the several yards to which they respectively belong.

The duty of the two assistants to the surveyor of the navy is to examine and correct all contracts for building and repairing ships and vessels in the merchants yards; to superintend the work while the ships are building, and report occasionally to the surveyor and navy board thereon; to certify when the several payments to the contractors become due; to superintend the making of masts, yards, and the building of boats at the said yards, which are divided into two districts; that under the first assistant comprising part of the river Thames extending from Rother-

Rotherhithe church to Deptford Green, and the several yards at Liverpool, Bristol, Northam, Bursledon, Bucklersheard, and East Cowes; that under the second assistant comprising that part of the river Thames from Limehouse to Blackwall, and the several yards at Itchenor, Shoreham, Sandgate, Dover, Sandwich, Frinsbury, Gravesend, Mistle Thorn, and Harwich: they are also to examine the weekly progress of the work upon ships building, repairing, and laid up in ordinary at the several dock yards, and to abstract the whole into a weekly account, which is transmitted from the navy board to the admiralty, and a monthly account of the same to be laid before your Majesty; they are likewise to examine and report upon the quarterly specifications of stores from all the dock yards, and on the quarterly returns for all glaziers and painters work; to form estimates, calculations, and comparisons in the shipwright line, from the accounts sent from the several yards for the guidance of the board relative to the state of stores at each yard; to examine and report to the surveyor how far the prices demanded on all extra bills, and work not done upon contract, are reasonable, and likewise how far the proposals for work to be done in the yards by job are proper; to keep an account of the earnings on each article of work done by task or job in building or repairing of ships at the dock yards, according to a general scheme established for that purpose; to draw out and cast all schemes and calculations for stores, estimates, proportions, &c. that are at any time directed by the surveyor or the board; to keep a book of the state of the moorings, as sent from the several dock-yards; and to keep a schedule of the plans, drawings of buildings, &c. at the several yards.

The attendance of the first assistant is daily when in London; he has a salary of 300l. a year, reduced by the shilling and civil list duties to 277l. 10s.; also an allowance of 50l. a year for house rent, reduced by deductions to 46l. 5s. making together 323l. 15s.; he has an allowance of 15s. a day for travelling expences, when visiting the yards in his district, and the amount of the chaise hire actually paid by him; and he occasionally receives presents of a few dozens of liquor from the builders in the merchants yards.

The attendance of the second assistant is daily: he has a salary of 200l. a year, reduced by the shilling and civil list duties to 185l.; also an allowance of 30l. a year for house rent, reduced by deductions to 27l. 15s. making together 212l. 15s.; he has also an allowance of 10s. a day for travelling charges when visiting the yards in his district, and the expence actually paid by him for chaise hire; and he occasionally receives presents of a few dozens of wine from builders in merchants yards.

The duty of the assistant to the clerk of the acts is the same as that of secretary in any other office, there being no person of such description in this, to receive and read all letters to the board, and minute their refo-

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resolutions thereon, as well as all business done by attendance or conference; to refer and receive back from the offices to which they relate the reports on subjects which cannot be immediately determined, and to take the final resolution of the board thereon; to sign all letters to contractors, on demands made from the officers of the yards for sending in stores, and all such other letters as are not necessary to be signed by the board; to attest copies of orders and minutes to such officers as they relate to; and to accept all such bills of exchange as are ordered by the navy board for acceptance; and generally to assist the clerk of the acts in every part of his official duty.

His attendance is constant and unremitting: he has a salary of 300l. a year, reduced by the shilling and civil list duties to 277l. 10s.; an allowance of 150l. a year for what is called the army victualling business; an allowance of 50l. a year for house rent, and of 50l. more for coals and candles; he has likewise a moiety of the fees, gratuities, and perquisites received by the chief clerk in his department, which in the year 1784 amounted to 599l. 6s. making the whole of his net receipt in that year, 1126l. 16s.

The duty of the store keeper and accomptant of the sloop office is, to inspect the slops received from the contractor, and on approval thereof to grant the certificates for the same; to examine all store keepers and purfers accounts of slops received, and to grant certificates of the settlement of such accounts; to correspond with the contractors, store keepers, and purfers relative thereto; to keep an account of all money received by him by way of imprest for paying the poundage to purfers on issuing slops and other contingencies of the office; and to make up a quarterly account of his receipts and payments, and deliver the same with the vouchers into the comptroller's office; and generally to superintend every transaction and occurrence in this department.

His attendance is in general daily: he has a salary of 200l. a year net, an allowance of 50l. a year for house rent, with eight chaldron of coals, and ten dozen pounds of candles.

It has already been stated, that the offices immediately under the inspection and charge of the comptroller of the navy are those for bills and accounts and foreign accounts, and for seamen's wages; the business of his office for bills and accounts is to make abstracts of the contracts made with the board that the bills for all stores supplied, and services performed pursuant thereto, may be properly checked and examined before such bills are allowed and passed by the board: to examine all bills made out at the yards, and see that they are agreeable to the terms of the contracts and warrants relating thereto, and that no wrong computations are made in any article; to examine and state the accounts of all admirals, commanders, and other officers, for their disbursements on your Majesty's service at home and abroad, and to make such observations thereon as may render the same as clear as possible to

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the board for their audit and determination; to examine and state the accounts of the clerks of the cheque and naval officers of all the yards, both at home and abroad, in order to ascertain whether they are conformable to the rules and establishments prescribed, and when found right to take the board's directions for the allowance thereof; to examine and state all accounts of disbursements for raising men for your Majesty's service, and to report to the board whether they are conformable to the instructions the officers received from the lords of the admiralty; to state to the board the nature of all claims payable by bill for freight of transports, tenders, armed vessels, and other craft employed in your Majesty's service; to examine and state the accounts of disbursements made by the agents for transports, check and examine the contingent accounts of the solicitor to the admiralty and navy, the contingent accounts of the admiralty office, treasurer of the navy's office, and navy office, and the bills of the several tradesmen for articles supplied and repairs done; to make out bills for the pay of flag officers and their secretaries, for rewards to persons acting as judges advocate, and provosts martial, schoolmasters for teaching navigation, to pilots for piloting your Majesty's ships, and for the wages of such officers whose circumstances will not permit their being paid on the ship's books; to examine the claims made under several acts of parliament for premiums for the importation of naval stores; to examine and state to the solicitor of the admiralty for his opinion the claims for bounty for taking or destroying the enemies ships of war or privateers; to examine the claims for subsistence and passage of shipwrecked and distressed British seamen; to make out bills for all the above services (the yard bills excepted) register the same, post them against the contracts they relate to, and make entries of them at large in the books of the office, so that the amount of the course of the navy may be always known, and recourse had to the contents of any particular bill when required; to keep proper books, and take care of all vouchers, that recourse may be had to any past transaction, for which the public money has been ordered to be paid by the board; to prepare orders for the payment of all bills of exchange accepted by the board; examine the accounts of all slops, beds, and surgeons necessaries furnished for your Majesty's service; to examine the accounts of stationary ware supplied for the use of the admiralty office, treasurer of the navy's office, and navy office, and to make out Bills for the same; to make out bills quarterly for the salaries of the lords of the admiralty, treasurer and commissioners of the navy, the clerks and instruments employed in their offices, and for the salaries of all the officers and clerks in the service of the navy in foreign parts; and to make out bills half yearly for all naval pensions, and for such incidental charges, rewards, and gratuities as occasionally occur in the course of the public service; to prepare lists of all bills payable in course for the use of the office of the comptroller of the treasurer's accounts; to compute and set off thereon such interest as may become due on navy bills, and also to set off such interest on the bills themselves; to examine, state, and pass the cash accounts of the paymaster

master of the marines; to attend upon the stating and passing all accounts and bills, that the proper abatements for imprests, mulcts, &c. which relate thereto, be duly made thereon, so that no more than the real balance due may be paid; to keep accounts of the payments of monthly wages allowed to the artificers and others serving in the yards abroad, and to draw out warrants for the payment thereof; to examine and register the payments of your Majesty's bounty made by the several clerks of the cheque and naval officers to volunteer seamen, and to examine and enter the claims of such as had not the opportunity of receiving the bounty while in the service; to extract from the accounts of the naval store-keepers abroad the particular sums advanced to the surgeons of your Majesty's ships to enable them to purchase necessaries for sick and hurt seamen, in order that the same may be charged against the surgeons wages until properly accounted for; to make out accounts of all expences payable by bill, and remaining unsatisfied on the 30th of September and 31st of December annually, that the same may be added to the general debt of the navy at those periods; to collect the accounts of all extraordinary charges paid with naval money, in order to account for the annual expences exceeding the grants of parliament; to furnish the assessors of the land-tax with the list of all persons belonging to the navy office who receive salaries, and also of all those who receive pensions on the ordinary estimate of the navy, with the annual amount payable to each person; and likewise to prepare and transmit to the treasurer of the navy quarterly lists of such salaries as are liable to the civil list duty, and half yearly of all pensions which are liable to the same, and to send duplicates of such lists to the receiver of the said duty.

The afore-mentioned duty is executed (under the inspection of the comptroller) by a chief, and seventeen other clerks.

The particular duty and attendance of each is set forth in the Appendix.

The salary, allowances, fees, gratuities, and net annual receipt of each of the said clerks, in the year 1784, was as follows:

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COMPTROLLER'S OFFICE for Bills and Accounts.

Stations.	Salaries.		Allowance.		Fees and Gratuities.		Total.		Deductions		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Chief Clerk	100	0 0	140	0 0	1737	0 6	1977	0 6	10	10 0	1966	10 6
2d Clerk	110	0 0	60	16 0	601	4 6	772	0 6	7	10 0	764	10 6
3d Clerk	80	0 0	20	0 0	68	15 0	168	15 0	2	10 0	166	5 0
4th Clerk	60	0 0	20	10 0	166	9 0	246	19 0	1	10 0	245	9 0
5th Clerk	60	0 0	10	10 0	68	15 6	139	5 6	1	10 0	137	15 6
6th Clerk	50	0 0	13	10 0	138	17 0	202	7 0	0	0 0	202	7 0
7th Clerk	50	0 0	0	0 0	0	0 0	50	0 0	0	0 0	50	0 0
8th Clerk	50	0 0	20	10 0	83	7 0	153	17 0	0	0 0	153	17 0
9th Clerk	50	0 0	0	0 0	0	17 0	50	17 0	0	0 0	50	17 0
10th Clerk	50	0 0	0	0 0	19	2 0	69	2 0	0	0 0	69	2 0
11th Clerk	50	0 0	3	10 0	12	18 0	66	8 0	0	0 0	66	8 0
12th Clerk	50	0 0	3	10 0	5	5 0	58	15 0	0	0 0	58	15 0
13th Clerk	50	0 0	0	0 0	0	2 6	50	2 6	0	0 0	50	2 6
14th Clerk	50	0 0	3	10 0	0	0 0	53	10 0	0	0 0	53	10 0
15th Clerk	50	0 0	3	10 0	0	0 0	53	10 0	0	0 0	53	10 0
1st Extra do.	50	0 0	0	0 0	0	0 0	50	0 0	0	0 0	50	0 0
2d Extra do.	50	0 0	3	10 0	0	0 0	53	10 0	0	0 0	53	10 0
Temporary do.	52	10 0	3	10 0	0	0 0	55	12 6	0	0 0	55	12 6

The business of the comptroller's office for seamen's wages, is to make out estimates quarterly of the amount of the wages due to officers and men belonging to ships and vessels in sea pay, in order to ascertain the debt due thereon; to attend the payments of all your Majesty's ships, dock yards, and all payments for any other service made in that part of the treasurer's office which is under the management of his paymaster, by way of check upon the treasurer; to keep a check upon the paymaster in all his receipts and payments, which are posted in ledgers, adjusted monthly, and the balance struck; to assist in making up ship and yard books, half pay lists, &c. after the recals are finished, and to adjust the sums to be allowed thereon in order to the treasurer's passing his accounts; to keep a check ledger, wherein all the treasurer's payments, after the several books are made up and classed, are posted, which payments are brought to an abstract at the end of every year; to examine and check the allowances to be made the treasurer upon the ships and yard books, and his receipts for defalcations previous to his accounts passing the navy board; to examine and certify the state of the accounts of the commanders of your Majesty's ships, that they have conformed in all things to the instructions given them by the lords commissioners of the admiralty, respecting their not bearing more men upon their books than their established complement, and that none have been borne irregularly; to adjust the

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proper number of officers and servants allowed to each ship; to post into ledgers kept for that purpose the account of the seamen sent sick on shore from the several ships to the hospitals, &c. in order to check the several purfers of the number of men that appear to have been sick at the time of sea victualling; to make out an account of all charges for cloaths and sick quarters charged against the men upon the pay books, that the same may be abated from their wages; to examine the purfers' accounts of men sent sick on shore, by the returns from the hospitals posted in the ledgers above-mentioned, and to cast the number of men that appear to be sick during the time of sea victualling, which number is afterwards certified on the victualling books, in order to check the purfers for the same at the victualling office; to make up quarterly an account of defalcations due upon ships books, as the said ships are paid, in order to ascertain the debt thereon; to keep fundry lists for payment of claims in London, such as officers annual pay, officers and servants discharged from their several ships, half pay lists, lists of arrear, claims, defalcation lists, &c.; to make out extracts from the several pay books for the payment of seamen's wages, and afterwards to set off the same upon the said books, as well as all lists of prompt payments made before the ships are paid; to keep an entry of all the several clerks of the cheque's musters, in order to form the estimate of wages due to the several ships with greater exactness; to keep an entry of all admiralty orders and navy board minutes, as far as relate to the business of this office; to keep an entry of the payment of the several ships from time to time, and to post the same annually in ledgers, in order to check the treasurer's accounts; to keep a hurt book, containing all the names of the pensioners at the chest at Chatham, with a description of their hurts, in order to identify their persons when they apply at this office for certificates of their being alive, to enable them to receive the pension money due at the general payment of the chest, and to keep pay books, containing the payment of all such pensioners, &c. and to keep a check upon the paymaster to the treasurer of the navy, of all abatements that are made upon the several ship and yard books for the use of the said chest.

The afore-mentioned duty is executed (under the inspection of the comptroller) by a chief and fourteen other clerks; the particular duty and attendance is set forth in the Appendix.

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The salary, allowances, fees, and gratuities, and net annual receipt of each of the said clerks in the year 1784, were as follows:

COMPTROLLER'S OFFICE for Seamen's Wages.

Stations.	Salaries.		Allowances.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Chief Clerk	200	0 0	109	4 0	101	16 0	411	0 0	15	0 0	396	0 0
2d Clerk	50	0 0	109	4 0	192	6 0	351	10 0	0	0 0	351	10 0
3d Clerk	50	0 0	128	2 0	0	0 0	178	2 0	0	0 0	178	2 0
4th Clerk	50	0 0	30	0 0	0	0 0	80	0 0	0	0 0	80	0 0
5th Clerk	50	0 0	0	0 0	15	0 0	65	0 0	0	0 0	65	0 0
6th Clerk	50	0 0	127	15 0	0	0 0	177	15 0	0	0 0	177	15 0
7th Clerk	50	0 0	109	4 0	0	0 0	159	4 0	0	0 0	159	4 0
8th Clerk	50	0 0	109	4 0	0	0 0	159	4 0	0	0 0	159	4 0
9th Clerk	50	0 0	128	2 0	0	0 0	178	2 0	0	0 0	178	2 0
10th Clerk	50	0 0	114	1 0	2	0 0	166	1 0	0	0 0	166	1 0
11th Clerk	50	0 0	128	2 0	0	0 0	178	2 0	0	0 0	178	2 0
12th Clerk	50	0 0	27	13 0	5	5 0	82	18 0	0	0 0	82	18 0
13th Clerk	50	0 0	16	2 0	5	5 0	71	7 0	0	0 0	71	7 0
14th Clerk	50	0 0	5	19 0	5	5 0	61	4 0	0	0 0	61	4 0
15th Clerk	50	0 0	1	0 0	0	0 0	51	0 0	0	0 0	51	0 0

The business of the surveyor's office, as described in the special duty of that officer, is executed by a chief and seven other clerks.

The particular duty and attendance of each is set forth in the Appendix.

The salary, allowances, fees, and gratuities, received by each of the said clerks, and their net receipt in the year 1784, were as follows:

SURVEYOR'S OFFICE.

Stations and Salaries.	Allowances.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.			
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.		
Chief Clerk	100	0 0	10	0 0	573	11 8	683	11 8	2	10 0	681	1 8
2d Clerk	70	0 0	0	0 0	301	19 6	371	19 6	1	15 0	370	4 6
3d Clerk	60	0 0	0	0 0	77	0 0	137	0 0	1	10 0	135	10 0
4th Clerk	50	0 0	0	0 0	0	0 0	50	0 0	0	0 0	50	0 0
5th Clerk	50	0 0	0	0 0	28	15 6	78	15 6	0	0 0	78	15 6
6th Clerk	50	0 0	0	0 0	22	1 0	72	1 0	0	0 0	72	1 0
7th Clerk	50	0 0	0	0 0	9	1 6	59	1 6	0	0 0	59	1 6
8th Clerk	50	0 0	0	0 0	0	0 0	50	0 0	0	0 0	50	0 0

The business of the office of clerk of the acts, as described in the special duty of that office, is executed by a chief and fifteen other clerks; the particular duty and attendance of each is set forth in the Appendix.

The salary, allowances, fees, and gratuities, and net receipt of each of the said clerks, in the year 1784, were as follows:

CLERK of the ACTS' OFFICE.

Stations.	Salaries.		Allowances.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Chief clerk	100	0 0	80	0 0	649	6 0	829	6 0	2	10	826	16 0
2d clerk	70	0 0	70	0 0	63	4 9	203	4 9	10	0	193	4 9
3d clerk	60	0 0	10	0 0	114	0 0	184	0 0	10	0	174	0 0
4th clerk	50	0 0	10	0 0	124	13 6	184	13 6	0	0	184	13 6
5th clerk	70	0 0	0	0 0	100	16 6	170	16 6	3	0	167	16 6
6th clerk	50	0 0	10	0 0	74	17 6	134	17 6	0	0	134	17 6
7th clerk	50	0 0	10	0 0	54	14 0	114	14 0	0	0	114	14 0
8th clerk	50	0 0	10	0 0	80	0 0	140	0 0	0	0	140	0 0
9th clerk	50	0 0	5	5 0	42	8 9	97	13 9	0	0	97	13 9
10th clerk	50	0 0	0	0 0	0	0 0	50	0 0	0	0	50	0 0
11th clerk	50	0 0	0	0 0	0	0 0	50	0 0	0	0	50	0 0
12th clerk	50	0 0	1	1 0	0	0 0	51	1 0	0	0	51	1 0
13th clerk	50	0 0	0	0 0	0	10 6	50	10 6	0	0	50	10 6
14th clerk	50	0 0	0	0 0	0	10 6	50	10 6	0	0	50	10 6
15th, or junior clerk	52	0 0	0	0 0	0	9 6	52	9 6	0	0	52	9 6
Petition clerk	50	0 0	20	0 0	45	0 0	115	0 0	0	0	115	0 0

The business of the office of comptroller of the treasurer's accounts, as described in his special duty, is executed under his inspection by a chief and four other clerks.

The particular duty and attendance of each is set forth in the Appendix.

The salary, allowances, fees, and gratuities, received by each of the said clerks, in the year 1784, were as follows:

COMP-

COMPTROLLER of the TREASURER'S ACCOUNTS OFFICE.

Stations.	Salaries.		Allowances.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Chief clerk	100	0 0	60	10 0	369	9 0	529	19 0	22	10 0	507	9 0
2d clerk	70	0 0	55	10 0	63	15 0	189	5 0	1	15 0	187	10 0
3d clerk	60	0 0	22	0 0	35	3 0	117	3 0	1	10 0	115	13 0
4th clerk	50	0 0	17	0 0	28	2 6	95	2 6	0	0 0	95	2 6
5th clerk	50	0 0	7	0 0	23	11 0	80	11 0	0	0 0	80	11 0

The business of the ticket office, as before described, is executed under the inspection of the comptroller of the treasurer's accounts, by a chief and nineteen other clerks.

The particular duty and attendance of each is set forth in the Appendix.

The salary, allowances, fees, and gratuities, received by each of the said clerks, in the year 1784, were as follows:

TICKET OFFICE.

Stations.	Salaries.		Allowances.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Chief clerk	300	0 0	0	0 0	416	19 6	716	19 6	20	0 0	696	19 6
2d clerk	200	0 0	0	0 0	215	1 6	415	1 6	15	0 0	400	1 6
3d clerk	50	0 0	0	0 0	457	2 6	507	2 6	0	0 0	507	2 6
4th clerk	50	0 0	128	2 0	22	8 3	201	0 3	0	0 0	201	0 3
5th clerk	50	0 0	0	0 0	62	6 6	112	6 6	0	0 0	112	6 6
6th clerk	50	0 0	109	18 0	125	16 0	285	14 0	0	0 0	285	14 0
7th clerk	50	0 0	128	2 0	8	1 0	186	3 0	0	0 0	186	3 0
8th clerk	50	0 0	128	2 0	0	0 0	178	2 0	0	0 0	178	2 0
9th clerk	50	0 0	128	2 0	0	0 0	178	2 0	0	0 0	178	2 0
10th clerk	50	0 0	112	14 0	80	0 0	242	14 0	0	0 0	242	14 0
11th clerk	50	0 0	69	13 0	8	0 0	127	13 0	0	0 0	127	13 0
12th clerk	50	0 0	0	0 0	113	11 0	163	11 0	0	0 0	163	11 0
13th clerk	50	0 0	128	2 0	1	6 6	179	8 6	0	0 0	179	8 6
14th clerk	50	0 0	0	0 0	127	10 0	177	10 0	0	0 0	177	10 0
15th clerk	50	0 0	34	7 6	163	11 0	247	18 6	0	0 0	247	18 6
16th clerk	50	0 0	0	0 0	85	0 0	135	0 0	0	0 0	135	0 0
17th clerk	50	0 0	5	15 6	31	5 0	87	0 6	0	0 0	87	0 6
18th clerk	50	0 0	0	0 0	55	0 0	105	0 0	0	0 0	105	0 0
19th clerk	50	0 0	0	0 0	21	15 6	71	15 6	0	0 0	71	15 6
20th clerk	50	0 0	0	0 0	113	15 0	163	15 0	0	0 0	163	15 0

The

The business of the office of the comptroller of victualling accounts, as described in his special duty, is executed under his inspection by a chief and two other clerks. The particular duty and attendance of each is set forth in the Appendix.

The salary received by each of the said clerks in the year 1784, was as follows:

COMPTROLLER of the Victualling Accounts Office.

Stations.	Salaries.		Allowances.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Chief clerk	100	0 0	—	—	—	—	100	0 0	2	10 0	—	97 10 0
2d clerk	50	0 0	—	—	—	—	50	0 0	0	0 0	—	50 0 0
3d clerk	50	0 0	—	—	—	—	50	0 0	0	0 0	—	50 0 0

The business of the office of comptroller of store-keeper's accounts, as described in his special duty, is executed under his inspection, by a chief and eight other clerks.

The particular duty and attendance of each is set forth in the Appendix.

The salary, fees, and gratuities, received by each of the said clerks, in the year 1784, were as follows:

COMPTROLLER of Store-keeper's Accounts Office.

Stations.	Salaries.		Allowances.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Chief clerk	100	0 0	—	—	7	15 0	107	15 0	2	10 0	—	105 5 0
2d clerk	50	0 0	—	—	0	0 0	50	0 0	0	0 0	—	50 0 0
3d clerk	50	0 0	—	—	0	0 0	50	0 0	0	0 0	—	50 0 0
4th clerk	50	0 0	—	—	0	0 0	50	0 0	0	0 0	—	50 0 0
5th clerk	50	0 0	—	—	0	0 0	50	0 0	0	0 0	—	50 0 0
6th clerk	50	0 0	—	—	0	0 0	50	0 0	0	0 0	—	50 0 0
7th clerk	50	0 0	—	—	0	0 0	50	0 0	0	0 0	—	50 0 0
8th clerk	50	0 0	—	—	0	0 0	50	0 0	0	0 0	—	50 0 0
9th clerk	50	0 0	—	—	0	0 0	50	0 0	0	0 0	—	50 0 0

The business of the sloop office before described, is executed under the joint inspection of the comptroller of the treasurer's accounts, and comptroller of the store-keeper's accounts, by a store-keeper, a chief, and three other clerks.

The

The duty and attendance, salary and emoluments, of the store-keeper, have already been specified. The particular duty and attendance of each of the clerks is set forth in the Appendix.

The salary, fees, and gratuities, received by each of them in the year 1784, were as follows:

SLOOP OFFICE.

Stations.	Salaries.		Allowances.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
Chief clerk	100	0 0	—	—	138	8 0	238	8 0	—	—	—	238 8 0
2d clerk	50	0 0	—	—	50	8 2	100	8 2	—	—	—	100 8 2
3d clerk	50	0 0	—	—	67	8 6	117	8 6	—	—	—	117 8 6
Junior clerk	50	0 0	—	—	0	0 0	50	0 0	—	—	—	50 0 0

There are two clerks allotted to the extra commissioner, who are occasionally employed in other departments of the office; their duty and attendance is set forth in the Appendix.

The salary, allowances, fees, and gratuities, received by each of them in the year 1784, were as follows:

EXTRA COMMISSIONER'S CLERKS.

Stations.	Salaries.		Allowances.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
1st Extra Clerk	50	0 0	5	19 0	5	5 0	61	4 0	—	—	—	61 4 0
2d Extra Clerk	50	0 0	0	0 0	0	0 0	50	0 0	—	—	—	50 0 0

The inferior officers employed in this office, are a head messenger, three assistants, a messenger to the office for seamen's wages, and another to the ticket office, a porter, and a house-keeper: their duty is implied in their titles; and is set forth in the Appendix.

The salary, allowances, fees, and gratuities, received by each were, in the year 1784, as follows:

MES-

MESSENGERS, &c. to the NAVY OFFICE.

Stations.	Salaries.			Allowances.			Fees and Gratuities.			Total.			Deductions.			Net Receipt.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Head Messenger	50	0	0	78	6	4	30	0	0	158	6	4	0	0	0	158	6	4
1st Assistant ditto	30	0	0	77	1	0	10	0	0	117	1	0	0	0	0	117	1	0
2d Assistant ditto	20	0	0	90	7	3	14	10	0	124	17	3	0	0	0	124	17	3
3d Assistant ditto	20	0	0	57	7	0	10	0	0	87	7	0	0	0	0	87	7	0
Messenger to the Comptroller's office for seamen's wages	20	0	0	119	11	6	0	0	0	139	11	6	76	11	6	63	0	0
Messenger to the Ticket office	20	0	0	96	17	3	5	0	0	121	17	3	60	14	7	61	2	8
Porter - - - -	25	0	0	38	13	3	1	1	0	64	14	3	14	0	0	50	14	3
				alio livery cloaths to the value of 12l.									To his Predecessor, since dead.					
House-keeper -	40	0	0	40	0	0	4	16	6	84	16	6	30	0	0	54	16	6
													To her Serv.					

All the officers and clerks in this office are efficient, and perform their duty in person, except two of the messengers, namely, those attached to the comptroller's office for seamen's wages, and the ticket office, who execute theirs by deputy.

The stationary for this office is supplied by contract, and amounted in the year 1784, including that for the yards and flog office, to 4,268l. 11s. 1d.

The contingent expences of this office amounted in the same year, including the flog office, to the sum of 11,121l. 10s. 8d. the particulars of which are inserted in No. 112 of the Appendix. In the above sum, however, is included 1,855l. 19s. 2d. for making free foreign ships sold; 229l. 9s. 6d. for expences on removing to the new office; and 224l. 4s. 4d. repairs of the office; which being casual expences, and not likely to occur soon again, ought to be deducted from the annual amount, which will thereby be reduced to the sum of 8,811l. 17s. 8d.

That the whole annual expence of this office may appear at one view, we have composed and annexed to this Report a Table, shewing the amount of the salaries, allowances, fees, gratuities, and emoluments, received by the officers and clerks in this office, together with the amount of stationary and contingencies for the year 1784, by which it appears that the total amount for that year was 42,111l. 6s. 9d.; of which the sum

sum of 32,890l. 2s. 2d. was paid by the public, and the sum of 9,221l. 4s. 7d. by individuals. In this account, however, the expence of the solicitor to the admiralty and navy board is not included.

We had occasion to mention this officer in our Third Report upon the office of the Admiralty, and reserved the particular account of his duty and emoluments for this place, as he acts for the several offices of the admiralty, treasurer of the navy, and commissioners of the navy.

This officer is properly the assistant to the counsel for the affairs of the admiralty and navy; as such it is his duty to assist the admiralty counsel in the prosecution and defence of all suits wherein the admiralty and navy are concerned; to follow the directions of the counsel; to see, retain, and employ such counsel, attorneys, and proctors, as shall be judged requisite and proper; to enter all orders and directions he may receive from the lords of the admiralty, or commissioners of the navy; to keep a register of all causes in the prosecution or defence of which he is concerned, of the several proceedings therein, and final event thereof; to attend diligently to the prosecution and defence of all such causes and suits; and to execute all such orders and instructions as he shall from time to time receive from the admiralty and navy boards.

His attendance on this business is in general daily; he has a salary of 400l. a year, reduced by the shilling and civil list duties to 370l.; he also receives a moiety of the profits arising to the attorney employed by him on the town business, which in the year 1784 amounted to between 200l. and 300l.; he has likewise occasional advantages upon cases, actions, extents, bonds of indemnity, and other business arising from the official situation, which, upon an average, have produced him about 40l. a year; he is also occasionally employed by the commissioners for sick and hurt seamen, his emoluments from which amount to about 40l. annually; making his annual receipt, by virtue of this office, about 700l.; besides which, he receives about 250l. a year from his office of solicitor and comptroller of the droits of the admiralty, as stated in our Third Report.

Such is the state in which we found the office of the commissioners of your Majesty's navy, and such the duty, attendance, salaries, fees, gratuities, perquisites, and emoluments of the officers and clerks employed therein.

We now proceed, in obedience to the act by which we are constituted, to offer such observations as have occurred to us, and such plans for correction and improvement, as, from a minute and laborious inquiry, appear proper to be adopted; in the course of which we have examined the officers and clerks belonging to this office, and also the several officers and clerks of your Majesty's dock yards of Deptford, Woolwich, Chatham, Sheerness, Portsmouth, and Plymouth.

A short historical sketch of this office will serve to illustrate the observations, and the propriety of such regulations as we may hereafter propose.

The records of the office do not furnish us with any information further back than July 1660; but we understand, that the first establishment of a royal navy office was in the reign of King Henry the Eighth, who appointed certain officers, under the title of principal officers of his navy, to manage the civil branches thereof, under the lord high admiral; but those officers had no positive instructions for their guidance in the execution of their duty, until the reign of King Edward the Sixth, when certain ordinances were issued for the conduct of the officers entrusted with the management of the marine affairs; which ordinances form the basis of all the future instructions given for the conduct of the officers to whom the management of the civil branch of the navy has been committed. The officers at that time appointed to this duty were the vice admiral of the fleet, the master of the ordnance, the surveyor of marine causes, the treasurer, the comptroller, the general surveyor of the victualling, the clerk of the ships, and the clerk of the stores; who were directed to meet once a week at the office on Tower Hill, to consult together for the good order of the navy, and to report their proceedings once a month to the high admiral: particular duties were also allotted to each member.

The affairs of the navy appear to have continued under the management of such officers until the time of King James the First, who, in the sixteenth year of his reign, issued a commission, under the great seal to Sir Thomas Smith, and others, to inquire into frauds and abuses which had been committed in the navy, with power to remedy the same, and to manage, settle, and put the affairs of the navy into a right course.

This commission was determined upon the demise of King James the First, in 1625, when his successor, King Charles the First, issued a new commission to the same persons: by this commission the offices of the comptroller and surveyor were suspended during its continuance; and the same continued in force until the year 1628, when it was made void by a new commission, restoring the management of the affairs of the navy to the ancient principal officers established in the reign of King Edward the Sixth; but between this time and the breaking out of the civil war several commissions appear to have been issued for regulating and settling the affairs of the navy, during the continuance of which the functions of the original principal officers were always suspended.

Upon the restoration of King Charles the Second, his Majesty constituted a navy board by commission under the great seal, consisting of the treasurer, comptroller, surveyor, and clerk of the navy, who were styled principal officers; to whom, on the 4th July 1660, three commissioners were added, to assist the said principal officers in the management of the affairs of the navy.

In January, 1661, the Duke of York, then lord high admiral, established certain instructions now in use for the conduct of the four principal officers; the other three, being commissioners at large, had no particular line of duty allotted to them until the year 1666, when one of them

them was directed to take upon him so much of the comptroller's duty as related to the examination and controul of the treasurer's accounts; another that part which related to the victualling accounts; and in the year 1671 the third commissioner had that part of the comptroller's duty which related to the examination and controul of the store-keeper's accounts assigned to him; which, with the addition of one commissioner at large, is the present arrangement of the navy board.

Thus it appears that the constitution of this board, and the relative duty of its members, have undergone very little alteration for upwards of a century (except that the number of commissioners had occasionally varied from seven to ten) notwithstanding the great increase of the navy, and that the duty then prescribed the principal officers and commissioners remains nearly the same at this day; the consequence of which is, that several parts of the personal services allotted to the commissioners are now unavoidably left to clerks; amongst others, the strict investigation and examination of accounts, which, from the extension of the service, are not only multiplied in number, but immensely in amount; the voluminous and extended correspondence, together with the direction of the whole, and the execution of a part, occupying the whole time of the principals.

It appears, therefore, expedient to alter, in some measure, the present constitution of the board, and to form a system better adapted to the extension of the business.

The variety and importance of the affairs under the management of this board require, in our opinion, a general superintending and directing power to be lodged somewhere for the more regular and better conducting the whole; this power cannot be more properly placed than in the comptroller, who, by priority of his place, is at present instructed to conduct the business, and to lead his fellow officers. It should be his duty to arrange the whole of the business, and for the purposes of accuracy and dispatch, to divide it amongst the several members; to controul the expence in every branch of the office and its dependencies; visit the dock yards; attend the treasury, admiralty, and your Majesty's ministers; receive their confidential orders; see to the immediate and due execution thereof; and be responsible for the whole.

In order to enable the comptroller to perform this essential duty and trust, he ought to be relieved from any other specific line of duty, and his place supplied by a deputy comptroller, who should also be a sea-officer, have rank at the board next to the comptroller, and in his necessary absence conduct the business at the board, and be responsible for the same.

By the present constitution of the navy board, the business is divided into departments, over which a commissioner is supposed to superintend; but it appears that the business of each department is in fact conducted by the chief clerk thereof, the attendance at the board occupying in general the whole time of the commissioners; and as all business is dispatched at one board, where each commissioner has a voice, much embarrassment and delay must necessarily occur, and many important accounts passed with too slight an examination.

To remedy these and many other inconveniencies, not necessary to be mentioned, we are of opinion, that instead of the commissioners presiding over distinct and separate departments, committees should be formed, amongst whom the business should be so divided as to have competent officers of each branch, with time and opportunity to examine, digest, and conduct the part allotted to each committee, subject, however, ultimately to the opinion of the board at large.

For this purpose it will be necessary to increase the number of commissioners, an expence which will be fully repaid by the benefit accruing therefrom to this important service, and the savings which will be produced by their labours; the number of seven is too few, it has been found necessary very lately, and since our examination of the office, to add very properly another sea commissioner, which makes the present number eight, the standing peace establishment, one of the surveyors having died pending our inquiry, and no other appointed: in time of war the number has generally been ten, which we think necessary for properly conducting this very essential business, as well in peace as in war; and we conceive it will be for the benefit of the public to establish a constitution for this office, not calculated solely for peace, but for every purpose of the most active war.

We therefore propose that there should be ten commissioners resident in London, for conducting the business of the navy board.

The first commissioner, a sea officer, to be comptroller, to preside at the board, and conduct the general business thereof, &c. as before stated.

2d commissioner, a sea officer, and deputy comptroller.

3d commissioner, a shipwright officer.

4th, 5th, 6th, and 7th commissioners, gentlemen intelligent in the civil department of the business, or in accounts.

8th, 9th, and 10th commissioners, sea officers.

This board should be divided into three committees; namely, a committee of correspondence, a committee of accounts, and a committee of stores: the comptroller to belong to and preside at every committee.

The committee of correspondence to consist of the deputy comptroller, the surveyor, and one other commissioner.

The committee of accounts to consist of one sea officer, and two other commissioners.

The committee for stores to consist of two sea officers, and one other commissioner.

The committee of correspondence to conduct the correspondence of the board.

The committee of accounts to superintend, strictly examine, and pass all accounts; subject however to the approbation of the board at large.

The committee for stores to consider of the proper quantities of stores necessary to be provided for the service in general; to direct the distribution thereof; and to take cognizance of the receipt, issue, remains, and returns of stores of every kind whatsoever. When

When ships or vessels are to be purchased or hired for the service, the surveyor and sea commissioners to determine, from Reports made to them by the proper officers, and from the personal examination if they shall judge necessary, whether the vessels are fit, and to deliver their opinion in writing to the board, where all contracts of every kind whatever should be made, those for secret services only excepted, which are to be intrusted to the comptroller, who should be authorized to execute all such services, under the authority of the first lord of the treasury, or the first lord of the admiralty, signified by themselves or their respective secretaries. When the service has been performed, and the time is fit, the comptroller ought to lay his orders and his proceedings thereon before the board for their approbation; if a majority disapprove any part of his conduct, the board to submit the whole, with the reasons for disapproving, to the superior board from whence the orders originated, and whose decision thereon should be final.

When the voices shall be equal upon a question in any of the committees, the whole of the business to which it relates should be laid before the board for their determination; and when the voices at the board shall be equal, the comptroller to have in such case only, a second vote. Each committee should report upon their proceedings to, and the whole to be finally passed by, the board; the committee, however, should have power to dispatch the current business appertaining to each, for which they must be respectively responsible to the board; but no accounts to be finally passed without the concurrence of the board, and the signature of the comptroller or deputy comptroller annexed thereto.

These arrangements will require a chief officer to be attached to each of the committees, with such other assistance as may be found necessary.

The separation of the office of secretary from that of the clerk of the acts, is in our opinion now become absolutely necessary, the office of assistant to the clerk of the acts should be converted into that of secretary, who should attend the board when sitting, take minutes, see to the execution of the board's orders, carry on the correspondence, take care of the board's papers, and that the whole be duly registered, for all which he should be responsible, as well as for the secrecy therein. This officer, or his assistant, should constantly attend the committee of correspondence, and act as secretary thereto.

The chief officer attached to the committee of accounts shall be styled accountant general, and the one attached to the committee for stores, accountant for stores; each to act as secretary to the committee to which they are respectively attached.

The alteration proposed by the foregoing arrangement is the substitution of committees in lieu of the superintendance of the commissioners individually over different departments; it is not intended to disturb in other respects the present form of such departments, those of the clerk of the acts and of the examiner of the victualling accounts excepted; the first falls naturally into the office of secretary, and the other we propose to annex to that for the examination of the treasurer's accounts.

Having

Having thus given our opinion upon the constitution of this board, we proceed to state the proper compensation for the services required from its members.

It has already been stated that the official income of the commissioners, officers, and clerks, in this office, arises from a variety of receipts in salary, allowances, fees, gratuities, perquisites, and emoluments, a mode of compensation we have objected to in all our former Reports, and must continue to disapprove; in place of which, we recommend that there should be substituted and annexed to each office one certain salary, paid quarterly, free from all deductions: this salary ought to be adequate to the duty required and trust reposed, and estimated according to the various qualifications and circumstances necessary for the execution, which together form the title to reward.

Upon these principles we shall endeavour to the best of our judgement to allot to each officer a full and competent recompence for the service required of him; which we have already said should be free from all taxes and deductions whatever, for we cannot approve the diminution of the due reward of industry by duties and taxes, which could only be originally intended to affect sinecure places, not the actual compensation for efficient and laborious services. This subject, however, we shall have occasion to discuss at large in a further Report on the naval department; we only mention it here to shew, that we have had it in view throughout all the various regulations we have proposed in this and our former Reports.

The comptroller, being first in rank and in responsibility, should have a salary of 1,500*l. per annum*, and be re-imbursed the expence actually incurred by him on visiting the dock yards; those at Deptford and Woolwich excepted. The deputy comptroller should have a salary of 1,000*l. per annum*; the other eight commissioners should have salaries of 800*l. a year* each, and their expences paid when employed on visiting or paying the yards and ships there; but no allowance for attending payments, or any other duty in town.

The comptroller, deputy comptroller, and surveyor, ought to have houses provided for them contiguous to the office.

The secretary, on account of the unremitting attention required and confidence reposed, should have a salary of 1,000*l. a year*, and reside in the office, where coals and candle for his use should be allowed him.

Official houses, unless where constant residence is required, or the nature of the service makes the attendance of certain officers necessary at all hours for the dispatch of urgent business, are in our opinion improper, and liable to abuse; of this description also is the allowance of coals and candles, which ought never to be permitted to any person not actually residing in the office.

The practice of receiving premiums on the appointment of clerks, though sanctioned by long usage, is unbecoming, highly improper, pre-judicial

judicial to the public service, and ought to be totally abolished: the clerks in the various departments should succeed to vacancies in superior seats, according to seniority, unless upon due examination they are found not qualified, in which case the next in rotation in the branch properly qualified should succeed; this will cause an emulation, and be a spur to industry and ability. It is fit, however, that the commissioners should continue to have the choice of their own instruments; upon a vacancy, therefore, the commissioners should have in rotation the nomination of the junior clerk, subject to the approbation and appointment of the board, but no addition ought to be made to the establishment without the consent and approbation of the admiralty board.

The number of clerks required for executing the business of the secretary's office, we judge may be about fourteen; those now employed in the clerk of the act's office are of course the persons proper for this situation: their salaries ought to be as follows:

	£.	s.	d.	
Chief clerk, who must act as deputy secretary, and be assistant to the principal in all matters	600	0	0	<i>per annum.</i>
2d Ditto	300	0	0	
3d Ditto	200	0	0	
4th and 5th Ditto, each	150	0	0	
6th and 7th ditto, each	120	0	0	
8th and 9th ditto, each	100	0	0	
10th and 11th ditto, each	80	0	0	
12th, 13th, and 14th ditto, each	70	0	0	
All to rise in rotation, if qualified.				

Librarian, receiver of fees, and paymaster of contingencies, to be stationary	300	0	0	<i>per annum.</i>
Clerk of the petitions, ditto	120	0	0	

The above salaries to be paid quarterly, clear of all deductions, and to be in lieu of all fees, gratuities, allowances, and perquisites whatever.

The number of clerks in the office for bills and accounts may, we think, be reduced to fifteen: their salaries to be as follows:

	£.	s.	d.	
Head clerk, who is to be accountant general and act as secretary to the committee of accounts	800	0	0	<i>per annum.</i>
2d ditto	400	0	0	
3d ditto	250	0	0	
4th ditto	200	0	0	
5th ditto	150	0	0	
6th ditto	130	0	0	
7th ditto	120	0	0	

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	£.	s.	d.	
8th Clerk - - - - -	100	0	0	<i>per annum.</i>
9th and 10th ditto, each - - -	90	0	0	
11th and 12th ditto, each - - -	80	0	0	
13th, 14th, and 15th ditto, each -	70	0	0	

By the present arrangement in this office, the third clerk has the charge of the foreign accounts, and four clerks are employed under him for that service; we think three sufficient, under the direction of the 2d or 3d clerk, as the comptroller shall think fit.

The number of clerks in the office for seamen's wages may, when the arrears of the treasurer's accounts are brought up, be reduced to ten; their salaries to be as follows:

	£.	s.	d.	
Chief clerk - - - - -	500	0	0	<i>per annum.</i>
2d Clerk - - - - -	300	0	0	
3d, 4th, and 5th ditto, each - - -	150	0	0	
6th and 7th ditto, each - - -	120	0	0	
8th Clerk - - - - -	90	0	0	
9th Clerk - - - - -	80	0	0	
10th Clerk - - - - -	70	0	0	

In this distribution of salaries, it is intended that the 3d, 4th, and 5th clerks, should be those employed for attending payments at Portsmouth, Plymouth, Chatham, and Sheerness; the 6th and 7th at the pay office in London, at Deptford, and Woolwich, and assist the remaining three in the general business of the office.

	£.	s.	d.	
The salary of the first assistant to the surveyor should be - - - - -	350	0	0	<i>per annum.</i>
Of the second assistant - - - - -	250	0	0	

Which is to be in lieu of house rent, and all other perquisites; the first assistant to be allowed 15s. a day when travelling, and the second 10s. with the expence actually incurred for horse or chaise hire.

The number of clerks at present attached to the surveyor's department may be considerably reduced, as a great part of the business will be transferred by the proposed arrangement to the department for stores, to which the present chief clerk, with four others, should also be transferred: as we conceive three, or at most, four clerks, will be sufficient to execute the business remaining in the surveyor's office; their salaries to be as follows:

	£.	s.	d.	
1st clerk - - - - -	200	0	0	<i>per annum.</i>
2d ditto - - - - -	150	0	0	
3d ditto - - - - -	100	0	0	
4th ditto, if found necessary - - -	70	0	0	

(97)

The office for examination of the treasurer's accounts having now added to it that of the treasurer's victualling accounts, will probably require six clerks; their salaries to be as follows:

	£.	s.	d.	
Chief clerk - - - - -	500	0	0	<i>per annum.</i>
2d ditto - - - - -	250	0	0	
3d ditto - - - - -	150	0	0	
4th ditto - - - - -	100	0	0	
5th ditto - - - - -	90	0	0	
6th ditto - - - - -	80	0	0	

The number of clerks employed in the ticket office, though considerable, cannot be reduced under eighteen, on account of the necessity of having always a sufficient number of persons properly qualified to execute the duties of this important office; and although in time of peace a less number will be sufficient, yet the retaining them may be necessary, and they may be employed to assist occasionally in other branches of the office, as the comptroller shall think fit: the salaries to be as follows:

	£.	s.	d.	
Chief clerk - - - - -	500	0	0	<i>per annum.</i>
2d ditto - - - - -	300	0	0	
3d ditto - - - - -	200	0	0	
4th ditto - - - - -	200	0	0	
5th, 6th, and 7th ditto, each - - -	150	0	0	
8th and 9th ditto, each - - -	120	0	0	
10th ditto - - - - -	100	0	0	
11th and 12th ditto, each - - -	90	0	0	
13th, 14th and 15th ditto, each - -	80	0	0	
16th, 17th, and 18th ditto, each - -	70	0	0	

By the above arrangement, it is intended that the 2d, 3d, and 4th clerks should be employed in such parts of the business in the office in London as requires most ability and integrity; the 5th, 6th, and 7th in attending the payments at Portsmouth, Plymouth, Chatham, and Sheerness; the 8th and 9th the payments in London, Deptford, and Woolwich, and with the remainder to assist in the current business of the office, and afford aid to such other branches of the office in general as may occasionally require it.

The number of clerks in the office for examining the store-keeper's accounts may be reduced to seven; their salaries as follows:

	£.	s.	d.	
Chief clerk - - - - -	120	0	0	<i>per annum.</i>
The other clerks each - - - - -	70	0	0	

The number of officers and clerks necessary for the office of stores and shops may probably be as follows:

Chief

	£.	s.	d.
Chief clerk and accountant for stores, who is to act as secretary to the committee for stores	700	0	0
2d clerk	300	0	0
3d ditto	150	0	0
4th ditto	100	0	0
If more are necessary, each	70	0	0
Store-keeper and accountant for flops, and in lieu of house rent, coals, and candles	350	0	0
Ledger-keeper under him	150	0	0
A clerk, at	90	0	0
Another, at	70	0	0

This officer being in an office of trust, and responsible for the stores under his care, should have the nomination of his own instruments, subject to the approbation of the board.

The clerks at present employed in the office for examining the treasurer's victualling accounts may be distributed amongst such other branches as the comptroller shall think fit; the first clerk being of course the additional one to the office for examining the treasurer's accounts.

	£.	s.	d.
The salary of the head messenger to the board should be and he should reside in the office	100	0	0
His assistant	70	0	0
The four other messengers, each	52	10	0
The porter, to reside in the office	40	0	0
The house-keeper, for herself and servants	80	0	0

The payment of the contingent expences of the office to be transferred from the head messenger to an officer who shall be mentioned hereafter; and the salaries allotted to his assistant, and the other four, to be a full compensation for their duty; no errand money should be allowed, unless when they are sent to a certain distance from town.

Here we must observe, that the present practice of indulging all the clerks in this office with having the postage of their letters to and from the office paid, to the extent of one shilling per week, besides those on the public service, is improper, and ought to be discontinued. The postage of letters on the public service only should be paid, which letters ought to be produced to the secretary, and his initials thereon should be the authority to the paymaster of contingencies for re-imbursing the postage.

In determining the number of clerks requisite for executing the duties of the respective offices, we have necessarily reckoned upon due attendance, without which no judgement could be formed. This attendance ought to be daily, from ten o'clock in the morning until four in the afternoon, and should be strictly enforced, under penalties in case of failure.

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The chief clerks ought all to be in their seats by the hour of ten; and if any of the inferiors are later, a list of the defaulters should be laid before the board once a week, that the commissioners may pass such sentence on delinquents as they may think fit; and we would recommend that the penalty should be at the rate of 5s. a day, when absent without leave, for every 100l. a year salary, and so in proportion; and that the money arising therefrom should be distributed, at the pleasure of the board, in rewards to those who are most diligent and regular in their attendance. We must also recommend, that the comptroller, or deputy comptroller, do occasionally visit the several offices by the hour of ten in the morning, to see that the regulation is duly complied with; the present relaxed state of attendance makes this measure absolutely necessary.

We have had occasion, in our former Reports, to remark the bad consequences of permitting public officers to act as the agents of individuals; no where is this practice likely to be allowed with greater abuse than in this office; instances are not wanting of material detriment thereby to the public and to individuals: when we find gentlemen holding the humble situation of clerks at 50l. a year, and receiving by their agencies from 500l. to 600l. a year, it is not uncharitable to suppose that they submit to the former as instrumental to the latter. We are therefore decidedly of opinion, that this practice should be prohibited under severe penalties, as also that of being interested in any vessel hired for the public service, or in any stores or provisions purchased or sold for the use of the public. To this end, we recommend that every officer and clerk in this office should take and subscribe an oath of fidelity, and enter into a bond to thrice the amount of his annual salary, for the faithful performance of his duty, and that he will not receive, directly or indirectly, any fee, gratuity, perquisite, or emolument whatever, other than his established salary; that he will not act as agent to any person whatever having concern with government; or be interested in any stores, wares, merchandize, or provisions, purchased or supplied for the use of the navy, or in any ship or vessel employed in the service; or give notice to any person whatever, unless called upon by lawful authority, of any sum or sums of money remaining unpaid on ships books, or otherwise: upon proof of default, besides incurring the penalty of the bond, the offender should be dismissed from his office, and rendered incapable of serving your Majesty in any civil office whatever; and we also are of opinion, that the like penalty of dismissal and incapacity should attach on all those who may hereafter take or receive any premium or consideration whatever for the appointment of any clerk or other officer in your Majesty's civil service.

As a proper encouragement for officers to demean themselves faithfully, we are of opinion, that when, from age or infirmities, they are obliged to retire from their situations, an annuity should be granted them, not exceeding half the amount of their annual salaries; but that no superannuation should be allowed, unless from absolute incapability, and the rate determined by the station in which the officer has last served for twelve months.

We have said, that public officers ought to receive a full compensation for their services from the public; the salaries therefore to the efficient officers, and the annuities to those superannuated, should be included yearly in the ordinary of the navy.

Notwithstanding this regulation apparently throws upon the public the whole expence of this office, which at present is in part paid by individuals, yet, in fact, the public will not contribute more than it now does to such expence, for all fees and gratuities ultimately fall upon the public: the contractor calculates upon them when he offers his terms; the merchant adds them to the price of his commodity; and in the manner at present paid and received they are very liable to abuse; they may be a reward for civility, favour, or extra service; they may also be the purchase of undue preference, expedition, and sometimes procrastination.

It is not, however, our intention that the public should be altogether deprived of the contribution of individuals, but that the mode of contributing should be altered, and the contract between the public officer and the contractor removed.

Certain fees upon business done, and instruments issuing from this office, should, in our opinion, continue to be paid, according to a table hereunto annexed; but such fees ought to be received by a person appointed for that purpose, unconnected with any department in the office, who should give security in the sum of 2,000*l.* and likewise pay all the contingent expences of the office.

This office may very properly be attached to that of librarian, and executed by the same person, with the assistance of a clerk, should the comptroller think it necessary.

All such fees to be paid previous to any instrument being issued; the chief clerk in every office where the instruments are made out to mark thereon the amount of the fees payable, and keep a check on the receiver, by charging him with such fee in an account which is to be weekly transmitted to the accountant general; to whom also the said receiver should render an account weekly of his receipts and payments, with the vouchers for the latter; the receipts to be checked by the separate accounts of the respective chief clerks, and when found to agree, the weekly amount should be charged upon the receiver, in an account to be raised for that purpose, in which he is to have credit for his authorized and vouched disbursements; which account ought to be balanced once a quarter, and presented by the accountant general to the committee of accounts, who, having examined and approved the same, should direct so much of the balance remaining in the receiver's hands as they shall think fit to be paid to the treasurer of the navy. At the end of every year the receiver should make out a general account, and make oath thereto before a baron of the court of exchequer, which being examined and approved by the navy board, should be incorporated in the annual account of the treasurer.

In order to shew the rate at which all fees and gratuities are at present paid for business done, and instruments issued from this office, we have collected the same from the different returns delivered to us upon oath, and subjoined the account thereof in the Appendix.

Before

Before we quit this subject, it may be proper to observe, that in our following Report on your Majesty's dock yards, we shall have occasion to treat more at large of the poundage rate proposed in the Table, No. 114. At present we shall only remark, that it is our intention to recommend bringing the grand receipt of fees to the navy office by a certain poundage rate on the amount of all bills there issued for payment of services performed, and stores supplied.

We trust it will appear that the amount of this moderate rate will be more than sufficient to defray the contingent expences and stationary, both of the navy office and dock yards; should it, however, fall short in years of peace, the excess in time of war will fully compensate any such deficiency.

The following comparative statement of the present and proposed establishment of this office, will shew the difference in the expence to the public.

Present establishment.			Proposed establishment.		
	£.	s. d.		£.	s. d.
Amount of the salaries, allowances, fees, and gratuities, per Table No. 113.	26,721	0 0	Amount of the salaries to the ten commissioners and secretary	9,900	0 0
Add—The expence of one commissioner since appointed	880	0 0	Amount of salaries in the secretary's office	2,630	0 0
The annual expence of coals and candles allowed the eight commissioners	720	0 0	Ditto in the office for bills and accounts	2,700	0 0
The allowance of coals and candles to other officers	70	0 0	Ditto in the office for seamen's wages	1,730	0 0
The allowance for attending payments in town, &c.	220	0 0	Ditto in the surveyor's office	1,120	0 0
The allowance of postages to the clerks	250	0 0	Ditto in the office for examining treasurer's accounts	1,170	0 0
The comptroller's half pay	180	0 0	Ditto in the ticket office	2,620	0 0
	£.29,041	0 0	Ditto in the office for examining the storekeeper's accounts	540	0 0
Deduct — The amount of fees and gratuities paid by individuals	9,221	0 0	Ditto in the office for stores	1,910	0 0
			Ditto to messengers, &c.	500	0 0
Remains, paid ostensibly by the public	19,820	0 0		£.24,820	0 0
Difference	5,000	0 0			
	£.24,820	0 0			

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The stationary and contingencies we have not included in either statement, although a saving will be produced, and that not inconsiderable, by the attention of the comptroller and committee of accounts; neither have we noticed the premiums received by the commissioners on the appointment of clerks, which may be presumed to fall ultimately on the public by extra allowances and indulgencies.

It appears therefore that, after paying to every officer a full compensation for the duty required of him, the annual difference of expence to the public will be only 5,000*l.* an inconsiderable sum compared with the advantages which will be obtained, particularly that of removing the contract between the public officer and the contractor; but this sum too will be compensated by the fees received for the use of the public.

We have recommended that every officer and clerk in this office ought to enter into an engagement not to disclose to any person whatever, unless called upon by lawful authority, any sum or sums of money remaining unpaid on ships books, or otherwise: this practice will in some measure be remedied by prohibiting the officers from being agents; but it is further necessary, that the muster books should not be subject to the inspection of any person or persons, except those whose official duty it is to examine them: by the easy access which every clerk, or even messenger, belonging to the office has had to them, much prejudice has arisen to the public, and to individuals; demands have often been made from such information by persons not entitled, who under fabricated authorities have received another's due. The chief clerk of the ticket office should take special care of the muster books, lock them up every night after office hours, and never suffer them to be inspected but in his presence, or in that of some person in whom he can confide: we are of opinion, that all money appearing due on ships books, and unclaimed for fourteen years after the ship is paid off, should be deemed forfeited, and no longer continue as part of the debt of the navy.

In the course of this inquiry it has appeared that much loss has accrued to the public, and inconvenience to individuals, by the irregular transmission of the muster books: if a ship is lost or taken within ten or twelve months muster books due, neither the wages of the officers and seamen, nor the amount of the stops, &c. with which they have been furnished, can be ascertained; to remedy this, we would recommend that the captains and commanders of your Majesty's ships and vessels should be directed to deliver their muster books monthly, when in port, to the clerk of the cheque of the yards at home, and to the naval officers, governors, consuls, or agents abroad, to be forwarded to the navy office; when not in port, to deliver them from time to time to the secretary of the commander in chief, retaining copies on board of all muster books delivered at sea or abroad.

Instances have occurred of neglect in taking the proper security from officers appointed to offices of trust; we therefore recommend, that previous to any such appointment, the secretary should certify to the board that the requisite security has been given, and the bond lodged with him; and that upon the death, resignation, or removal of any officer who has given

given security, the secretary or accountant general should move the board to call upon the executors and sureties of such officer to render an account, and that the same should be prosecuted and adjusted without delay: it will also tend much to the collection of outstanding balances, was the treasurer of the navy to give notice to the navy board, at the end of every three months, of those who have failed to pay into his hands the sums which they ought to have done conformable to the notification given him by the board, and that it should be the duty of the chief clerk in the office for examining the treasurer's accounts also to represent the same to the board, to the end that a second notice be given to the parties, who not complying therewith within three months from the date of such second notice, the solicitor should be directed to proceed against them in the most summary manner.

Having mentioned this officer, the solicitor, we think it incumbent on us to represent how much the public are interested that he should be a gentleman of ability in his profession, attentive and diligent; we are therefore of opinion that no person ought to be appointed to the office unless approved by your Majesty's attorney general; and that previous to the payment of his bills, which we have found to be considerable in amount, an authority for the service should be produced from the office or officer who directed it.

The accounts of all officers employed in foreign service ought to be examined as soon as possible after received, and always before the receipt of them is acknowledged, in order to check improper expenditures, which, by not being noticed, the officers may conceive are approved, and continue them: the authority of the officer commanding on the station ought to be obtained for all stores purchased, without which proof of the same being bought at the market price, and a receipt from the party of whom bought, no article should be allowed.

The numerous list of inspectors or sub-accountants, whose accounts are open and depending, should be duly attended to by the chief clerk for examining the treasurer's accounts, who should lay a state thereof every three months before the committee of accounts, reporting the alterations since the last state, and how far the accountants have complied with the directions of the board.

By a return to our precept to the navy board, "for an account of the several sums due to the public, and outstanding for old naval stores sold, and naval stores supplied to merchant ships, between the 1st of January 1750 and the 31st of December 1786," it appears that the sum of 14,317*l.* 18*s.* 2*d.* was then due and unpaid, although some of the board's orders for payment were dated as far back as May 1750, such orders should be followed up as before mentioned, and payment enforced. But this is a trifling sum compared with the amount of the inspector accounts still open and depending. Attention to which cannot be too strongly recommended.

The practice of purchasing or hiring ships and vessels, when required for the public service, by different boards, has been found by experience very inconvenient and detrimental; the performance of this service altogether

together by the navy board would in our opinion be for the public benefit, the professional knowledge of the members at that board would prevent purchase or hire of improper vessels ; and the competition being removed, the tonnage wanted would be obtained at a fair and reasonable rate ; whereas, by several boards bidding against each other, the price will be raised, and vessels unfit for the service frequently engaged : the navy board might make the agreement, and the contract be drawn pursuant thereto between the owner and the department for which the ship is wanted.

Besides the regulations we have submitted, there are others equally necessary, which, as they apply to this department in common with the dock yards, we propose to offer in our next Report on the subject of your Majesty's dock yards.

JOHN DICK, (L. S.)
WM. MOLLESON, (L. S.)
F. BARING, (L. S.)

Office of Inquiry,
14th Feb. 1788.

SIXTH

SIXTH REPORT.

DOCK YARDS.

As soon as we had finished the examination of the officers and clerks employed in the Navy Office, we turned our attention to your Majesty's Dock Yards ; and proceeded to examine upon the spot the several officers and clerks belonging to each of the yards of Deptford, Woolwich, Chatham, Sheerness, Portsmouth, and Plymouth.

The yards at Deptford and Woolwich are under the immediate inspection of the navy board, and are in general visited weekly by the comptroller and surveyor of the navy.

The yards at Chatham, Portsmouth, and Plymouth, are each superintended by a commissioner resident, who conducts the business under the direction of the admiralty and navy boards, of which last the resident commissioners are members ; the commissioner at Chatham has also the charge of the yard at Sheerness.

Although the establishments of the several yards are nearly similar, the order of our proceedings requires that we should state each separately.

The establishment of the yard at Deptford consists of a master attendant, master shipwright, clerk of the cheque, store-keeper, clerk of the survey, purveyor, surgeon, and other inferior officers.

The duty of the master attendant is to attend the survey of all boatwain's stores delivered into this yard ; to certify their fitness and proper quality, by signing bills for the same jointly with the clerk of the survey ; to inspect the works carried on in the sail loft and rigging house ; and when the sails and rigging are made and fitted, to see them properly stowed away in births in the store-house, and to visit the same occasionally, to see they are kept in good condition, and that the sails are aired at proper seasons ; jointly with the clerk of the survey to give directions for making out rigging and block warrants, and abstracts for canvas for sails, for the guidance of the store-keeper in making

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making out timely demands of such articles as are necessary for carrying on the service; to examine the store-keeper's issues and returns on the several heads relative to his department; on the arrival of ships from sea to examine their ground tackle, rigging, sails, and all other boatswain's stores, and to distinguish the state of such articles before they are delivered into the charge of the store-keeper; to examine and report upon the boatswain's expence books; to attend every morning the call of the boatswains of the several ships in the harbour; to muster the ordinary, and divide them into proper gangs for carrying on the different duties required on board the ships in harbour and on shore; to approve of and enter all seamen requisite for carrying on the said services, and to discharge them when necessary; to attend the launching, docking, undocking, and graving all ships of war at this yard, and to direct and see laid out proper anchors, chains, cables, bridles, &c. for the security of the same, and attend that they be kept in good repair: to visit occasionally the ships in ordinary, and see that they are properly secured at their respective moorings, are kept clean, aired, and that the officers attend their duty; to direct the mooring and unmooring, transporting, masting and un-masting, ballasting and unballasting the ships of war; to attend the launching of your Majesty's ships built in merchants yards in his district, and navigate them where directed; to attend the sailing of all ships of war from this yard to Long Reach, and provide them with proper pilots; to superintend the loading of all store ships at this yard for foreign service; to give the necessary directions to the masters of transports, and to all the sailing craft at or belonging to this yard; to attend the surveying, valuing, and approving of all ships tendered to the navy board for purchase or for hire, as transports or store ships, and report his opinion thereof.

His attendance is constant during the working hours of the yard, and at all other times of the day and night when the service requires it, not excepting Sundays. He has a salary of 200l. a year, reduced by the shilling and civil list deductions to 185l.; he has an allowance of 20s. a year for stationary, and the wages of two servants borne on the ordinary, at 17s. 6d. per month each, which amounts to about 18l. a year clear, and makes his certain annual net receipt 204l.; he has an unfurnished house in the yard for his residence, and an allowance of 10s. a day when employed on service out of the yard, in transporting ships, surveying transports, &c. which allowance in the year 1784 amounted to the sum of 63l. 10s.; his family have also occasionally received presents from persons interested in vessels which have stopped at the moorings, which may have amounted from 50l. to 80l. a year; and he has received presents of liquor from masters of ships which have stopped at the moorings, from masters of transports, and from contractors for stores.

The master attendant is allowed one clerk, whom on a vacancy he has the nomination of, and receives a premium of about 300l. on his appointment.

This clerk has a salary of 40l. a year, and is permitted to receive certain fees and gratuities from contractors and others, which in years

of peace amount to about 60l. in those of war to upwards of 200l. a year: his duty and attendance is stated in the Appendix.

The duty of the master shipwright is to assist in surveying the quality of all stores received into this yard, and certify the same; to inspect the work of all the artificers employed (except the sailmakers and riggers) in building and repairing of ships, or in any other buildings, docks, wharfs, slips, &c.; to attend the survey, valuation, and approval of all ships tendered to the navy board for purchase or hire, and report his opinion thereon, jointly with the master attendant and clerk of the survey; and to perform such other services as are specified in his instructions.

His attendance is constant during the working hours of the yard, and at all other times when necessary: he has a salary of 200l. a year, reduced by the shilling and civil list duties to 185l.; an allowance of 4l. a year for stationary, subject to the like deductions; he is allowed five apprentices, his emoluments therefrom, besides his apprentice fee, he estimates in years of peace at 150l. annually; in time of war, or when extra is allowed, the amount may be 200l. a year; his net receipt in the year 1784 was 338l. 14s.; he has an unfurnished house in the yard for his residence, and is allowed 10s. a day when employed on duty from the yard, in surveying ships, &c. and has occasionally received presents of liquor from contractors and others.

The master shipwright is allowed two assistants, two clerks, a timber measurer, and a Sawyer's measurer; their duty and attendance is stated at large in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

Stations.	Salaries & Wages.		Allowances.		Emoluments.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
1st assistant	100	0 0	1 10 0	103 17 0	—	—	—	—	205	7 0	2 10 0	202 17 0	—	—
2d ditto	100	0 0	12 10 0	112 10 0	80	0 0	—	—	192	10 0	2 10 0	190 0 0	—	—
1st clerk	45	0 0	8 0 0	53 0 0	—	—	263	0 0	316	0 0	—	316 0 0	—	—
2d ditto	40	0 0	—	40 0 0	—	—	—	—	40	0 0	—	40 0 0	—	—
Timber measurer	39	at 2 6	—	49 0 0	—	—	—	—	79	0 0	—	79 0 0	—	—
Sawyer's measurer	39	at 2 6	8 7 11	44 8 6	44	8 6	22	0 0	113	16 5	—	113 16 5	—	—

The master shipwright has the nomination of his clerks on a vacancy, and receives a premium of 300l. on the appointment of each.

The duty of the clerk of the cheque is to keep books, containing the names of all shipwrights, artificers, and labourers, &c. belonging to the yards, to muster them daily, and to make out pay books for their wages at the end of each quarter; to keep books containing the names of all the officers, ship-keepers, and seamen belonging to the ordinary; to muster them monthly on shore, and once a week at least on board in the night, after the watch is set, and to make out pay books for their wages

at the end of each quarter ; to keep books containing the names of all officers and seamen, &c. belonging to the ships in commission at the port ; to muster them once or twice a week ; to send copies of such books to the navy board, on any of the ships leaving the port ; to muster all hired transports and vessels daily, and to transmit accounts thereof to the navy board ; to transmit to the admiralty and navy boards a weekly account of the ships in commission at the port ; to survey and view the quality of all stores received, and works performed in the yard by contract, to take an account of the quality and measurement thereof, and, upon application, to make out bills for the same ; to receive the money arising from the sale of old stores, and to pay the same to the treasurer of the navy ; to pay all the contingent expences of the yard, and render an account thereof quarterly, supported by proper vouchers, at the comptroller of the navy's office : he gives security to the amount of 2,000l. with two sureties.

His attendance is constant, and he resides in the yard. He has a salary of 200l. a year, reduced by the shilling and civil list deductions to 185l. ; he has an allowance of 5l. a year for stationary, subject to the like deductions ; he has also an allowance of sixpence in the pound for paying conduct money to seamen, and of twopence in the pound on the amount paid by him for the contingent expences of the yard, and on the amount of the money received by him for old stores ; he has also an allowance of 10s. a day for travelling charges, when employed on duty from the yard, which allowances amounted in the year 1784 to 130l. 10s. 2d. making the whole of his net receipt for that year 320l. 2s. 8d. ; besides which, he has an unfurnished house provided for him in the yard, and receives occasionally a few dozens of liquor in presents from contractors and others ; but the annual amount of his allowances have considerably decreased since 1784 ; in the year 1786 they did not amount to more than 65l. 1s. 4d.

He considers himself entitled, according to custom, to receive a premium of about 200l. on the appointment of clerks in his office, in case of vacancies.

There are five clerks and a lawyer's measurer employed in his office ; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows :

Stations.	Salaries & wages.		Allowances.		Emoluments.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
1st clerk	45	0 0	—	—	—	—	220	0 0	265	0 0	—	—	180	0 0
2d ditto	40	0 0	—	—	—	—	140	0 0	180	0 0	—	—	256	2 0
3d ditto	40	0 0	56	2 0	—	—	160	0 0	256	2 0	—	—	173	13 0
4th ditto	35	0 0	36	13 0	—	—	102	0 0	173	13 0	—	—	55	0 0
5th ditto	30	0 0	10	0 0	—	—	15	0 0	55	0 0	—	—	93	7 5
Sawyer's measurer	39	at 2 6	17	10 11	36	16 6	—	—	93	7 5	—	—	—	—
		a day.												

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The duty of the store-keeper is to inspect, in concert with his brother officers, all stores served into this yard, and upon finding them of proper quality, according to contract or warrant, to take them into his charge, and deposit them safely, so as to prevent decay and embezzlement, as well as to be in readiness for issuing when called for ; to keep an exact account of the receipt, issues, and remains of every thing committed to his charge, both as to weight, number, and measure, and send monthly accounts of the same to the navy board in the manner particularly directed by his instructions ; to certify or sign bills for all stores received, and to issue none without a warrant signed by two of the principal officers.

He gives security to the amount of 4,000l. himself in 2,000l. and his two sureties in 1,000l. each.

His attendance is constant ; he resides in the yard, where he has an unfurnished house, provided by the public.

He has a salary of 200l. a year, reduced by the shilling and civil list duties to 185l. and 10l. a year for stationary, subject to the same deductions ; he has also certain established allowances, namely, 40l. a year for receiving and issuing fops, sixteen pence in the pound upon all money paid to poor people for picking oakum, 4s. for marking every thousand yards of canvas, and 10s. a day on travelling charges, when absent from the yard on duty ; which allowances amounted in the year 1784 to 61l. 14s. (but there was no canvas marked in that year) making the whole of his net receipt for that year 255l. 19s. an unfurnished house in the yard, and a few dozens of liquor occasionally in presents from contractors and others ; his profits on marking canvas he estimates at an average to be about 60l. a year ; during the late war he has received to the amount of 300l. a year for this business, as most of the canvas was then marked at this yard ; he also derives an emolument from the recommendation of clerks to fill vacancies in his office ; although all store-keepers are prohibited, by an admiralty order dated the 5th May 1773, to require or take premiums on the appointment of clerks, yet such order is not strictly complied with in this yard.

There are seven clerks employed in this office, who give security in five times the amount of their annual salaries ; their duty and attendance are stated in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows :

Stations.	Salaries & wages.		Allowances.		Emoluments.		Fees and Gratuities.		Total.		Deductions.		Net Receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
1st clerk	55	0 0	8	0 0	—	—	212	0 0	275	0 0	1	7 6	273	12 6
2d ditto	50	0 0	—	—	—	—	158	0 0	208	0 0	—	—	208	0 0
3d ditto	50	0 0	10	0 0	—	—	160	0 0	220	0 0	—	—	220	0 0
4th ditto	45	0 0	—	—	—	—	5	0 0	50	0 0	—	—	50	0 0
5th ditto	40	0 0	—	—	—	—	8	0 0	48	0 0	—	—	48	0 0
6th ditto	40	0 0	—	—	—	—	—	—	40	0 0	—	—	40	0 0
7th ditto	40	0 0	—	—	—	—	—	—	40	0 0	—	—	40	0 0

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The duty of the clerk of the survey is to grant warrants on the store-keeper, jointly with the master attendant and master shipwright, for the issue of all stores to boatswains and carpenters of ships of war, both for sea and harbour service, and to keep a charge on them for the stores received, both as to quantity, size, length, weight, and wear; to draw out fair indents of all stores supplied boatswains and carpenters of ships of war going to sea; to give a copy thereof to the commanders of the said ships before they leave the port, and transmit a duplicate of the same to the surveyor's office in London; to adjust the accounts of the boatswains and carpenters, collect their receipts, and the charges against them, compare their allowed expence and remains at the end of the voyage, to balance their respective accounts, and transmit fair copies thereof to the navy board; to survey all rigging, sails, ground tackle, and stores of every kind, in the boatswains' and carpenters' charge; to join the other principal officers of the yard in making timely requisitions to the navy board for all stores and materials, that the service may be constantly supplied; to join the proper officers in the survey of all stores and materials served into this yard, as to the quality, weight, mensuration, and tale, as well as of all works performed by contract, and to certify on the back of the bills their agreement or disagreement with the contract; to join in forming estimates of the probable expence of the ensuing year, under the heads of extra, wear and tear, and ordinary; and to transmit quarterly to the navy board an account of the actual expence under each of these heads; to warrant all return of stores on the store-keeper, distinguishing in such warrants the use they may be applied to for the benefit of the service; to keep a charge on the several officers houses and offices, and on the various store cabins; to keep an account of the particular head of expence on every article of stores, as well for building and repairing ships as for the yard use in general, and to transmit quarterly specifications thereof to the navy board; to attend with the other officers the surveying, measuring, and valuing all hired transports, armed ships, store ships, and tenders; and, in general, to execute all such orders as the commissioners of the navy see cause to issue for the public service.

His attendance is constant, and he resides in the yard: he has a salary of 200l. a year, reduced by the shilling and civil list duties to 185l.; he has an allowance of 6l. a year stationary, subject to the like deductions, and an allowance of 10s. a day as travelling charges, when employed on service from the yard; this allowance amounted in the year 1784 to 2l. 10s. making the whole of his net receipt for that year 193l. 1s; besides which, he has an unfurnished house in the yard provided for him by the public, and occasionally receives a few dozen of liquor in presents from contractors and others; he likewise receives premiums on the appointment of clerks in his office, to the amount of two hundred guineas for each.

There are four clerks employed in this office; the duty and attendance of each are stated in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

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Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and Gratuities.	Total.	Deductions.	Net Receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	45 0 0	8 0 0	—	160 11 7	213 11 7	—	213 11 7
2d ditto	40 0 0	—	—	140 0 0	180 0 0	—	180 0 0
3d ditto	30 0 0	—	—	250 0 0	280 0 0	—	280 0 0
4th ditto	30 0 0	—	—	6 0 0	36 0 0	—	36 0 0

The duty of the purveyor is to survey, mark, and report all oak timber tendered by merchants and others for the use of the navy; to purchase sundry kinds of small stores for the use of the yard, not served by contract.

The performance of this duty occupies the whole of his time.

He has a salary of 60l. a year, reduced by the civil list duty to 58l. 10s.; he is allowed one apprentice, by whose earnings he receives clear about 20l. a year; he has an allowance of 8s. a day for travelling charges, when employed on duty twenty miles and upwards from the yard; if less than twenty miles, or when purchasing small stores in London, 6s. 8d. a day, which allowance amounted in the year 1784 to 104l. 5s.; he has likewise an allowance from the tradesmen of whom he purchases small stores, for paying them ready money for the same, which allowance amounted in the year 1784 to about 30l.; he has also a fee or gratuity from the timber contractors of one guinea for every hundred load of timber delivered into the yard, which in 1784 amounted to about 50l.; making the whole of his net receipt for that year about 262l. 15s.

The duty of the surgeon is to attend the artificers and workmen of the yard who receive hurts in the service, and the officers and men of the ordinary when sick; his attendance, by himself or assistant, is constant, one of them being required to be always in the yard during the working hours of the men, be those ordinary or extraordinary, day or night, that assistance may always be ready in case of accidents.

He has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s. and an allowance of twopence per man per month from the ordinary, and from the artificers and labourers employed in that yard; this allowance amounted in the year 1785 to 142l. 7s. 6d. making, with his salary above-mentioned, 239l. 17s. 6d. out of which he paid his assistant 21l. and the remainder, being 218l. 17s. 6d. was his net receipt in that year; besides which he has an unfurnished house in the yard provided by the public for his residence.

The duty and attendance of the boatswain and porter of this yard are stated at large in the Appendix; each of them has an unfurnished house for their residence in the yard. Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

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Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and Gratuities.	Total.	Deductions.	Net Receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Boatwain -	80 0 0	—	—	70 0 0	150 0 0	3 0 0	147 0 0
Master Porter -	30 0 0	10 0 0	250 0 0 from his tap.	—	290 0 0	100 to Jo. Crockford	190 0 0

Here it is proper to remark, that the chief emolument of the porter arises from his being allowed to keep a tap in the yard; and that he pays by agreement out of his income 100l. a year to a Mr. John Crockford during his life, who does not appear to be in the service of the public, or to perform any duty whatever.

That the whole annual income of the officers and clerks belonging to this yard may appear at one view, we have composed and annexed in the Appendix a table of the salaries, allowances, fees, gratuities, and emoluments of each officer and clerk for one year; by which it appears that the total amount of their receipt for that period was 6,059l. 4s. 1d. of which the sum of 3,857l. 12s. 6d. was paid by the public, and the remainder, being 2,201l. 11s. 7d. by individuals.

The establishment of the yard at Woolwich consists of a master attendant, master shipwright, clerk of the checque, store-keeper, clerk of the survey, purveyor, surveyor, clerk of the rope yard, master rope maker, and other inferior officers.

The duty and attendance of the master attendant is nearly similar to that of the like officer at Deptford, and is stated at large in the Appendix: he has a salary of 200l. a year, and 1l. for stationary, subject to the one shilling and civil list duties; is allowed two servants, for whom he receives 22l. 15s. annually; he has an allowance of 10s. a day as travelling charges, when employed on duty distant from the yard, exclusive of which his net annual receipt is 206l. 3s. 6d. with an unfurnished house in the yard; and considers himself entitled to a premium of 200l. on nominating his clerk; and occasionally receives a few dozens of liquor in presents from contractors and others.

There is one clerk employed in his office, who has a salary of 40l. a year, and receives besides, fees and gratuities to the amount of about 34l. a year in peace, and considerably more than double that sum in years of war.

The duty and attendance of the master shipwright are the same as at Deptford: he has a salary of 200l. a year, and 4l. for stationary, subject to the usual deductions; he is allowed five apprentices, the profits from whose earnings amounted in the year 1786 to 154l. 10s. which is about

about the annual average of such profits, exclusive of the apprentice fee he may occasionally receive with any of them, which hitherto has never exceeded 30l. and that only in two instances; the net amount of his annual income is about 343l. 4s. with an unfurnished house in the yard; an allowance of 10s. a day as travelling charges, when employed on duty distant from the yard; and the benefit of a premium of 200l. on nominating clerks to vacancies in his office; he also occasionally receives a few dozens of liquor in presents from contractors; he is allowed two assistants, one of whom is master caulker, two clerks, a timber measurer, and a sawyer's measurer; the duty and attendance of each is stated at large in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st assistant -	100 0 0	—	110 0 0	—	210 0 0	2 10 0	207 10 0
2d assistant and master caulker }	100 0 0	—	48 0 0	—	148 0 0	2 10 0	145 10 0
1st clerk - -	45 0 0	14 7 6	—	63 9 6	122 17 0	—	122 17 0
2d ditto - -	40 0 0	—	—	—	40 0 0	—	40 0 0
Timber measurer.	39 at 2 6 a day.	20 16 1	27 8 9	122 1 6	209 6 4	—	209 6 4
Sawyer's measurer	39 at 2 6 a day.	0 10 8	23 0 0	1 0 0	63 10 8	—	63 10 8

The duty and attendance of the clerk of the check are nearly the same as at Deptford, and he gives the like security: he has a salary of 200l. a year, and 5l. a year for stationary, subject to the usual deductions; an allowance of twopence in the pound for paying the contingencies of the yard, and he derives an emolument from the assignment of notes for the wages of the artificers, labourers, and ordinary of the yard, according to certain stated rates, viz. for a note to a man belonging to the ordinary 6d. to an artificer or labourer on a threepenny stamp 1s. when above 10l. and on a sixpenny stamp 1s. 6d.; which notes enable the parties to obtain credit on the wages due to them; this perquisite produced him in the year 1784, 66l. 7s. 3d.; out of which he paid his clerks for their trouble 5l. 13s.; his net receipt for that year was 281l. 1s.; besides which, he has an unfurnished house in the yard, receives occasional presents of liquor from contractors, and also premiums on the appointment of clerks to vacancies in his office.

There are five clerks and a sawyer's measurer employed in his office; their duty and attendance are stated at large in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows;

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Stations.

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk - -	45 0 0	36 0 0	—	54 0 0	135 0 0	—	135 0 0
2d ditto - -	40 0 0	36 0 0	—	178 0 0	254 0 0	—	254 0 0
3d ditto - -	35 0 0	60 0 0	—	56 0 0	151 0 0	—	151 0 0
4th ditto - -	30 0 0	—	—	—	30 0 0	—	30 0 0
5th ditto - -	30 0 0	—	—	70 0 0	100 0 0	—	100 0 0
Sawyer's measurer	39 at 2 6 a day	16 0 0	22 12 0	20 0 0	97 12 0	—	97 12 0

The duty and attendance of the store-keeper are nearly similar to those of the like officer at Deptford yard ; and he gives security in the sum of 2,000l. ; he has a salary of 200l. a year, and 10l. a year for stationary, subject to the usual deductions ; an allowance of 30l. a year for receiving and issuing flogs ; sixteen-pence in the pound on the money paid for picking oakum ; fourpence for every thousand yards of canvas marked ; and 10s. a day for travelling charges, when employed on duty distant from the yard ; the net amount of his income for the year 1784 was 227l. 11s. ; but there was no canvas marked that year ; his average annual advantage from which in time of peace he estimates at 35l. a year, in time of war at 100l. ; he has an unfurnished house in the yard, and, though not authorized, he does receive premiums on the appointment of clerks to vacancies in his office.

There are five clerks employed in his office ; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows :

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk - -	55 0 0	13 13 6	—	123 17 6	192 11 0	1 7 6	191 3 6
2d ditto - -	50 0 0	19 9 6	—	94 0 0	163 9 6	—	163 9 6
3d ditto - -	45 0 0	—	—	25 0 0	70 0 0	—	70 0 0
4th ditto - -	40 0 0	—	—	8 8 0	48 8 0	—	48 8 0
5th ditto - -	40 0 0	—	—	—	40 0 0	—	40 0 0

The duty and attendance of the clerk of the survey are nearly the same as at Deptford ; he has a salary of 200l. a year, and an allowance of 6l. a year for stationary, subject to the usual deductions, and 10s. a day when employed on duty distant from the yard ; the net amount of his income in the year 1784 was 196l. 11s. ; besides which, he has an unfurnished house in the yard, and considers himself entitled to receive a premium of two hundred guineas on the appointment of each clerk to vacancies in his office ; and occasionally receives a few dozens of liquor in presents from contractors.

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There are three clerks employed in his office ; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows :

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk - -	45 0 0	13 13 6	—	120 14 6	179 8 0	—	179 8 0
2d ditto - -	40 0 0	—	—	88 0 0	128 0 0	—	128 0 0
3d ditto - -	30 0 0	—	—	4 4 0	34 4 0	—	34 4 0

The duty and attendance of the purveyor is nearly similar to that of the like officer at Deptford ; he has a salary of 60l. a year, subject to the civil list deductions ; he is allowed an apprentice, whose earnings net him in general 20l. annually ; he is allowed travelling charges when employed on duty distant from the yard, according to the rates set forth for his fellow officer at Deptford ; and he has an allowance from some of the tradesmen of whom he purchases small stores, which is optional, but usually amounts to about two and a half per cent. on the amount ; he has also a gratuity from the timber contractors of one guinea for every hundred load of timber surveyed by him : the whole of his net receipt in the year 1784 was 185l. 8s.

The duty and attendance of the surgeon is the same as at Deptford : he has a salary of 100l. a year, subject to the civil list deduction, and an allowance of twopence per man per month from the artificers and men in the yard, and from the ordinary ; which amounted in the year 1785 to about 100l. out of which he paid his assistant 20l. thereby reducing his net receipt for that year to 177l. 10s. ; besides which, he has an unfurnished house in the yard.

The duty and attendance of the boatswain and porter are set forth in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows :

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Boatswain - -	80 0 0	—	—	12 13 0	92 13 0	3 0 0	89 13 0
Deputy porter - -	30 0 0	6 0 0	100 from his tap	—	136 0 0	80 to his principal	56 0 0

Here it is proper to remark, that the duty of porter is executed by a deputy, the principal performing no part of the duty in person ; but he receives by agreement 80l. a year out of the salary and emoluments of his deputy, who executes all the duties of the office for 56l. a year.

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The duty of the clerk of the rope yard is to muster daily the workmen employed therein, and to keep an account of their earnings; he is also store-keeper to the rope yard, and as such is charged with all hemp and tar received, and is accountable for the same, as well as for every article manufactured therein, and for all the utensils.

His attendance is constant, and he resides in the yard: he gives security in the sum of 2,000l.: he has a salary of 100l. a year, subject to the civil list deduction; and he derives an emolument from making out assignment notes to persons who supply the workmen of the yard with money for their subsistence, at the rate of 1s. per note, which produced him in the year 1784, 81. 1s. 5d.; he has likewise an allowance of 10s. a day when employed on duty distant from the yard, which in the year 1784 produced him 71l. but this was uncommon, for since that year he not received any such allowance; the whole of his net receipt for that year was 176l. 11s. 5d.; besides which, he has an unfurnished house in the yard, and receives a premium of 250l. on the appointment of his clerk: he did once, in the year 1781, receive a gratuity of 80l. from several hemp merchants for expediting the receipt of their hemp, and for forwarding their bills, since which he has not received any kind of gratuity whatever, a few dozens of liquor excepted.

There is one clerk employed under him, whose duty is to assist in the general business of the yard; to muster the workmen morning and evening; keep an account of their earnings; and keep the accounts and make up the books of the rope yard; to attend the receipt and delivery of all stores received and issued, and state an account thereof.

His attendance is constant during the working hours of the yard, and at all other hours when the service requires.

He has a salary of 40l. a year, and has an allowance of 7½d. for each half day the rope makers work extra, which amounted in 1784 to 41. 1s. 6d.; he also receives gratuities from contractors for hemp and tar, which in that year amounted to 211. 12s. but on an average of war and peace such gratuities may amount to about 50l. a year; he has likewise an allowance of 6s. a week for inspecting the watchmen, setting them, and attending the gate; which amounted in 1784 to 151. 14s. making the whole of his net receipt for that year 811. 7s. 6d.

The duty of the master rope maker is to inspect the quality and condition of hemp and tar, to enter the quantity received and issued, and to balance with the clerk of the rope yard weekly; to superintend the making and shipping of all cables and cordage; to enter the demands for the same, and set them off when made; in time of war to attend the survey and issue of hemp at London to the contracting rope makers; to inspect the manufacturing of it into cordage, and to attend the survey of cordage at Deptford yard. His attendance is daily; he has a salary of 100l. a year, subject to the civil list deduction; he is allowed four apprentices, whose earnings produced him in 1784, 751. 18s. 6d.; he also receives an allowance of 10s. a day when employed on duty distant from the yard, which in that year amounted to 261. making the whole of his net receipt for the year 1785, 1991. 8s. 6d.

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In the year 1783 he received 60l. 5s. in gratuities from contractors for hemp, being at the rate of 3l. for every hundred tons; but since that time he has not received any gratuity whatever, a few dozens of liquor excepted.

All the officers and clerks in this yard execute their duty in person except the porter, who never attends, but performs his by deputy.

That the whole annual receipt of the officers and clerks belonging to this yard may appear at one view, we have composed, and annexed in the Appendix, a table of the salaries, allowances, fees, gratuities, and emoluments of each officer and clerk for one year; by which it appears, that the total amount of their receipt for that period was 4,908l. 17s. 5d.; of which the sum of 3,772l. 17s. was paid by the public, and the remainder, being 1,136l. 0s. 5d. by individuals.

The establishment of the yard at Chatham consists of a commissioner resident, two masters attendant, a master shipwright, clerk of the cheque, store-keeper, clerk of the survey, purveyor, surgeon, clerk of the rope yard, master rope maker, and other inferior officers.

The duty of the resident commissioner appears to be, to controul the payment of ships companies afloat; and at the pay-office on shore the payments made by recals on ships books; to controul the payment of wages to the artificers and labourers employed in the yards of Chatham and Sheerness, and that of the warrant officers and extra men of the ordinary; to attend the master of the ordinary the first day of every month, and see that the superintending masters do their duty; to superintend the sales of old stores not fit for use; to make contracts, and treat for the supply of particular stores necessary for this yard, when directed so to do by the navy board; to examine and approve the entry of all seamen who are proposed by the masters attendant for the ordinary, and also of the servants to be entered for the officers; to judge of the propriety of discharging those who are reported unfit for the service; to examine and approve of the entry and discharge of all artificers, labourers, &c. belonging to either of the yards, and of their removal to the stations proposed for them, and to approve of the servants they are respectively entitled to; to inspect and transmit all letters and accounts from the officers of the yard to the navy board; to send to the hospital all such seamen of the ordinary, and also such as may be sent to this port not cured from the sick quarters or from ships in commission; to send lists to the navy board of all those reported unserviceable by examination at the hospital; to visit the hospital frequently, and see that the officers thereof do their duty; to assemble the officers of the yards and master workmen at least once a quarter, and cause the standing orders from the navy board for the preservation of the stores, and good government of the yards, to be read to them; to take cognizance of all improprieties, neglects, and embezzlements which

which may happen in the yards, and to punish for the same according to the usual custom, and the statutes provided for that purpose; to attend that the yards be properly watched by day and night; to give the parole, and receive the reports of the guard and patrol; to observe that a proper watch is kept on board the ships in ordinary, and that the moorings and transport buoys are not occupied by any vessels but such as belong to your Majesty; to suffer no foreigners to view the yards, nor strangers whatever to be admitted, whose names and places of abode are not previously announced to him, and his approbation given for their admission; to administer the oaths for qualifying commission or warrant officers, and to widows for receiving their pensions; and to give orders to the officers of both yards for the execution of such works as the standing warrants or directions of the navy board do not comprehend, and in such cases as in their nature will not admit of delay, without detriment to the service; to superintend the conduct of all the officers, their clerks and others belonging to the yards, in order that due attention and attendance may be given to the duties of their respective stations and emoluments; to correspond with the admiralty and navy boards, and inform of the arrival and sailing of all ships at the port, of the docking and undocking of the ships, and of all other occurrences in this department, and to send a weekly account to the admiralty of the proceedings on board of all the ships in port.

The attendance of the commissioner is constant; he resides in Chatham yard, and is never absent without leave from the lords of the admiralty. He has a salary of 500l. a year, reduced by the shilling and civil list deductions to 462l. 10s.; he has an allowance of 12l. a year, subject to the above deductions, for books, stationary, and firing for his office; he has also an allowance of 40s. for every day he is employed in paying ships afloat at this port, and at Sheerness or the Nore, which allowance produced him, in the year 1784, 149l. 9s.; the net amount of his income, for that year, was 623l. 1s.; he has an unfurnished house in Chatham yard for his residence, and coals and candles for his use therein; he has also premiums on the appointment of clerks, upon vacancies in his office, generally three hundred guineas for each, and is permitted to receive his half pay as captain of the navy, being net 178l. a year.

He is officially one of the supervisors of the chest at Chatham, and is entitled to 11s. 8d. each day he attends that duty; but the present commissioner has declined receiving this allowance since the year 1783, on account of the failure of the fund for the support of the chest.

There are three clerks employed in this office. The duty and attendance of each are stated in the Appendix.

Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

Stations.

Stations.	Salaries.	Allowances.	Emoluments.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	50 0 0	72 17 0	—	56 0 0	178 17 0	—	178 17 0
2d clerk	50 0 0	63 6 0	—	0 5 0	113 11 0	—	113 11 0
3d clerk	40 0 0	—	—	0 5 0	40 5 0	—	40 5 0

The number of ships at this yard requires two masters attendant; their duty and attendance is nearly the same as that of the master attendant at Deptford, and is stated at large in the Appendix: they have each a salary of 200l. a year, reduced by the shilling and civil list duties to 185l. and an allowance of 10s. a year for paper money, subject to the said deductions; they are each allowed two servants, whose wages produce them about 19l. annually, and an allowance of 10s. a day when employed on duty distant from the yard, exclusive of which their net annual receipt is about 201l. 4s. 3d. with an unfurnished house in the yard, and also receive each a moiety of the premium given on the nomination of their clerk upon a vacancy; they likewise occasionally receive a few dozens of liquor in presents from contractors and others.

They are officially governors of the chest at Chatham, and receive an allowance each of 11s. 8d. for every day they attend that duty, which, in the year 1784, amounted to 63l. 11s. 8d. to one of them.

There is one clerk employed in their office, whose duty is stated in the Appendix; he has a salary of 40l. a year, and received fees and gratuities to the amount of 12l. 3s. 6d. in the year 1784; he has also an allowance for attending the payments of the chest at Chatham, and for other business done in the affairs of the said chest, which produced him, in the year 1784, 55l. 14s.

The duty and attendance of the master shipwright are the same as at Deptford; he has a salary of 200l. a year, reduced by the shilling and civil list duties to 185l.; also an allowance of 4l. a year for stationary, subject to the said deductions; he is allowed five apprentices, whose earnings produced him, in the year 1784, 256l. 8s. 6d.; which he estimates to be the annual average of their earnings in peace and war, besides the advantage of an apprentice fee, which he sometimes receives with some of them; he is officially a governor of the chest at Chatham, and receives an allowance for each day's attendance on that duty of 11s. 8d. which, in the year 1784, amounted to 63l. 11s. 8d. he considers the annual average of this allowance to be about 50l.; the above sums, making together 508l. 14s. 2d. was the net amount of his income in the year 1784; besides which he has an unfurnished house in the yard, an allowance of 10s. a day when employed on duty distant from the yard, and the benefit of premiums on the appointment of clerks in his office, in case of vacancies; and occasionally receives a few dozens of liquor in presents from contractors and others; he has likewise

likewise the customary present from the navy board, on the launching of ships from the docks of this yard, which is a piece of plate, or money in lieu thereof, according to the rate of the ship, viz.

	£.	s.	d.
For a first rate	30	0	0
a second ditto	25	0	0
a third ditto	20	0	0
a fourth ditto	15	0	0
a fifth and sixth ditto	10	0	0

and this gift, we understand, is bestowed on the master shipwright of every yard.

He is allowed two assistants, two clerks, a timber measurer, sawyer's measurer, and painter's measurer; the master caulker is also under his orders; the duty and attendance of each are stated in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

Stations.	Salaries & Wages.	Allowances.	Emoluments.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st assistant	100 0 0	—	110 12 0	—	210 12 0	15 10 0	195 2 0
2d ditto	100 0 0	—	100 0 0	—	200 0 0	2 10 0	197 10 0
1st clerk	45 0 0	25 8 6	—	51 8 6	121 17 0	—	121 17 0
2d ditto	40 0 0	—	—	1 0 0	41 0 0	—	41 0 0
Timber measurer	35 10 9 at 2s. 6d. a day.	23 7 3	29 9 0	80 17 0	169 4 0	—	169 4 0
Sawyer's measurer and Painter's measurer	32 15 0 at 2s. 1d. a day.	53 14 6	—	85 0 0	171 9 6	—	171 9 6
Master caulker	100 0 0	—	109 10 6	—	209 10 6	41 10 0	168 0 6

The duty and attendance of the clerk of the cheque is nearly the same as at Deptford, with the addition of mustering the marines at this port on the last day of every month; and in case of their removal to any other quarters, to muster them the day on which they begin their march; and when any embark, to muster them on the day of embarkation. He gives security in the sum of 2000l. with two sureties; he has a salary of 200l. a year, and an allowance of 5l. a year for stationary, both subject to the shilling and civil list duties; he has an allowance of 2d. in the pound on the amount of all contingencies and bounty money paid by him; he has also the like allowance on all the money received for old stores sold at the yard; which allowances produced him together, in the year 1784, 47l. 5s. 7d.; he has likewise an allowance for mustering the marines, at the rate of 3l. per annum for each company in time of peace, and of 5l. in time of war, from which the marine poundage of 1s. in the pound is deducted; this allowance produced him, in the year 1784, 60l.; he is also allowed

10s. a day when employed on duty distant from the yard, which, in 1784, amounted to 5l. 18s. being the usual allowance for going to London to pass his accounts; which together made his net income, for the year 1784, 302l. 16s. 1d.; besides which he has an unfurnished house in the yard for his residence, and occasionally receives a few dozens of wine in presents from contractors and others; he likewise receives a premium of three hundred guineas on the appointment of clerks to vacancies in his office.

There are seven clerks employed in his office, one of whom acts likewise as sawyer's and painter's measurer; their duty and attendance are stated in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	45 0 0	—	—	139 17 0	184 17 0	—	184 17 0
2d ditto	40 0 0	61 10 0	—	102 10 0	204 0 0	—	204 0 0
3d ditto	40 0 0	7 18 4	—	99 4 0	147 2 4	—	147 2 4
4th ditto	35 0 0	29 13 0	—	69 4 0	133 17 0	—	133 17 0
5th ditto and measurer	45 12 6 at 2s. 6d. a day.	17 18 6	—	16 4 0	79 15 0	—	79 15 0
6th ditto	30 0 0	—	—	10 0 0	40 0 0	—	40 0 0
7th ditto	30 0 0	—	—	4 4 0	34 4 0	—	34 4 0

The duty and attendance of the store-keeper is nearly similar to that of the same officer at Deptford, and he gives the like security: he has a salary of 200l. a year, and an allowance of 10l. a year for stationary, both subject to the shilling and civil list duties; he has an allowance of 40l. a year for receiving and issuing fops; and an allowance of 40l. a year for receiving and issuing the marine cloathing, from which last the marine poundage is deducted; he has also an allowance of sixteen pence in the pound on the amount of the money paid for picking of oakum, which produced him, in the year 1784, 12l. 10s. making his net receipt for that year 284l. 15s.; besides which he has an unfurnished house in the yard, and receives occasionally a few dozens of liquor from contractors and others. This officer also, though he does not stipulate for a premium on the appointment of clerks, yet does receive a gratuity for the same after they are appointed.

There are six clerks employed in this office; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

Stations.	Salaries.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	55 0 0	17 18 6	—	116 4 0	189 2 6	1 7 6	187 15 0
2d ditto	50 0 0	17 18 6	—	80 0 0	147 18 6	—	147 18 6
3d ditto	50 0 0	—	—	25 0 0	75 0 0	—	75 0 0
4th ditto	45 0 0	—	—	20 0 0	65 0 0	—	65 0 0
5th ditto	40 0 0	—	—	5 0 0	45 0 0	—	45 0 0
6th ditto	40 0 0	—	—	5 5 0	45 5 0	—	45 0 0

The duty and attendance of the clerk of the furvey are the same as at Deptford yard; he has a salary of 200l. a year, and an allowance of 6l. a year for stationary, both subject to the shilling and civil list duties; the net amount of his income, in the year 1784, was 190l. 11s. besides which he has an unfurnished house in the yard, an allowance of 10s. a day when employed on duty distant from the yard; he receives occasionally a few dozens of liquor from contractors, and receives a premium of two hundred guineas on the appointment of clerks to vacancies in his office.

There are four clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries.	Allowances.	Emoluments.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	45 0 0	17 18 6	—	84 0 0	146 18 6	—	146 18 6
2d ditto	40 0 0	—	—	41 0 0	81 0 0	—	81 0 0
3d ditto	30 0 0	—	—	32 0 0	62 0 0	—	62 0 0
4th ditto	30 0 0	—	—	5 0 0	35 0 0	—	45 0 0

The duty of the purveyor is nearly the same as at Deptford; he officiates in this capacity both for this yard and that at Sheerness: he has a salary of 50l. a year, and an allowance of 6s. 8d. a day when employed on duty distant from the yard, which allowance amounted, in the year 1784, to 99l. 13s. 4d.; he has also the benefit of a servant, whose earnings produced him in that year about 10l. and receives gratuities from timber contractors to the amount of one guinea or 1l. 5s. per hundred load; also gratuities from tradesmen on paying their bills, which being optional, are not at any fixed rate; these gratuities amounted, in the year 1784, to 96l. 5s. and made the whole amount of his net receipt for that year 255l. 18s. 4d.

The duty and attendance of the surgeon is nearly the same as at Deptford, differing only in one particular, viz. that he has not the

care of the ordinary at this port: he has a salary of 100l. a year, subject to the civil list duty, and an allowance of 2d. per man per month from the artificers, sawyers, riggers, and labourers borne upon the books of the yard, which amounted, in the year 1784, to 150l. 4s. 6d. making, with his salary, 247l. 14s. 6d. out of which he paid his assistant fifteen guineas, which made his net receipt for that year 231l. 19s. 6d.; he has an unfurnished house in the yard for his residence, and is one of the surgeons to the chest at Chatham, for which he has a salary of 60l. a year.

The duties and attendance of the boatwain and porter are set forth in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

Stations.	Salaries.	Allowances.	Emoluments.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Boatwain	80 0 0	—	—	65 0 0	145 0 0	3 0 0	142 0 0
Porter	30 0 0	1 4 0	40 0 0 from his tap.	—	71 4 0	—	71 4 0

The duty and attendance of the clerk of the rope yard are the same as at Woolwich; he has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s. which is the whole of his official income; he has an unfurnished house in the yard for his residence, and receives a premium of about 100l. on the appointment of his clerk, and occasionally a present of a few dozens of liquor from the hemp contractors.

There is one clerk employed under him, whose duty and attendance is nearly the same as at Woolwich; he has a salary of 40l. a year, and an allowance for attendance when the rope-makers work extra, which, in the year 1784, amounted to 6l. 4s. but varies according to the business to be done; he receives certain gratuities from the contractors for hemp and tar, which, in the year 1785, amounted to 25l. making the whole of his net receipt for that year 71l. 4s.

The duty and attendance of the master rope-maker is nearly the same with that of the like officer at Woolwich; he has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s.; he has also the benefit of four servants as apprentices, whose earnings produced him, in the year 1784, 87l. 11s. making the whole of his receipt for that year 185l. 1s.; besides which he received a few dozens of liquor in presents from hemp contractors; there is no house allowed him in this yard.

When the rope-makers work extra, the earnings of his servants increase, inasmuch as to produce him in a year of war upwards of 200l. and in years of peace he estimates the general average to be about 90l. a year.

All the officers and clerks in this yard execute their duty in person.

That the whole annual receipt of the officers and clerks belonging to this yard may appear at one view, we have composed, and annexed in the Appendix, a table of the salaries, allowances, emoluments, fees, and gratuities, received by each officer and clerk for one year; by which it appears, that the total amount of their receipt for that period was 6,856l. 14s. 7d.; of which the sum of 5,528l. 18s. 7d. was paid by the public, and the remainder, being 1,327l. 16s. by individuals.

The establishment of the yard at Sheerness consists of a master attendant, master shipwright, clerk of the cheque, store-keeper, clerk of the survey, surgeon, and other inferior officers.

The duty and attendance of the master attendant is nearly the same with that of the like officer at Deptford: he has a salary of 150l. a year, and 20s. for paper money, subject to the shilling and civil list duties; he has the benefit of two servants borne on the ordinary, which produces him about 20l. a year, and an allowance of 10s. a day when employed on duty distant from the yard; exclusive of which his net annual receipt is 159l. 13s. 6d. with an unfurnished house in the garrison contiguous to the yard for his residence, and the advantage of a premium on the nomination of his clerk upon a vacancy; and he receives occasionally a few dozens of liquor from contractors.

The duty and attendance of the clerk allowed to this officer is set forth in the Appendix: he has a salary of 40l. a year, and receives about 9l. a year in gratuities from contractors and others.

The duty and attendance of the master shipwright is nearly the same as at Deptford: he has a salary of 150l. a year, and 3l. for paper money, both subject to the shilling and civil list duties; he has the benefit of five servants as apprentices, whose earnings produce him about 200l. a year; and he is allowed 10s. a day when employed on duty distant from the yard, exclusive of which the net amount of his annual income is about 341l. 10s. 6d.; besides which he has an unfurnished house in the garrison for his residence, receives occasionally a few dozens of liquor from contractors, and considers himself as entitled to a premium of two or three hundred guineas on the appointment of clerks to vacancies in his office.

He is allowed one assistant, two clerks, and a timber measurer; their duties and attendance are stated in the Appendix. Their salaries, allowances, emoluments, fees and gratuities, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Assistant	80 0 0	—	120 0 0	—	200 0 0	2 0 0	198 0 0
1st clerk	45 0 0	15 0 0	—	30 0 0	90 0 0	—	90 0 0
2d ditto	40 0 0	—	—	—	40 0 0	—	40 0 0
Measurer	38 16 at 2s. 6d. a day.	13 16 0	30 0 0	26 0 0	108 12 0	13 0 0	95 12 0

The

The duty and attendance of the clerk of the cheque is nearly the same as at Deptford, and he gives the like security: he has a salary of 150l. a year, and 5l. for paper money, both subject to the shilling and civil list duties; he has an allowance of 2d. in the pound upon the amount of the contingent expences and bounty money paid by him, and upon the amount of the money arising from the sale of old stores, and paid to the treasurer of the navy; which allowances he estimates produce him annually about 36l. and he is allowed 10s. a day when employed on duty distant from the yard, or in paying of ships in absence of the commissioner; he has an unfurnished house for his residence in the garrison, occasionally receives a few dozens of liquor in presents from contractors, and considers himself intitled to a premium of from two hundred to two hundred and fifty guineas on the appointment of clerks to vacancies in his office.

There are four clerks belonging to his office; the duty and attendance of three of them is stated in the Appendix; the other, although first clerk, is from infirmities incapable of doing any duty. Their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	45 0 0	51 15 0	—	72 10 0	169 5 0	—	169 5 0
2d ditto	40 0 0	38 14 6	—	33 16 6	112 11 0	—	112 11 0
3d ditto	35 0 0	15 15 0	—	20 0 0	70 15 0	—	70 15 0
4th ditto	30 0 0	15 15 0	—	20 0 0	65 15 0	—	65 15 0

The duty and attendance of the store-keeper is nearly the same as that of the like officer at Deptford, and he gives the same security: he has a salary of 150l. a year, and 5l. for paper money, both subject to the shilling and civil list duties; he has an allowance of 40l. a year for receiving and issuing of fops, and 1s. 4d. in the pound on the amount of the money paid for picking of oakum, making his net annual receipt 188l. 7s. 6d.; besides which he has an unfurnished house in the garrison for his residence, and occasionally receives a few dozens of liquor in presents from contractors; this officer, too, does receive a premium on the appointment of a clerk to vacancies in the office, notwithstanding the admiralty order of the 5th of May, 1773.

There are four clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, and gratuities are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	55 0 0	15 15 0	—	45 13 0	116 8 0	1 7 6	115 0 6
2d ditto	50 0 0	15 15 0	—	1 1 0	66 16 0	—	66 16 0
3d ditto	45 0 0	—	—	5 5 0	50 5 0	—	50 5 0
4th ditto	40 0 0	—	—	—	40 0 0	—	40 0 0

The

The duty and attendance of the clerk of the survey is the same as at Deptford: he has a salary of 150l. a year, and 5l. for paper money, both subject to the shilling and civil list duties, making his net annual receipt 143l. 7s. 6d.; besides which, he has an unfurnished house in the garrison for his residence, an allowance of 10s. a day when employed on duty distant from the yard, and occasionally receives a few dozens of liquor in presents from contractors; and considers himself intitled to a premium of two hundred guineas on the appointment of clerks to vacancies in his office.

There are three clerks employed in his office; the duty and attendance of each is set forth in the Appendix. Their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	45 0 0	15 15 0	—	55 15 0	116 10 0	—	116 10 0
2d ditto	40 0 0	—	—	9 18 0	49 18 0	—	49 18 0
3d ditto	30 0 0	—	—	—	30 0 0	—	30 0 0

The duty and attendance of the surgeon are the same as that of the like officer at Deptford: he has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s.; he has an allowance of 2d. a man per month, from the artificers, sawyers, riggers, and labourers, borne upon the books of the yard, and from all persons borne on the ordinary at this port, which allowances amounted together, in the year 1784, to about 70l. making his net annual receipt 167l. 10s. out of which he pays his assistant; he has an unfurnished house in the garrison for his residence, and receives 20l. a year as assistant surgeon to the chest at Chatham.

The duty and attendance of the boatswain and porter are stated in the Appendix. Their salaries, emoluments, fees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Boatswain	70 0 0	—	—	5 1 6	75 1 6	2 6 0	72 5 6
Porter	25 0 0	—	20 0 0	—	45 0 0	—	45 0 0

All the officers and clerks in this yard, the first clerk to the clerk of the cheque excepted, execute their duty in person.

That the whole annual receipt of the officers and clerks belonging to this yard may appear at one view, we have composed, and annexed in the

the Appendix, a table of the salaries, allowances, emoluments, fees, and gratuities, of each officer and clerk for one year; by which it appears that the total amount of their receipt for that period was 2,735l. 16s. 6d. of which the sum of 2,401l. 16s. 6d. was paid by the public; and the remainder, being 334l. by individuals.

The establishment of the yard at Portsmouth consists of a commissioner resident, two masters attendant, a master shipwright, clerk of the cheque, store-keeper, clerk of the survey, purveyor, surgeon, clerk of the rope yard, master rope-maker, and other inferior officers.

The duty of the resident commissioner is to superintend all the works carrying on in the yard, and the due performance of the duties incumbent on the officers and workmen therein; to controul the payment of the ships at Spithead, and the payments made at the pay office on shore; and generally to perform all such other services as are specified in the duty of the commissioner at Chatham. The particular duty of the commissioner at Portsmouth is set forth at large in the Appendix.

His attendance is constant and unremitting; he resides in the yard, and is never absent without leave of the admiralty: he has a salary of 500l. a year, and an allowance of 12l. a year for stationary, both subject to the shilling and civil list duties; he has also an allowance of 2l. a day for each day he is employed on paying ships at Spithead, which allowance in 1784 amounted to 56l.; in other years it has amounted to more, and in some particular years to 200l. The total amount of his net receipt as commissioner, in the year 1784, was 529l. 12s.; besides which, he has an unfurnished house in the yard for his residence, and is officially governor of the royal academy in this yard, for which he has a salary of 100l. a year, reduced by deductions to 92l. 8s. and is permitted to receive his half pay as a captain in the navy, which produces him about 182l. net per annum; he has never received any advantage from the appointment of clerks in his office, and in case of a vacancy he is doubtful whether he would avail himself thereof, though his predecessors have.

There are three clerks employed in his office; the duty and attendance of each are stated in the Appendix. Their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries.	Allowances.	Emoluments.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	50 0 0	—	—	101 1 6	151 1 6	—	151 1 6
2d ditto	40 0 0	10 0 0	—	—	50 0 0	—	50 0 0
3d ditto	50 0 0	—	—	—	50 0 0	—	50 0 0

The duty and attendance of the masters attendant are nearly the same as at Chatham, and are stated at large in the Appendix. They have each

each a salary of 200l. a year, and 1l. for paper money, both subject to the shilling and civil list duties; each is allowed two servants borne on the ordinary, which net them about 22l. annually, and an allowance of 10s. a day when employed on duty distant from the yard, in examining and replacing buoys, and comptrolling payments of ships in the absence of the commissioner, which allowances amounted in 1784 to about 36l. making the whole of their net receipt for that year about 250l. each; besides which, they have each an unfurnished house in the yard for their residence, occasionally receive a few dozens of liquor in presents from contractors and others, and they receive each a moiety of the premium of 300l. on the appointment of their clerk upon a vacancy.

There is one clerk employed in their office, whose duty and attendance are stated in the Appendix: he has a salary of 40l. a year, and received fees and gratuities in the year 1784 to the amount of 50l. making the whole of his net receipt for that year 90l.

The duty and attendance of the master shipwright are the same as that of the like officer at Deptford and Chatham: he has a salary of 200l. a year, and an allowance of 4l. for stationary, both subject to the shilling and civil list duties; he is allowed five apprentices, with each of whom he receives an apprentice fee of twenty guineas, which with their earnings produced him, in the year 1784, 183l. 4s. 6d.; he has also 12l. a year for instructing the young gentlemen in the academy, making together his net receipt, for the year 1784, 383l. 18s. 6d. with an unfurnished house in the yard for his residence, and a premium of 300l. on the appointment of clerks to vacancies in his office; he also occasionally receives a few dozens of liquor in presents from contractors.

He is allowed two assistants, three clerks, a timber measurer, a sawyer's measurer, and a painter's measurer; the master caulker is also under his direction; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, emoluments, fees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st assistant	100 0 0	—	85 0 0	—	185 0 0	2 10 0	182 10 0
2d ditto	100 0 0	—	89 8 0	—	189 8 0	2 10 0	186 18 0
1st clerk	45 0 0	13 1 0	—	100 0 0	158 1 0	—	158 1 0
2d ditto	40 0 0	13 0 0	—	1 0 0	54 0 0	—	54 0 0
3d ditto	35 0 0	—	—	—	35 0 0	—	35 0 0
Timber measurer	39 at 2 6 a day.	10 14 6	24 0 6	112 0 0	185 15 0	7 0 0	178 15 0
Sawyer's ditto	39 at 2 6 a day.	10 14 6	24 1 0	24 0 0	97 15 6	—	97 15 6
Painter's ditto	32 12 1 at 2s. 1d. a day.	—	—	3 3 0 for 6 months.	35 15 1	—	35 15 1
Master caulker	100 0 0	—	96 14 6	—	196 14 6	2 12 0	194 2 6

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The duty and attendance of the clerk of the cheque are nearly the same as at Chatham, and he gives the like security; he has a salary of 200l. a year, and an allowance of 5l. for paper money, both subject to the shilling and civil list duties; he has an allowance of 2d. in the pound on the amount of all contingencies paid by him, and the money received by the sale of old stores, and paid to the treasurer of the navy or his clerk; which allowances produced him for one year 77l. 15s. 8d.; he has likewise an allowance for mustering the marines at this port, being at the rate of 3l. for each company in time of peace, and 5l. in time of war, from which the marine poundage of 1s. in the pound is deducted; this has produced 60l. 13s. 11d. for one year; he has likewise a moiety of the fees received by his three senior clerks for making out quarterly assignments of the wages of such of the workmen as have occasion to assign their wages, which amounted to 128l. 5s. making the whole of his net receipt for one year 456l. 7s. 1d.; he has an unfurnished house in the yard for his residence, and receives occasionally a few dozens of liquor in presents from contractors, and considers himself intitled to receive the usual premium on the appointment of clerks to vacancies in his office.

There are seven clerks employed in this office, and two shipwrights as sawyer's and painter's measurers; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

Stations.	Salaries & Wages.	Allowances.	Emoluments.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	45 0 0	36 18 0	—	278 11 6	360 9 6	—	360 9 6
2d ditto	40 0 0	52 1 6	—	181 6 6	273 8 0	—	273 8 0
3d ditto	40 0 0	17 16 0	—	89 10 0	147 6 0	—	147 6 0
4th ditto	35 0 0	—	—	131 0 0	166 0 0	—	166 0 0
5th ditto	30 0 0	—	—	80 0 0	110 0 0	—	110 0 0
6th ditto	30 0 0	—	—	23 0 0	53 0 0	—	53 0 0
7th ditto	30 0 0	—	—	8 0 0	38 0 0	—	38 0 0
Sawyer's measurer	39 at 2 6 a day.	10 14 6	24 1 0	40 0 0	113 15 6	—	113 15 6
Painter's measurer	32 at 2 1 a day.	10 14 6	25 16 0	6 6 0	74 16 6	1 8 0	73 8 6

The duty and attendance of the store-keeper is nearly the same as at Chatham, and he gives the like security; the manner in which this officer keeps his store accounts is stated at large in No. 161 of the Appendix, and merits particular attention: he has a salary of 200l. a year, and an allowance of 10l. a year for stationary, both subject to the shilling and civil list deductions; he has an allowance of 100l. a year for the receipt and issue of strops; also an allowance of 40l. a year for the receipt and issue of the marine cloathing accoutrements and equipage, from which the marine poundage of 1s. in the pound is deducted; he has likewise an allowance of 1s. 4d. in the pound upon the money paid for picking

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picking oakum, which produced him, in the year 1784, 12l. 9s. 11d. making the whole of his net receipt for that year 344l. 14s. 11d.; he has an unfurnished house in the yard for his residence, and occasionally receives a few dozens of liquor in presents from contractors; the present officer has never required or received any premium or gratuity whatever for the appointment of clerks to vacancies in his office, since the admiralty order of the 5th of May, 1773, to which he has paid due obedience.

There are nine clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries & wages.			Allowances.			Emoluments.			Fees and gratuities.			Total.		Deductions.		Net receipt.				
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.			
1st clerk	55	0	0	13	1	2	—	—	—	93	17	0	161	18	2	1	9	6	160	8	8
2d ditto	50	0	0	—	—	—	—	—	—	134	0	0	134	0	0	—	—	—	134	0	0
3d ditto	50	0	0	14	3	0	—	—	—	70	0	0	134	13	0	—	—	—	134	13	0
4th ditto	45	0	0	—	—	—	—	—	—	45	0	0	90	0	0	—	—	—	90	0	0
5th ditto	40	0	0	—	—	—	—	—	—	15	0	0	55	0	0	—	—	—	55	0	0
6th ditto	40	0	0	—	—	—	—	—	—	13	0	0	53	0	0	—	—	—	53	0	0
7th ditto	40	0	0	—	—	—	—	—	—	8	13	6	48	13	6	—	—	—	48	13	6
8th ditto	40	0	0	—	—	—	—	—	—	5	0	0	45	0	0	—	—	—	45	0	0
9th ditto	40	0	0	—	—	—	—	—	—	4	0	0	44	0	0	—	—	—	44	0	0

The duty and attendance of the clerk of the survey are the same as at Deptford: he has a salary of 200l. a year, and an allowance of 6l. a year for stationary, both subject to the shilling and civil list duties, making his net annual receipt 190l. 1rs.; he has an unfurnished house in the yard for his residence, and allowance of 10s. a day when employed on duty distant from the yard, and occasionally receives a few dozens of liquor in presents from contractors; he likewise receives premiums on the appointment of clerks to vacancies in his office, about two hundred and fifty guineas each.

There are six clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries & wages.			Allowances.			Emoluments.			Fees and gratuities.			Total.		Deductions.		Net receipt.				
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.			
1st clerk	45	0	0	13	1	0	—	—	—	189	2	0	247	3	0	—	—	—	247	3	0
2d ditto	40	0	0	—	—	—	—	—	—	112	0	0	152	0	0	—	—	—	152	0	0
3d ditto	30	0	0	—	—	—	—	—	—	60	0	0	90	0	0	—	—	—	90	0	0
4th ditto	30	0	0	—	—	—	—	—	—	120	0	0	150	0	0	—	—	—	150	0	0
5th ditto	30	0	0	—	—	—	—	—	—	25	3	0	55	3	0	—	—	—	55	3	0
6th ditto	30	0	0	—	—	—	—	—	—	6	17	0	36	17	0	—	—	—	36	17	0

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The duty and attendance of the purveyor and his deputy are nearly the same as at Deptford, and are stated at large in the Appendix. Their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries & wages.			Allowances.			Emoluments.			Fees and gratuities.			Total.		Deductions.		Net receipt.							
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.						
Purveyor	80	0	0	121	13	4	—	—	—	26	17	0	—	228	10	4	2	0	0	226	10	4		
Deputy	32	at 2	1	8	0	6	—	—	—	32	4	6	63	0	0	10	0	0	135	5	0	125	5	0

The duty of the surgeon is similar to that of the like officer at Deptford; his attendance is constant: he has a salary of 100l. a year, subject to the civil list duty: an allowance of 2d. a man per month from the artificers and labourers borne upon the books of the yard; but the rope-makers and extra labourers do not pay, although equally attended in case of accidents; he has the like allowance from the men borne on the ordinary at this port; which allowances produced him in the year 1784, 201l. 3s. 6d.; he has also an allowance of 40l. a year, subject to deductions for attendance, advice, and medicines at the royal academy; the total amount of his annual income is about 320l. out of which he pays his assistant generally from 20 to 30l. a year; and he has an unfurnished house in the yard for his residence.

The duty and attendance of the boatswain and porter are the same as at the other yards. Their salaries, emoluments, fees, and gratuities, are as follows:

Stations.	Salaries & wages.			Allowances.			Emoluments.			Fees and gratuities.			Total.		Deductions.		Net receipt.						
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.					
Boatswain	80	0	0	—	—	—	—	—	—	100	0	0	—	180	0	0	3	2	0	176	18	0	
Porter	30	0	0	—	—	—	—	—	—	267	10	0	—	297	10	0	40	and	80	to his	177	10	0

The duty and attendance of the clerk of the rope yard are the same as at Woolwich, and he gives the like security: he has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s.; he receives a moiety of the fees paid to his clerk, for making out assignment notes to the workmen of the rope yard, which produced him in 1784, 10l. 12s. 3d.; he has also a small allowance on the amount of the money disbursed by him for oil, woolers, and wheel-bands for the use of the rope-makers, making his net receipt in 1784, 108l. 18s. 3d.; besides which he has an unfurnished house in the yard for his residence, and receives a premium of three hundred guineas on the appointment of his clerk when a vacancy happens.

There is one clerk employed under him, whose duty and attendance are nearly the same as at Woolwich; he has a salary of 40l. a year, has an allowance of fifteen pence a day when the men work extra, and receive fees and gratuities from contractors and others, which in 1784 amounted to 21l. 17s. 3d. but no hemp being received in that year occasioned the amount to be less than usual; the average annual amount is about 50 or 60l.; the whole therefore of his receipt for the year 1784 was 61l. 17s. 3d.

The duty and attendance of the master rope-maker are the same as at Woolwich; he has a salary of 100l. a year, subject to the civil list duty; he is allowed four apprentices, whose earnings produced him 73l. 11s. in 1784, after paying for the board of two of them, making his net annual income about 170l.; when the rope-makers work extra the benefit by his servants increases.

All the officers and clerks in this yard are efficient, and execute their duty in person.

That the whole annual receipt of the officers and clerks belonging to this yard may appear at one view, we have composed, and annexed in the Appendix, a table of the salaries, allowances, emoluments, fees, and gratuities, received by each officer and clerk in this yard for one year; by which it appears, that the total amount of their receipt for that period was 8461l. 10s. 7d. of which the sum of 6007l. 4s. 7d. was paid by the public, and the remainder, being 2454l. 6s. by individuals.

The establishment of the yard at Plymouth consists of a commissioner resident, two masters attendant, master shipwright, clerk of the cheque, store-keeper, clerk of the survey, purveyor, surgeon, clerk of the rope yard, master rope-maker, and other inferior officers.

The duty of the resident commissioner is nearly the same with that of the commissioner at Portsmouth, and is stated at large in the Appendix. His attendance is constant, he resides in the yard, and is never absent without leave from the lords of the admiralty.

He has a salary of 500l. a year, subject to the shilling and civil list duties; an allowance of 12l. a year for stationary and firing for his office, subject also to the above deductions; he has also an allowance of forty shillings for each day he is employed in paying ships afloat, which he estimates to amount to about 100l. a year upon an average, though in the year 1784 he only received 84l. making the whole of his net annual income by virtue of his office 551l. 4s.; besides which he has an unfurnished house in the yard for his residence, and is permitted to retain his half pay as a captain in the navy, which produces him net about 178l. annually; and he understands it has been usual for his predecessors to receive premiums upon the appointment of clerks to vacancies

cancies in his office, but none have happened since he has been commissioner at this yard.

There are three clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their salaries, fees, gratuities, are as follows:

Stations.	Salaries.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk - -	50 0 0	—	—	125 17 6	175 17 6	—	175 17 6
2d ditto - -	40 0 0	—	—	—	40 0 0	—	40 0 0
3d ditto - -	50 0 0	—	—	—	50 0 0	—	50 0 0

The duty and attendance of the masters attendant are nearly the same as at Portsmouth, and are set forth at large in the Appendix: they have each a salary of 200l. a year, and twenty shilling a year for paper money, both subject to the shilling and civil list duties; the benefit of two servants borne on the ordinary, by whose wages they receive clear about sixteen guineas a year; each of them received also in 1784 five guineas as a gratuity from the East India Company, which was the only gratuity received in that year (a small cask of wine from the contractor for ballasting the ships excepted); but in former years they have received gratuities to a larger amount, as far as 80l. each; they have each an unfurnished house in the yard for their residence, and divide between them the premium on the appointment of their clerk, which appears to have been four hundred and twenty guineas; the net amount of the income of each in the year 1784 was 205l. 11s.

There is one clerk employed in their office, whose duty and attendance is stated in the Appendix; he has a salary of 40l. a year, and receives fees and gratuities to the amount of 92l., making his net receipt in the year 1784, 132l. which is about the annual average peace receipt; but in time of war his gratuities have amounted to 150l. in one year.

The duty and attendance of the master shipwright are the same as at Portsmouth; he has a salary of 200l. a year, and an allowance of 4l. for stationary, both subject to the shilling and civil list duties; he is allowed five apprentices, with each of whom he receives fifty guineas as an apprentice fee; and the earnings of his apprentices produced him in the year 1786, 156l. making his net receipt for that year, 344l. 14s.; he has an unfurnished house in the yard for his residence, receives occasionally a few dozens of liquor in presents from contractors, is allowed 10s. a day when employed on duty distant from the yard, and considers himself entitled to premiums on the appointment of clerks in his office, though no vacancies have happened since he has been in this situation.

He is allowed two assistants, three clerks, a timber measurer, sawyer's measurer, and painter's measurer; the master caulker is also under

under his direction; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, emoluments, fees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st assistant	100 0 0	—	80 16 0	—	180 16 0	2 10 0	178 6 0
2d ditto	100 0 0	—	—	—	100 0 0	2 10 0	97 10 0
1st clerk	45 0 0	4 8 2	—	115 2 6	164 10 8	—	164 10 8
2d ditto	40 0 0	4 8 2	—	—	44 8 2	—	44 8 2
3d ditto	35 0 0	—	—	—	35 0 0	—	35 0 0
Timber measurer	39 at 2 6 a day.	11 11 0	10 6 0	91 13 6	152 10 6	—	152 10 6
Sawyer's measurer	39 at 2 6 a day.	7 8 0	28 1 6	32 5 6	106 15 0	—	106 15 0
Painter's ditto	32 at 2 s. 1d. a day.	4 15 0	—	12 0 0	49 5 0	—	49 5 0
Master caulker	100 0 0	—	93 3 6	—	193 3 6	2 10 0	190 13 6

The duty of the clerk of the cheque is nearly the same as at Portsmouth, and he gives the like security; his attendance is stated by him to be in general daily: he has a salary of 200l. a year, and 5l. for paper money, both subject to the shilling and civil list duties; he has an allowance of two per cent. on the amount of the money paid by him for contingencies, and on the amount of money received for the sale of old stores, and paid to the treasurer of the navy, which allowance produced him in 1784, 172l. 10s. 5d.; he is allowed also 14l. 10s. annually as travelling charges to London to pass his accounts; he has likewise an allowance for mustering the marine forces, of 3l. per company in time of peace, and of 5l. in time of war, from which the marine poundage is deducted; this allowance amounted in the year 1784 to 71l. 5s.; making his whole net receipt for that year 447l. 17s. 11d. he has an unfurnished house in the yard for his residence, and receives premiums from 2 to 300l. on the appointment of clerks to vacancies in his office.

There are seven clerks employed in his office, and two shipwrights as sawyer's and painter's measurers; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, and gratuities, are as follows:

Stations

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	45 0 0	43 3 0	—	283 6 6	371 9 6	—	371 9 6
2d clerk	40 0 0	4 8 2	—	76 8 6	120 16 8	—	120 16 8
3d clerk	40 0 0	64 0 0	—	50 0 0	154 0 0	32 0 0	122 0 0
4th clerk	35 0 0	29 12 6	—	162 1 6	226 14 0	40 0 0	186 14 0
5th clerk	30 0 0	8 0 0	—	9 9 0	47 9 0	—	47 9 0
6th clerk	30 0 0	—	—	—	30 0 0	—	30 0 0
7th clerk	30 0 0	—	—	—	30 0 0	—	30 0 0
Sawyer's measurer	39 at 2 6 a day.	9 10 6	29 11 6	34 11 6	112 13 6	—	112 13 6
Painter's ditto	32 at 2 s. 1d. a day.	9 5 0	19 9 0	12 12 0	73 6 0	—	73 6 0

The duty and attendance of the store-keeper is nearly the same as at the other yards, and he gives the like security: he has a salary 200l. a year, and 10l. for stationary, both subject to the shilling and civil list duties; he has an allowance of 80l. a year for the receipt and issue of fops, and of 40l. for the receipt and issue of the marine cloathing, from which last the marine poundage is deducted; he has an allowance likewise of sixteen pence in the pound on the amount of all money paid by him for picking of oakum, which produced him in 1784, 111. 5s. and made his net receipt in that year 323l. 10s.; he has an unfurnished house in the yard for his residence, and occasionally receives a few dozens of liquor in presents from contractors; he pays due obedience to the order of 5th May 1773, and consequently does not require or receive any premium on recommending clerks to vacancies in his office.

There are seven clerks employed in his office; the duty and attendance of each of them is stated in the Appendix: their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk	55 0 0	4 8 2	—	108 13 0	168 1 2	1 9 6	166 11 8
2d ditto	50 0 0	—	—	—	50 0 0	—	50 0 0
3d ditto	50 0 0	4 8 2	—	9 10 0	63 18 2	—	63 18 2
4th ditto	45 0 0	—	—	39 14 6	84 14 6	—	84 14 6
5th ditto	40 0 0	—	—	12 12 0	52 12 0	—	52 12 0
6th ditto	40 0 0	—	—	5 15 0	45 15 0	—	45 15 0
7th ditto	40 0 0	—	—	13 0 0	53 0 0	—	53 0 0

The duty and attendance of the clerk of the survey are similar to those of the like officer at other yards: he has a salary of 200l. a year, and 6l. for stationary, both subject to the shilling and civil list duties, and

and reduced thereby to 190l. 11s. which is the whole of his annual income by virtue of his office; he has an allowance of 10s. a day for travelling charges when employed on duty distant from the yard; he has an unfurnished house in the yard for his residence; and receives premiums on the appointment of clerks to vacancies in his office, generally from two hundred to three hundred guineas each.

There are five clerks employed in his office; the duty and attendance of each is stated in the Appendix. Their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1st clerk - -	45 0 0	4 8 2	—	146 0 0	195 18 2	—	195 18 2
2d ditto - -	40 0 0	—	—	65 0 0	105 0 0	—	105 0 0
3d ditto - -	30 0 0	—	—	—	30 0 0	—	30 0 0
4th ditto - -	30 0 0	—	—	—	30 0 0	—	30 0 0
5th ditto - -	30 0 0	—	—	—	30 0 0	—	30 0 0

The duty and attendance of the purveyor are the same as at Portsmouth. This officer being absent on duty in the forest of Dean, we examined his deputy; who having been but late appointed to this situation from that of a quartermaster in the yard, could only inform us that his wages were 2s. 6d. a day when in the yard, and 2s. 1d. a day when employed distant from it; with 6s. 8d. a day for travelling charges, and the benefit of an apprentice, by whose earnings he receives about 24l. a year.

The duty and attendance of the surgeon are the same as at Portsmouth: he has a salary of 100l. a year, subject to the civil list duty, and an allowance of 2d. per man per month from the artificers and labourers borne on the books of the yard, and from the men borne on the ordinary at this port; which allowance produced him in the year 1784, 283l. 6s. 6d. making his net receipt for that year about 377l. 1s. 6d.; he employs an assistant at no expence to himself at present, and has an unfurnished house in the yard for his residence.

The duty and attendance of the boatwain and porter are stated in the Appendix. Their salaries, emoluments, fees, and gratuities, are as follows:

Stations.	Salaries & wages.	Allowances.	Emoluments.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Boatwain - -	80 0 0	—	—	48 0 0	128 0 0	3 12 0	124 8 0
Porter - - -	30 0 0	—	123 from his tap	—	153 0 0	50 0 0	103 0 0

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The duty and attendance of the clerk of the rope yard are the same with those of the like officer at Portsmouth: he has a salary of 100l. a year, reduced by deductions to 96l. 12s.; he has an unfurnished house in the yard for his residence, and occasionally receives a very few dozens of liquor in presents from the hemp contractors; it has been usual for persons in his situation to receive a premium on the appointment of a clerk in this office, but he has not received any since he has been in office.

He is allowed one clerk, whose duty and attendance are stated in the Appendix; he has a salary of 40l. a year, and an allowance of 7½d. a tide when the men work extra, and he receives gratuities, which in the year 1784 amounted to 80l. and in a year of war generally amount to 150l.; the whole of his net receipt in 1784 was 127l. 14s. 8d.

The duty and attendance of the master rope-maker are the same as at Portsmouth: he has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s.; he is allowed four apprentices, whose earnings produced him in 1784, 94l. 9s. 10d. and in time of war he estimates such produce at 200l. a year, having then the benefit of extra; his net receipt in 1784 was 191l. 19s. 10d.; besides which he has an unfurnished house in the yard for his residence.

All the officers and clerks in this yard are efficient, and perform their duty in person, except the second clerk to the store-keeper, who is incapable from indisposition of performing the duties of his office.

That the whole annual receipt of the officers and clerks belonging to this yard may appear at one view, we have annexed in the Appendix, a table of the salaries, allowances, emoluments, fees, and gratuities, received by each officer and clerk for one year; by which it appears that the total amount of their receipt for that year was 7,022l. 14s. 7d.; of which the sum of 5,386l. 12s. 1d. was paid by the public, and the remainder, being 1,636l. 2s. 6d. by individuals.

Besides the officers and clerks employed in your Majesty's dock yards above mentioned, there are certain persons employed at the ports of Deal, Harwich, Leith, and Kinsale, as naval officers, muster masters, and store-keepers, from each of whom we have received returns of their duty, attendance, salaries, allowances, fees, and gratuities, which are stated in a table annexed in the Appendix; by which it appears that the total amount of their receipt for one year was 826l. 12s. 4d.; of which the sum of 787l. 14s. 10d. was paid by the public, and the remainder, being 38l. 17s. 6d. by individuals.

Having thus detailed the duty, attendance, salary, allowances, fees, gratuities, and emoluments, of the officers and clerks belonging to your Majesty's several dock yards, we proceed to state such observations as have

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have occurred to us during the progress of this inquiry, and such plans for corrections and improvement as appear proper to be adopted in future.

It were injustice in us not to declare our perfect satisfaction at the order, regularity, and convenience with which we found the stores in general disposed in the several yards, and the attention of the principal officers thereto.

At each of the dock yards there are five principal officers; namely, the master attendant, master shipwright, clerk of the cheque, store-keeper, and clerk of the survey; the three last are commonly called clerk officers; the particular duty of each has already been stated, but there are duties incumbent on them collectively, such as the surveying and inspecting of all stores delivered at the yard on contract or otherwise, granting certificates for the same, and signing bills for the amount.

Copies of all contracts made by the board for stores are transmitted to the officers of the yard where the stores are to be delivered; upon the delivery of such stores, it is the duty of the master attendant for stores in his line, and of the master shipwright for stores in his line, to attend the clerk of the cheque, store-keeper, and clerk of the survey, to examine the quality and quantity thereof, their agreement or disagreement with the terms of the contract, and to enter the same in a book.

Upon the articles being received into store, the store-keeper is to charge himself therewith, and the clerk of the survey is to keep a cheque charge upon him for the same; the clerk of the cheque is to make out a bill for the amount according to the contract, which he and the store-keeper are to sign; and the master attendant or master shipwright, according to the description of the stores, are, together with the clerk of the survey, to certify on the back of such bill that the stores were good, fit for the service, and agreeable to contract, or to the warrants by which they were received; the commissioner of the yard is to sign his name on the front of the bill to the amount, which is written in words at length; this bill, so signed and certified, is sent to the navy board, where it is signed by two other commissioners, delivered to the party, and entitles him or his assigns to receive the amount in due course.

Such is the progress of a navy bill, by which the great trust and confidence reposed in the yard officers will fully appear. This trust, therefore, ought to be executed in person by the principal officers, and no part of it left to clerks. It appears that the officers do in general attend the survey of the quality, but the quantity is too often trusted to the clerks belonging to the different departments: we are of opinion that the master attendant or the master shipwright, as the case may be, together with the clerk of the survey, ought always to inspect the quality of all stores delivered, and that one clerk officer at least ought to attend the receipt of the quantity, which is now generally left to a clerk from the cheque office, another from the store-keepers, and a third from

from the clerk of the survey's office, each of whom enters the quantity in a book. It is undoubtedly true, that three clerks must join in any fraud or neglect as to the quantity; but where the public interest is so materially concerned, it cannot be too well guarded.

There is another species of duty peculiar to the officers belonging to the yards of Deptford and Woolwich, namely, that of surveying, measuring, valuing, and reporting, upon all ships tendered to the navy board for transports or store ships, either for hire or purchase; this duty, it appears, occupied a great part of their time during some years of the late war, when their presence in the yard was essential for the performance of the special duties of their stations.

We would recommend that this service be in future performed under the direction of the professional members of the navy board, by one of the surveyor's assistants and two sea officers, to be occasionally appointed by the navy board for that purpose, and that the officers of the yard should be altogether relieved therefrom; the persons so appointed to be prohibited, under severe penalties, from taking or receiving any fee or gratuity whatever from the owners of such ships or vessels.

The principal officers of the yards do not appear to receive themselves any fee or gratuity, except occasionally a few dozens of liquor; but they sell places to those who do, and receive a premium proportioned to the expected advantages of the situation.

We have already in our Fifth Report given our opinion on the impropriety of this practice, which ought to be totally abolished in all the offices, including that of the commissioner. It has been prohibited in the store-keeper's office by an admiralty order in May 1773, which was occasioned by the discovery of some collusion or mal-practices of the clerks; and we see no reason why such prohibition should not have extended to all the other offices; the present store-keepers at Portsmouth and Plymouth pay due obedience to this order, but it has been evaded by those of the other yards: the prohibition ought to be general, under the like penalties proposed in our Fifth Report.

The presents of liquor are unbecoming, and ought to be prohibited; they may, and in several instances have been, commuted for money.

Whoever takes a review of the business transacted at the dock yards, will readily perceive the inducement both to give and receive fees and gratuities, and consequently the necessity of abolishing them totally, which we are decidedly of opinion ought to be done; and instead of the multifarious emoluments at present received by the officers and clerks, one certain salary should be substituted, paid quarterly, clear of all deductions; such salary to be proportioned to the trust reposed, the ability and attendance required for the execution of the office.

We are however of opinion, that the officers should continue to have the nomination of their own instruments, subject to the approbation of the commissioner resident, and the consequent approbation and appointment of the navy board; and that the commissioner of the yard should have power to suspend or dismiss any clerk belonging to an officer in the yard, on proof of misconduct.

The commissioners of the dock yards have not any instructions for their government; but the following officers have very full and particular instructions from the navy board; viz. master attendant, master shipwright and his assistants, clerk of the cheque, store-keeper, clerk of the survey, clerk of the rope yard, master rope maker, boatswain, and porter.

We would recommend that proper instructions should be prepared for the commissioner of each yard, and that he should have full authority over every person belonging thereto; that all warrants and orders from the navy board to any officer of the yard should be transmitted to him, and by him delivered to the person directed, who, in like manner, should transmit his answer through the means of the commissioner; and that no correspondence should be carried on relative to the business of the public, between the navy board, or any member thereof, with any officer at or belonging to a dock yard, but what should pass through the hands of the commissioner (except in the case of the secret service entrusted to the comptroller) to the end that he may have full knowledge thereof, as he is to be responsible for all affairs under his superintendance and management at the yards.

The commissioners of the dock yards ought to be sea officers, of great experience both in the military and civil department of the navy; for which purpose we recommend their being chosen upon vacancies from the sea commissioners at the navy board. Every mark of attention should be shewn them that can give consequence to their situation.

The salary of the commissioners at the yards abroad should be 1,200l. a year, of those in Great Britain 1,000l. a year, clear of all deductions, and in lieu of all other allowances whatever; they should each have a house in the yard for their residence, with coals and candles for their use therein.

The present practice of the resident commissioner attending the payment of ships afloat has been found in time of war very inconvenient and detrimental to the public service of the yard, from whence he is necessarily absent the whole day, and often several successive days, when the business of the yard requires his presence there: we recommend that this service in time of war should be performed by a sea officer, nominated by the navy board for this special purpose; that not only the commissioner, but every officer of the yard (some of whom do now occasionally do this duty for him) may not have their attention taken off from the necessary duties of their stations, at a period when the performance of those duties is essential to the public weal.

In time of peace this service may easily be performed by the commissioner, or in his necessary absence by one of the masters-attendant; but no extra allowance should be paid for it, as it is to be considered part of their general duty, for which the salary allotted to each is to be the compensation.

The number of clerks at present employed in the commissioner's office, appears to us sufficient for the duties thereof.

Their salaries ought to be as follows;

	£.	s.	d.
1st Clerk	200	0	0 per annum.
2d Ditto	100	0	0
3d Ditto	60	0	0

The masters attendant are very properly selected from the class of masters of the navy; their duty is arduous in time of war, their salaries therefore ought to be 220l. a year each, with a house in the yard for their residence, and the present allowance of 10s. a day when employed in navigating ships of war from one port to another; and we see no objection to their having the benefit of two servants each, being sea boys, borne on the ordinary of the port to which the masters belong; in case of death, resignation, or removal, the wages of such servants not to become the property of their heirs, but the indentures to be transferred to their successors in office.

In some of the yards one clerk is scarcely sufficient to execute the duties of the office; the commissioner will be the proper judge of this; he should be authorized to allow such occasional assistance as he may judge necessary. The clerk's salary should be 90l. a year, but it is to be understood that he is to make out the assignment and admission notes for the men in his department free from any expence whatever to the parties, the price of stamps excepted.

The master shipwrights are chosen from the class of the shipwright officers in the yards, who have served a regular apprenticeship to the business, have worked as shipwrights, and passed through the several offices of quartermaster and master shipwright's assistant, from which office they are generally promoted to that of master shipwright.

Their salaries at all the yards, Sheerness excepted, should be 350l. a year, with a house in the yard for their residence: on account of the smallness of the yard at Sheerness, and the proportion of business there transacted, the salaries of all the officers and clerks, of 100l. a year salary and upwards, should be one-fourth less than at the other yards.

Here we must remark, that from the observations we have made in the course of this inquiry, we are clearly of opinion neither these officers, nor any officer whatever receiving an annual salary, should be allowed hereafter to take any apprentices; the practice is attended with considerable expence to the public, is discouraging to able and deserving artificers, detrimental to the public service, and subject to many inconveniences not necessary, and perhaps not proper to mention here, but what every professional man acquainted with the dock yards must feel.

We do not mean by proposing this regulation to deprive the present officers of those apprentices already indented, neither do we intend to deprive the public of this nursery for artificers, we shall propose that the same number be borne, though distributed in a different manner, at less expence to the public, and to the greater encouragement of its deserving servants.

It is proper in this place to state the officers who fall under the above description; namely, those receiving annual salaries, the number of apprentices

prentices allowed to each, and the rate of wages paid for each apprentice at the different periods of his apprenticeship.

The officers are,

Master shipwright	-	-	5 apprentices
His assistants	-	-	3 each
Master caulker	-	-	3
Master mast maker	-	-	2
Master boat builder	-	-	2
Purveyor	-	-	1
Master rope-maker	-	-	4

The present rate of wages paid for these apprentices are,

1st year	-	-	14d. a day	-	and 4d. per tide extra
2d year	-	-	16d. ditto	-	and 4d. ditto
3d year	-	-	18d. ditto	-	and 4d. ditto
4th year	-	-	19d. ditto	-	and 4d. ditto
5th year	-	-	20d. ditto	-	and 5d. ditto
6th year	-	-	22d. ditto	-	and 6d. ditto
7th year	-	-	24d. ditto	-	and 7½d. ditto

The number of apprentices belonging to the above offices in each yard is about twenty-three, which, instead of being allowed to the present masters, we propose should be allotted to the most deserving, able, and diligent shipwrights and artificers, at the pleasure of the commissioner of the yard (subject to the approbation of the navy board) who will be the proper judge, from information and his own observation, to whom such encouragement is proper to be given; but we do not think it fit such high wages should continue to be paid for apprentices; the rates, in our opinion, ought to be reduced as follows:

1st year	-	-	8d. a day	-	and 2d. a tide extra
2d year	-	-	10d. ditto	-	and 2d. ditto
3d year	-	-	12d. ditto	-	and 3d. ditto
4th year	-	-	14d. ditto	-	and 4d. ditto
5th year	-	-	16d. ditto	-	and 4d. ditto
6th year	-	-	18d. ditto	-	and 5d. ditto
7th year	-	-	20d. ditto	-	and 6d. ditto

This reduction will prove a considerable saving to the public, and in some measure compensate the increase of salaries to the officers deprived of their apprentices; it will afford sufficient encouragement to artificers, and we are confident the apprentices will be more likely to become expert workmen under masters who work themselves, than under those who do not; we are also of opinion, that the wages for all apprentices should be regulated by the same scale.

It is necessary, however, to provide against a circumstance which may occur, viz. the dismissal of the master for misconduct, in which case, on his death or removal, the apprentices should be turned over to such other artificer as the commissioner shall think fit, and the indentures ought to be drawn accordingly: we must further recommend that for the future the indentures of all apprentices run so, as that they may not become the property of the person to whom they are indented, or their heirs, but to be turned over to their successor in the yard, and upon no account should an apprentice be in a different yard from his master, as is now the case in some instances.

Should the regulation now proposed be adopted (and we earnestly recommend that it should, not only from our conviction of its utility to the service, but the saving which will accrue to the public, if the general reduction takes place) it is proper to suggest in what manner the officers now possessed of apprentices are to be considered with respect to the addition of salary proposed in lieu thereof. During the continuance of the present number of their apprentices, they ought to remain upon the old salary; as the apprentices drop off, their salaries should be increased 25l. annually for each, until the whole are out of their time, and then the new establishment to take place complete. Should, however, any of them chuse to turn over their apprentices, they ought to have permission so to do, and to be put upon the new establishment at once.

Having thus discussed the essential regulation of apprentices in general, we return to that of the master shipwright's office in particular.

	£.	s.	d.	
The salary of his first assistant ought to be	180	0	0	per annum.
of his second	-	-	-	150 0 0
Master caulker	-	-	-	150 0 0

with a house in the yard for the residence of each of the assistants.

	£.	s.	d.	
The salary of his first clerk should be	-	150	0	0 per annum.
of his second	-	-	-	70 0 0
of his third	-	-	-	50 0 0

Where only two clerks are employed, the salary of the second to be 60l. for which they are to write notes, enter them and protections to the workmen, without fee or reward from the parties. The wages of the timber measurer should be 3s. 6d. a day, of course no fees from contractors, and he may be allowed one apprentice. The wages of the sawyer's measurer to be 2s. 9d. a day, and to be allowed an apprentice.

The clerk officers, if not brought up either in the civil or military department of the navy, cannot for a considerable time be fit to execute the duties of their stations, which must consequently be left to their clerks—an important trust, where knowledge, experience, and integrity are essential for the public service: we are of opinion, none but those conversant in the business should be chosen, and that it would tend much to the good of the service, if upon a vacancy the chief or most intelligent

telligent clerks in those offices were preferred, as a reward for having discharged their duty with attention and integrity ; this prospect would make the situation of those clerks more respectable, and might be productive of introducing young men of good education into the service.

The salary of the clerk of the cheque ought to be 350l. a year, clear of all deductions, and in lieu of all allowances whatever, except where marines are mustered, the present allowance for which is, in that case, to be paid to him for such service ; here, however, it is necessary to observe, that although it is not expected he can attend in person the daily musters of the workmen, artificers, &c. yet he should occasionally do it, at uncertain times, as a check upon his officers, and not leave that essential service altogether to clerks.

The mustering of the ordinary and of the ships in commission at the port is entrusted to one of his clerks ; a service of importance, and very liable to abuse, from the too great facility of passing unchecked the absentees, by which the public lose the proper deductions for their wages and provisions : we are aware of the difficulties which young men are exposed to when they endeavour to be strict in the execution of this part of their duty on board of a ship of war, especially with regard to officers' servants, and men occasionally absent upon duty ; we can, after the most mature consideration, think but of one mode of remedying the evil, which is, that the commanding officer on board at the time of the muster should deliver to the mustering clerk a list signed by him of all the absentees, who are entitled to provisions and not checked ; such lists to be transmitted weekly by the clerk of the cheque to the admiralty and navy offices, as his vouchers for not checking the persons in such lists, though absent at the time of the muster.

Another essential part of the clerk of the cheque's duty is the making out of the bills to contractors and others for stores delivered into the yards ; as we propose to abolish all fees, we must provide that the merchant or contractor does not suffer by negligence or inattention to his business in the office.

We are of opinion that every person who delivers stores into any of the yards ought to be entitled to his certificate or bill for the amount thereof, within three days from the receipt of such stores ; and that should such bill or certificate be withheld for a longer time, on complaint to the commissioner, he be authorised to require the clerk of the cheque to pay to the party a sum equal to five per cent. per annum on the amount of the bill for every day the same is delayed beyond the said three days from the delivery of the stores ; and should the clerk of the cheque hesitate or delay the immediate payment of such m^{ul}ct, the commissioner in that case to issue his warrant to the treasurer's clerk at the port to pay the same, and to charge it against the salary of the said clerk of the cheque.

The pay books of the yard being made up at this office, the assignment notes which enable the workmen to borrow money or obtain credit on their earnings until the yard is paid, are made out here, and have been the source of considerable emolument to the clerks in this office, and

and to some of the principals ; for at the yards of Woolwich and Portsmouth, the clerk of the cheque shares with his clerks in the fees paid by the workmen for making out such notes : we are of opinion that the men should be relieved from any charge whatever (the real cost of the stamps excepted) on such notes, and that it ought to be part of the duty of the clerk of the cheque's office to make out such notes when applied for, without any expence whatever to the workmen, they however finding the stamps, where such are necessary.

The salaries of the clerks in the office should be as follows :

At Deptford, Woolwich, and Chatham.

	£.	s.	d.	
1st clerk	180	0	0	<i>per annum.</i>
2d ditto	140	0	0	
3d ditto	100	0	0	
4th ditto	70	0	0	
5th ditto	50	0	0	

At Portsmouth and Plymouth.

	£.	s.	d.	
1st clerk	180	0	0	<i>per annum.</i>
2d ditto	150	0	0	
3d ditto	120	0	0	
4th ditto	100	0	0	
5th ditto	70	0	0	
If more are necessary, each	50	0	0	

The distribution of the business amongst them must be regulated by the officer : the first clerk will naturally have the making out of the bills for stores delivered ; two others must be employed in mustering on shore and afloat, and in making out the pay books ; another must attend the receipt of stores, and the measuring of timber, painter's work, &c. which is always done in presence of a clerk from each of the three following officers, clerk of the cheque, store-keeper, and clerk of the survey. In some of the yards we have found shipwrights attached to the clerk of the check's office, as measurers of timber, sawyer's, and painter's work, but we are of opinion that duty may be equally well performed by a clerk belonging to the office, and the shipwright more usefully employed in the yard ; the regulation of this, however, must rest with the commissioner of the yard, who will judge what is best for the service in general.

It must frequently happen that some of the clerks in this office, the mustering clerks in particular, will have occasion to attend at extra hours when the men work extra, in which case we are of opinion they should be allowed at the rate of 7½d. a tide for such attendance, and this allowance we would propose should be made to all the officers and clerks when obliged to attend at extra hours.

The office of store-keeper being of great trust and responsibility, his salary ought to be 400l. a year, which is to be in lieu of every allowance whatever for issuing fops, marine cloathing, marking canvas, &c. &c. which are to be considered as part of his duty, and compensated by such salary; he should have a house in the yard for his residence: the greatest attention and regularity are necessary in keeping his accounts of the receipt, issue, and remains of stores; the mode adopted by the store-keeper at Portsmouth is, in our opinion, so perfectly clear and correct, that it ought to be established throughout all the yards, that one uniform mode may be followed in all.

The method pursued by the present store-keeper at Portsmouth, and which we so much approve, is as follows:

All stores received are entered as received in a daily receipt book, which book is abstracted at the end of the month into a book called the monthly receipts; and all stores returned are entered in a book called the monthly returns: these monthly receipts and returns are again abstracted under the different denominations of the stores, these abstracts are totalled, and being added to his original charge, form the debtor part of his account.

With respect to issues, there are four books kept, two called the master attendants extra and ordinary, and two called the master shipwrights extra and ordinary; the issue transcripts are abstracted upon the same principle as the receipts, totalled, and form the credit part of his account, which being deducted from the debtor part, gives the remains.

If books kept in this manner are regularly posted up, and the balance struck every quarter, which ought to be done, we conceive a tolerable correct comparison of the actual remains of the principal articles with those stated in the books, might be made.

No general survey of remains is taken, except upon the death or removal of a store-keeper, and in some instances not even then, if his successor is content to be charged with the remains, as they appear upon the books of his predecessor: an actual general survey is both tedious and expensive, yet we think it ought not to be altogether omitted, else of what use is security from the store-keeper, or keeping any account at all? Of what use is the office of examiner of store-keeper's accounts in the navy office, but to correct numeral errors, if the remains which appear upon paper are never checked with the actual remains in the yard?

The difficulty of making a survey has, we apprehend, been over-rated; a satisfactory one may, in our opinion, be made quarterly, if the store-keeper's accounts are kept in the fore-mentioned regular manner, and duly posted up.

We therefore recommend that the balance be struck every three months, and that the store-keeper, clerk of the survey, with the master attendant and master shipwright, for stores in their respective lines, do examine, survey, and certify, how far the stores remaining agree with the remains in the store-keeper's ledger; and that at the end of the

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fourth quarter a clerk from the office for examining the store-keeper's accounts, or from the office for stores in the navy office, attend the said officers, and join in the survey, and in the certificate of the remains; the timber measurers of the yards should also attend the annual survey; this method uniformly pursued will at least afford tolerable satisfactory evidence of the remains of all the principal articles, which at present is taken, we may say, upon trust: every officer and clerk will be more exact, every store-keeper more vigilant, when they know such a survey is to be taken; and from the present arrangement of the store-houses and stores, we do not foresee the insurmountable difficulties which have been represented; and we have the sanction of two very intelligent and diligent officers, namely, the store-keepers at Woolwich and Portsmouth, for this our opinion, who have both informed us they have pursued this mode for their own satisfaction, and generally found the remains pretty correct.

We are the more earnest on this subject, having very early perceived the defect, felt the consequences, and determined, by personal inspection and inquiry on the spot, to endeavour at a remedy.

What we have now proposed, we are satisfied is practicable, will keep the officers alert, and prevent any considerable defalcations.

The number of clerks required for the execution of the business of this office must depend on the quantity of stores generally kept at the yard; we apprehend from six to nine, according to the service carried on at the yard.

Their salaries as follows:

At Deptford, Woolwich, and Chatham.

	£.	s.	d.	
1st clerk	150	0	0	per annum.
2d ditto	120	0	0	
3d ditto	100	0	0	
4th ditto	80	0	0	
5th ditto	60	0	0	
6th ditto	50	0	0	

At Portsmouth and Plymouth.

	£.	s.	d.	
1st clerk	150	0	0	per annum.
2d ditto	130	0	0	
3d ditto	120	0	0	
4th ditto	100	0	0	
5th ditto	80	0	0	
6th ditto	70	0	0	
7th ditto	60	0	0	
If more are necessary, each	50	0	0	

The salary of the junior clerk at each yard never to exceed 50l. a year, and, according to the number of clerks required, their salaries to be proportioned, from the second clerk downwards; they ought all to give security in thrice the annual amount of their salaries, and be intitled to extra, when required to attend at extra hours.

In those yards where the business is considerable, two clerks should be allotted to attend the receipt of stores, one for the in, and the other for what are called the out stores; one clerk may in general be sufficient for the issues with occasional assistance; the examining of bills, abstracting the accounts, and keeping the books, will require the constant attention of two or three diligent clerks; the store-keeper will of course distribute the business among his instruments, according to their respective abilities, and the necessary dispatch thereof; and the commissioner can judge, from his representation and his own observation, of the number necessary to be employed in the office, always observing that no part of the duty should be postponed or neglected for want of proper assistance.

We should further recommend, that the commissioner should occasionally, and at uncertain times, call for and inspect the general store account, in order to observe, that it is kept up, and that the other books from whence it is made up be duly attended to, and in proper forwardness.

The clerk of the survey is the principal check upon the store-keeper, who cannot issue any stores without his warrant; he is likewise a check upon all persons intrusted with any public stores whatever issued from the general store-house of the yard, and is an inspecting and certifying officer to the due performance of all contracts, be they for stores supplied or services performed. The consequence of this officer in your Majesty's dock yards does not appear to have been sufficiently attended to: this officer appears to have been intended as a general controul, not only on the receipt and issue of stores, but in every other branch or expenditure in or belonging to the yard, and is vested with a discretionary power of warranting such demands only as he shall find reasonable and necessary, and agreeable to the rules of the navy; we have said above, that no stores can be issued without his warrant, nor any paid for without his certificate. This officer should be chosen from the military or civil line of the navy; if he is an intelligent man, and discharges his duty with fidelity, diligence, and attention, he may render most essential service to the public.

He has been hitherto rather inadequately provided for, nor will the rules of proportionate salaries amongst the several officers of the yard, permit us to recommend a larger salary than 300l. a year clear of all deductions, with a house in the yard for his residence: this officer should frequently inspect into the state of the store-keeper's books, compare them with his own, and represent to the commissioner of the navy board any irregularity or negligence therein, as well as any impropriety in the concerns

concerns under his controul; such conduct must not be deemed officious interference, but part of the duty required of him.

The number of clerks necessary for the office of the clerk of the survey must depend upon the business of the respective yards; but the controuling of the accounts of the store cabins, a late and most useful institution, will require more assistance than formerly, when no account was rendered by the cabin-keepers of their expenditure.

About eight years ago the clerk of the survey was directed to keep a charge on the cabin-keepers of the quantity of each article of stores they received from the store-keepers, to abstract their expenditure, strike a balance once a month, and in person examine every quarter the remains in the respective cabins.

We apprehend from four to six clerks may be necessary.

Their salaries as follows:

For Deptford, Woolwich, and Chatham.

	£.	s.	d.	
1st clerk	150	0	0	per annum.
2d ditto	100	0	0	
3d ditto	80	0	0	
4th ditto	50	0	0	

For Portsmouth and Plymouth.

	£.	s.	d.	
1st clerk	150	0	0	per annum.
2d ditto	120	0	0	
3d ditto	100	0	0	
4th ditto	80	0	0	
5th ditto	70	0	0	
6th ditto	50	0	0	

With extra, when obliged to attend at extra hours.

The purveyor should have a certain fixed salary: the practice which has hitherto prevailed of accepting fees from timber contractors, and from those of whom he purchases small stores, carries its impropriety on the face of it; he has hitherto been allowed an apprentice, which we think ought to be discontinued, as he cannot possibly attend to his instruction.

His salary should be 1000l. a year, and the present allowance for travelling charges: a deputy, where one is necessary, should be upon daily wages of 3s. and an allowance for travelling proper for his station. The salary of the principal, however, should be in some measure adapted to the business of the yard to which he belongs, not exceeding for the largest yard the annual sum above mentioned.

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The salary and other emoluments of the surgeon may remain as at present, with a house in the yard for his residence; but we are of opinion, his assistant should be paid by the public 20l. a year.

As the nature of the service expected from the surgeon requires the constant attendance of a skilful man, we are of opinion such attendance should be so far enforced, that if absent, a proper compensation should be paid by him to his assistant for executing the whole duty, such recompence ought in our opinion to be 10s. 6d. each day; and if at any time the surgeon should be absent three months together, unavoidable accidents excepted, he ought to forfeit his office: this measure may appear strong, but it is necessary.

The clerk of the rope yard is an officer in a double capacity; he acts as clerk of the cheque in mustering and making up the pay books of the people employed in the rope yard; he is also store-keeper of all the stores belonging thereto, and gives security in the sum of 2,000l.; he makes out a weekly account of the receipt, issue, and remains in store, of hemp and tar, of the cordage made therefrom, and delivered to the store-keeper of the dock yard; also of the week's expence for salaries, wages, and disbursements; yet this officer has not above 100l. a year for his trouble and responsibility; we are of opinion, that his salary ought to be 200l. a year, with a house for his residence.

His clerk should have a salary of 70l. a year, and extra when the men work extra; he is to make out the assignment notes for the men of the rope yard without fee or reward.

In some yards one clerk is scarcely sufficient for the execution of the business; of this the commissioner will judge, and permit him to have such occasional assistance as he may think necessary; but it is to be understood in this, as in other cases of a like nature, that no increase is to be made to the establishment without the authority of the admiralty, or any temporary expence incurred without the authority of the navy board.

The master rope-maker is allowed four apprentices; we object to such allowance, upon the same principles as to those of the master shipwright and others: we are of opinion, this number of apprentices should be distributed amongst the deserving rope-makers, at reduced rates, as before mentioned, and that the salary of the master rope-maker should be 150l. a year clear.

The boatswain of the yard is generally chosen from that class in the navy.

His salary ought to be 100l. a year, with a house for his residence; and we see no objection to his being allowed a servant, a sea boy, at ordinary wages of 17s. 6d. a month.

The porter of the yard should be a person well acquainted with the men belonging to the yard, and with the people of the neighbourhood, that

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that improper persons may not be admitted. He should have a salary of 40l. a year, and be permitted to keep a tap, where small beer only should be served according to the original institution, and the men ought not to be permitted to sit down in the tap-room, nor to loiter their time. We totally disapprove of the present mode of an ale-house being kept in the yard, to the prejudice of the service, and of the families of those employed in it.

The attendance of the principal officers should be constant; as they reside in the yard, they ought always to be in the way for such duty as may occur.

Here, however, we must observe, that the clerk of the survey at Deptford yard is also a commissioner of the lottery, which must at particular periods prevent the necessary attendance on his duty in the yard; from what we have said of the great consequence of this officer to all the yards, we cannot approve of any occupation that shall call off his attention from his duty there, and as the salary is proposed to be increased fairly and openly, we trust there will not be occasion for remuneration by other means.

We have the same objection to the masters attendant and master shipwright at Chatham being governors of the chest, the attendance upon which frequently employs nearly one third of their time; this ought to be discontinued, as their duty in the yard requires the whole of their time.

The attendance of the clerks should be constant, during the working hours of the yard, and enforced by mulcts, as proposed in our Fifth Report; they ought also to take and subscribe an oath of fidelity, and enter into a bond, subject to the like conditions and penalties, on receiving any fee, gratuity, or emolument, on acting as agents, or in being interested in any ship, vessels, or stores; the officers ought likewise to enter into the same engagement; and further, that they will not take or receive any premium or consideration whatever for the nomination or appointment of any clerk, under the like penalties of forfeiture, dismissal, and incapacity.

The salaries of the naval officers at home and abroad ought to be regulated upon the same principles as those of your Majesty's dock yards; all fees and gratuities strictly prohibited, and the like engagements entered into by them and their clerks.

As a suitable encouragement to the faithful performance of duty while in office, we are of opinion, that when any officer or clerk is obliged to retire from his situation by age or infirmities, an annuity should be granted him, not exceeding half the amount of his salary, to be paid clear of all deductions whatever, but subject to the restrictions specified in our Fifth Report.

In order to re-imburse the public the additional expence which will be incurred by the increase of salaries, we propose, as stated in our last Report, that a certain poundage rate should be paid on all money received by bills in course for stores supplied or services performed; this rate we have

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have fixed at 1 per cent. and we trust the amount of it will be nearly sufficient to re-imburse the public the increased expence of the salaries in time of peace; in time of war it will leave a considerable balance in favour of the public. The contractor will thus know his certain expence, and the officer of the public, being rendered independent of the contractor, will execute his duty with becoming propriety.

With respect to the dock yards, we are enabled to state the comparison pretty correct.

It will appear by the tables in the Appendix, that the total sum paid by individuals in fees and gratuities to the clerks in the several dock yards in the year 1784 was 9,089l. 16s. 6d.; and by an account transmitted to us from the navy office, we find that the amount of all stores received from merchants and contractors, and the charge of all works performed by contract at the yards, was for the said year 730,845l. 1s. 9d.; 1 per cent. upon which amounts to 7,308l. 9s. being 1,781l. 7s. 6d. less than the sum paid by individuals according to the present mode.

It remains, however, to state what will be the actual difference of the public expence by the proposed establishment, from what it was in the year 1784. By the tables above mentioned, it appears that the sum paid by the public in that year, for salaries, allowances, &c. was 26,955l. 1s. 3d.; and the sum to be annually paid by the proposed establishment will be 31,180l.: difference 4,224l. 18s. 9d. It appears therefore that the poundage proposed will, even in time of peace, re-imburse the public for the increase of salaries, and leave a surplus of 3,083l. 10s. 3d. to go in aid of the general fund at the navy office.

In the course of this inquiry, and particularly during our visitation of the dock yards, several general observations occurred to us, which we think necessary to report in this place, with a view to offer such regulations in consequence thereof, as in our judgement may be for the advantage of the public.

We found that the contracts for erecting store-houses and other buildings, for making docks, wharfs, &c. with the plans, profiles, and sections for such works, were entirely under the superintendance, management, and direction of the shipwright officers; that the interference of any other check officer of the yard was not by them thought necessary in the execution of such contracts; and that the clerk officers do sign certificates for the amount thereof, upon the judgement of the professional men, although it has happened that some of them have not always been perfectly satisfied with the due performance of the said works: having understood that the present clerk of the survey at Plymouth had entered a protest against the performance of some works, for the amount of which he had signed certificates, we called upon him for an explanation, and required of him by precept a copy of his representation to the navy board on the 16th of June, 1786, together with copies of all letters and other papers which passed on that subject.

Upon perusing these papers we found that the clerk of the survey had done his duty to the best of his judgement; that previous to his signing certificates for the amount, he had personally informed the com-

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mittee of the navy board on the spot of his doubts, and pointed out to them the objectionable parts of the works; that as no official orders were given in consequence thereof, he concluded that his remarks were not thought worthy of attention, and therefore signed the certificates for the amount (which certificates, however, are silent as to the due performance) conceiving it his duty so to do.

As this business was inquired into by a committee of the navy board at Plymouth, in June 1786, it is not necessary for us to enter further into it, especially as it appears many beneficial alterations have since been made in the contract, in the modes of carrying on and measurement of the work, by which a very considerable saving has been made to the public; but we cannot in justice withhold our testimony to the zeal and conscientious rectitude of the officer, who has exposed himself to the malevolence of individuals for the public good.

We allow the shipwright officers every merit for their ability in their professional line, but we conceive that to be naval, not civil architecture; and we must express our surprize that it has never yet been thought necessary to appoint a surveyor of civil architecture to the navy office, where such extensive works are continually carrying on; such a person, regularly bred to the business, must surely be a properer judge of the price of all articles, of the terms of a contract, and of the due execution thereof: besides, the yard officers, from the multiplicity of business in their own line, cannot possibly have time to attend to this as it ought to be.

We are therefore of opinion that such an officer, a regular surveyor of civil architecture, is absolutely necessary, and that he ought to have a salary of 300l. a year, and be allowed the actual expence incurred by him for travelling charges to and from the several yards, and the assistance of a clerk, if thought necessary by the navy board: but no fee; gratuity, perquisite, poundage, or other emolument whatever.

The shipwright and clerk officers of the respective yards ought to give him every assistance in their power, join him in framing reports and estimates, in measuring the works, and certifying the amount thereof according to contract; they ought also, as a check upon him, to represent to the navy board any impropriety they may observe in his conduct, or that of his instruments: the advantage derived from this measure must be very considerable both in the goodness of the works and the reduction of the prices.

We understand when timber knees and other out door stores are wanted for building or carrying on the repairs of ships, that the quartermen and others who make use of such stores take an account of the contents, and set forth for what ship or service they were applied, which account is carried at the end of every month to the master shipwright's office, where notes are made out for the same, and the store-keeper discharged of the quantity of these materials accordingly, but that no copy of this account is lodged in any other office.

We would recommend that a copy of such account should be lodged in the office of the clerk of the survey, in order to his comparing and

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checking

checking the notes made out in the master shipwright's office, for discharging the store-keeper of such stores.

We find too, that when any articles are wanted for the officers houses, they are issued by the store-keeper on the master shipwright's notes only; we are of opinion the clerk of the survey ought to join in such notes, as a proper check thereon.

Here we must observe that a considerable expence is often incurred by removing superior officers from one yard to another for their advantage or convenience, in repairs and alterations of houses, new painting, &c. carriage of furniture, and packages for it. As we have proposed that the salaries of all should be equal, we think there ought not to be any removes except for the benefit of the service; if permitted for private convenience, the public ought not to incur any expence thereby.

We would also recommend that when boatswains or carpenters of ships of war in commission are supplied with stores from any of the dock yards, an officer on board such ships should inspect into and examine, by a list to be sent from the yard for that purpose, whether all such stores are brought on board the respective ships; as upon the removal of these officers, there has often been found a deficiency of the stores though but recently supplied; and to prevent unnecessary stores being supplied when there is occasion to complete the stores for channel or foreign service, that the list of stores remaining on board be examined and signed by the commanding officer of the ship for the time being, which list so signed should be lodged in the office of the clerk of the survey.

The sale and delivery of old stores to the purchasers are, without due attention, very liable to abuse; we would recommend that wherever the articles will admit, the lots of old stores should be weighed, counted, or measured, when laid apart for sale, and a tally fixed to each, with the quantity or number of the stores marked thereon; by this means the purchaser would know the exact quantity in each lot, and this mode would also serve as a check upon the delivery, which ought always to be attended by a clerk officer, and not left to clerks.

Great inconveniencies, loss to the service, and injury to individuals, accrue from the numerous petty dealers in old naval stores contiguous to the dock yards; who too frequently are the promoters of embezzlement, and the ruin of many poor people and their families.

We are of opinion the evil might in a great measure be remedied by obliging all dealers in junk, old rope, old iron, canvas, and other species of old ship chandlery wares, to take out an annual licence, the renewal of such licence to be refused on complaint from the commissioner of any mal-practices or attempts thereof.

Having mentioned licences, we cannot avoid suggesting that perhaps it might not be improper to oblige all navy agents of every kind and description to take out an annual licence; the officers of the public being excluded, this measure might serve as a check against the assumption; and we conceive under such circumstances the real agent by profession would readily acquiesce in the measure. This

This leads us to observe, that it would be a most useful regulation to oblige all agents for prizes appointed abroad to recall their prize lists at home by public advertisement in the Gazette, for the space of one year before the unpaid shares should be forfeited to Greenwich Hospital; or to cause the directors of the hospital to give notice of all the prize lists they receive from abroad, and to keep open payment of the unclaimed shares for twelve months after they receive them, the present mode of recovery from the hospital being very difficult; invalids who are sent home, men who are otherwise removed from their ships, and the representatives of officers and seamen who die abroad before payment takes place there, find it in general very difficult to get at their right, and frequently lose it altogether.

The frequent want of a sufficient supply of money to carry on payments and recalls at the out ports, particularly at Plymouth, owing to the money being sent by sea from Portsmouth, and detained by contrary winds or other causes, often occasions the artificers of Plymouth yard to receive payment some weeks later than those of the eastern yards, and retards the recalls of ships books so much, as to cause officers and men, their widows and representatives, to wait for payment many months after their accounts, &c. are passed, and the ships paid to which they belonged; to their very great injury and distress.

We conceive this might be remedied, either by sending the money by a regular conveyance by land, or having it supplied by remittance.

It was represented to us, that for want of a stream of fresh water being brought into Plymouth dock yard, great inconvenience has arisen to the service and to the inhabitants. At present the dock yard is only furnished with water from wells, which appear to be rather lodgements of water among the rocks than a proper supply by springs; inasmuch that in very dry weather the commissioner has been obliged to send for water from the other side of the harbour for the public uses of the yard.

The mast pond is infested by gribble worms, whereby the masts are greatly reduced in their diameters in a short time, which there are no other means yet discovered to prevent, but by keeping them alternately wet and dry, a method which it is thought must be detrimental to the wood: we understand this evil may be remedied by the pond being at times filled with fresh water. We were informed that a stream might be procured, and that the expence of bringing it would in a great measure be repaid from the advantage which might be derived by accommodating the town and dock with water from the same stream, providing it is made large enough for both purposes; and also that the ships in the port might be watered from it in time of war, when great dispatch is necessary, and when there may not be a sufficiency of craft to supply the whole in time from Millbrook.

The abuses arising from indulging the artificers and workmen with the perquisites of chips could not escape our observation.

They are permitted every day at noon to carry from the yard a bundle of chips, the quantity originally permitted was what each could carry under his arm, but of late years they have gradually raised them

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to their shoulders, and by that means carry double the quantity formerly allowed; it is full time to put a stop to so increasing and wasteful an evil.

The custom is for the men to leave off work perhaps half an hour before bell-ringing, for the purpose of gathering together their chips, and even during the working hours sometimes clandestinely cut up useful timber to complete their bundles; besides this, opportunity is given for secreting valuable stores, such as copper, brass, &c.

We are clearly of opinion, this perquisite should be abolished, and a compensation made to the artificers by an increase of wages in lieu thereof; the officers of all the yards are unanimous for the abolition.

We therefore recommend that an addition of 5d. a day to the pay of the shipwrights, and of 2d. to that of the house carpenters, be substituted in lieu of this perquisite; the extra to remain as at present; apprentices of course are not to be included in this increase, but to remain according to the regulation before proposed.

We have every reason to believe this regulation will be satisfactory to the artificers, and we are confident it will be for the benefit of the public; the increased expence will be fully repaid by the gain in time, the saving of considerable quantities of useful timber and other stores, together with the produce of the chips fairly made, which ought to be gathered by labourers, stacked, and sold to the highest bidder, as old stores now are; the small chips should be used for the kilns in the yard, instead of the slabs and old wood now appropriated to that purpose; which may be converted into tree-nails, wedges, &c. or stacked and sold with the chips. Upon the whole we earnestly recommend the measure as a public benefit.

The numerous regulations and standing orders which have from time to time been made for the good government of the dock yards, require to be reviewed, put in order, and connected so as to be readily referred to on every occasion.

The navy board, we find, have since the peace had the measure under consideration, and a considerable progress has been made therein; we have seen and examined the mode of its execution, which we highly approve, and recommend being carried fully into effect.

In reporting the result of our inquiries at your Majesty's dock yards, if we have upon any occasion been too minute, have noticed circumstances too trivial, or not directly within the line of our duty, we can only hope for indulgence on account of our motive, which has uniformly been the public good.

JOHN DICK, (L. S.)
W. M. MOLLESON, (L. S.)
F. BARING, (L. S.)

Office of Inquiry,
10th March 1788.

SEVENTH

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SEVENTH REPORT.

SICK AND HURT OFFICE.

THE office next in order, in the naval department, is that for the care of Sick and Wounded Seamen belonging to your Majesty's navy; and for the direction of all matters relative to the security, maintenance, and exchange of prisoners of war taken at sea.

In this office, we examined Walter Farquherfon, Vincent Corbett, and Robert Lulman, Esquires; Messrs. Nathan Crow, John Mofs, Joseph Hefford, Richard Lloyd, Peter Nettle, John Spicer, John Howard, Exall Tempest, Joseph Stewart, John Collier, George Motley, John Smyth, Francis Page, William Smyth Junior, Samuel Parsons, William Fry, John Lilie, William Fisher, William Player, and Elizabeth Player; from whom, and the papers, returns, and accounts, transmitted to us, we obtained the following information:

The business of this office is to provide hospitals, sick quarters, medical assistance, medicines, and necessaries for sick and wounded seamen belonging to your Majesty's service; and in time of war to provide proper places of confinement, provisions, bedding, and necessaries for naval prisoners of war; hospitals, attendance, and medicines for the sick and wounded; to negotiate their exchange, carry the same into effect, by transporting them to the dominions of their respective sovereigns, and to bring back British prisoners in return; to pay all expences attending such services; examine and pass the accounts of all persons employed in the execution thereof.

The present establishment of this office consists of three commissioners, a secretary, four chief clerks, thirteen junior clerks, and other inferior officers; besides which there are medical assistants and agents employed at different ports and places at home and abroad.

The duty of the commissioners is to superintend the whole of this business, under the direction of the lords commissioners of the admiralty; to appoint, pursuant to orders from their lordships, proper persons for the execution thereof; to contract for, or otherwise provide, hospitals, sick quarters, prisons or places of confinement, provisions, medi.

medicines, bedding, flops, and other necessaries; to negotiate the exchange of prisoners of war, and provide cartel ships for transporting them to their places of destination; to visit the several hospitals and prisons occasionally; to see that no abuses are committed, and that the standing regulations for the good government of such places are properly attended to, and to hear and redress complaints; to examine, and, if approved, to allow, all accounts relative to this service, and to assign bills upon the treasurer of the navy for the payment of all charges and expences belonging thereto.

Their attendance at present is two days in a week, or oftener, if the business requires it; in time of war they generally attend four or five times a week.

The first commissioner has a salary of 400l. a year, and an allowance of 65l. a year for house rent, both subject to the shilling and civil list duties, which reduce his annual net receipt to 430l. 2s. 6d.

The two other commissioners have each a salary of 300l. a year, but no allowance for house rent, reduced by the shilling and civil list duties to 277l. 10s. which is their net annual receipt; they are allowed one guinea per day for travelling charges, when employed on duty distant from the office.

The duty of the secretary is to attend the board, and lay before them all business that occurs, take their directions thereon, see their orders carried into execution, and make minutes of their proceedings; to attend that all contracts are properly drawn; to make out warrants for the appointment of all officers; and see that their instructions be prepared, and transmitted to them; and to keep a register of all bills drawn upon the board.

His attendance is daily; he resides in the office, where he has unfurnished apartments, with coals and candles for his use therein.

He has a salary of 200l. a year, reduced by the shilling and civil list duties to 185l.; and certain fees and gratuities from officers and contractors, which, in the year 1784, produced him eight guineas, making the whole of his official income, as secretary for that year, 193l. 8s.

In time of war, he understands such fees and gratuities may amount to about 50l. annually.

He receives occasionally a gratuity, by order of the lords commissioners of the admiralty, of 60l. for his extraordinary trouble, in settling the accounts of exchange of prisoners of war between Great Britain and France, according to the cartel; which allowance is generally made at the rate of 60l. for each year's account of French prisoners, and 30l. for Spanish. He likewise receives a few dozens of liquor in presents from contractors and others. He is allowed one clerk in time of peace, whose duty and attendance are stated in the Appendix. This clerk has a salary of 50l. a year, and receives fees and gratuities from agents and others, which, in the year 1786, amounted

amounted to 61. 5s. 6d. making the whole of his net receipt for that year 561. 5s. 6d.

Each of the chief clerks superintends a particular department, namely,

- 1st. The department for sick and wounded seamen in Great Britain and Ireland.
- 2d. The department for sick and wounded seamen in foreign parts.
- 3d. The department for prisoners of war in Great Britain and Ireland.
- 4th. The department for prisoners of war in foreign parts.

The duty of the chief clerk in the department for sick and wounded seamen, in Great Britain and Ireland, is to examine and adjust the accounts of the agents employed by the commissioners at the different ports of Great Britain and Ireland; who are directed to send their accounts quarterly, with the vouchers to support the same; when such accounts are found regular, and properly vouched, he states them, and lays them before the board for their approbation.

His attendance is daily: he has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s.; and receives fees and gratuities from surgeons, agents, contractors, tradesmen, and others, which, in the year 1784, amounted to the sum of 111l. 10s. 6d. making his receipt for that year 209l. 0s. 6d.; but since the division of the home department from that of the foreign, the amount of his gratuities is considerably diminished.

There are five other clerks employed under him in this department; their duty and attendance is stated in the Appendix. Their salaries, allowances, fees, and gratuities, are as follows:

Stations.	Salaries.		Allowances.		Fees and Gratuities.		Total.		Deductions.		Net receipt.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.
2d clerk	50	0 0	—	—	32	0 0	82	0 0	—	—	82	0 0
3d clerk	50	0 0	12	0 0	—	—	62	0 0	—	—	62	0 0
4th clerk	50	0 0	—	—	2	2 0	52	2 0	—	—	52	2 0
5th clerk	50	0 0	—	—	2	2 0	52	2 0	—	—	52	2 0
6th clerk	50	0 0	—	—	—	—	50	0 0	—	—	50	0 0

The duty of the chief clerk in the department for sick and wounded seamen in foreign parts, is to examine and adjust the accounts of the agents and others employed in foreign parts, who are directed to transmit their accounts quarterly, with the vouchers for the same, which it

is his business to check, and attend that the whole be agreeable to their instructions.

His attendance is daily: he has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s.; and he receives certain fees and gratuities from purfers and surgeons, from agents and contractors, which amounted in the year 1786 to 69l. 10s. making his receipt for that year 167l.; besides which he received an allowance from the office of 20l. for his assistance in bringing up two years accounts of the exchange of prisoners between Great Britain and Spain, being at the rate of 10l. for each year's account.

There are two clerks employed under him in this department; the duty and attendance of each is stated in the Appendix. Their salaries, fees, and gratuities, are as follows:

Stations.	Salaries.	Allowance.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2d Clerk	50 0 0	—	6 0 0	56 0 0	—	56 0 0
3d Clerk	50 0 0	—	6 6 0	56 6 0	—	56 6 0

The duty of the chief clerk in the department for prisoners of war in Great Britain and Ireland is to examine and adjust the accounts of the agents at the prisons and places of confinement; who are directed to send their accounts, both monthly and quarterly, with the proper vouchers, which are checked by him, and stated to the board for their approbation and allowance.

His attendance is daily: he has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s.; and he receives gratuities from agents, contractors, and tradesmen, on the passing of their accounts, which, in the year 1784, amounted to 52l. 10s. making his receipt in that year 150l.; besides which he received from the office a gratuity of 40l. for his assistance in settling the accounts of the exchange of prisoners of war between Great Britain and Spain, being at the rate of 20l. for each year's account.

There are two clerks employed under him in this department; the duty and attendance of each is stated in the Appendix. Their salaries, fees, and gratuities, are as follows:

Stations.	Salaries.	Allowances.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2d clerk	50 0 0	—	2 2 0	52 2 0	—	52 2 0
3d clerk	50 0 0	—	—	50 0 0	—	50 0 0

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The duty of the chief clerk in the department for prisoners of war in foreign parts, is to examine and adjust the accounts of the agents and of the surgeons employed to administer medicines, and what farther is judged necessary for the recovery of the sick and wounded in the hospitals and sick quarters; also the contractors accounts for victualling the prisoners in the prisons and hospitals, and the tradesmen's bills for necessaries and utensils; the agents are directed to transmit their accounts quarterly, with the proper vouchers, which are checked by him; and stated to the board for their approbation and allowance.

His attendance is daily; he has a salary of 100l. a year, reduced by the civil list duty to 97l. 10s. and receives gratuities from agents, surgeons, contractors, and tradesmen, on passing their accounts, which, in the year 1784, amounted to about the sum of five guineas, making his net receipt for that year about 102l. 15s.

There are three clerks employed under him in this department; the duty and attendance of each is stated in the Appendix. Their salaries, fees, and gratuities, are as follows:

Stations.	Salaries.	Allowances.	Fees and Gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2d clerk	50 0 0	—	10 0 0	60 0 0	—	60 0 0
3d clerk	50 0 0	—	3 3 0	53 3 0	—	53 3 0
4th clerk	50 0 0	—	2 2 0	52 2 0	—	52 2 0

The duty and attendance of the messenger and house-keeper are stated in the Appendix. Their salaries, fees, and gratuities, are as follows:

Stations.	Salaries.	Allowances.	Fees and gratuities.	Total.	Deductions.	Net receipt.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Messenger	30 0 0	—	3 17 0	33 17 0	—	33 17 0
House-keeper	27 6 } at 10s. 6d. per week.	—	—	27 6 0	—	27 6 0

The amount of the stationary for this office, in the year 1784, was 143l. 19s. 3¹/₄d.; and of the contingent expences for the same year, 628l. 13s. 10d.

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That the whole annual expence of this office for a year may appear at one view, we have composed and inserted in the Appendix a table of the salaries, allowances, fees, gratuities, and net receipt of each officer and clerk therein for one year, and also the amount of stationary and incidental expences for the said year; by which it appears, that the total amount was 3,600l. 2s. 1½d. of which the sum of 3,156l. 19s. 1½d. was paid by the public, and the remainder, being 443l. 3s. by individuals.

We have also collected from the evidence, and inserted in the Appendix, a schedule of the rates at which the fees and gratuities are paid to each officer and clerk therein.

Such is the state in which we found the office for sick and wounded seamen, and for the care and exchange of prisoners of war.

It appears by the papers in this office, that a commission for the care of sick and wounded seamen belonging to the royal navy existed in the reign of King William; no record remains of the date of the institution, but it was dissolved in June 1692, and the business put under the care of the commissioners of the register office, and remained so till June 1702, when a separate commission was granted by the lord high admiral to five persons, who were directed to provide quarters and assistance for the sick and wounded seamen of the navy, and also to provide for the security and maintenance of prisoners of war taken at sea, and for the care of those who were sick or wounded; this establishment continued until February 1713, when a new commission was granted to two members of the former board, to bring up the arrears, and carry on the current business; this commission continued until May 1715, when the duty was transferred to two members of the navy board; in which state it continued until March 1717, when a commissioner was specially appointed for the service, who, with the two members of the navy board, conducted the business for some time, but upon the death of one of the members of the navy board, no other being appointed to this duty, it continued to be managed by the special commissioner and one member of the navy board, until July 1740, when, on account of the war with Spain, the assistance of a member of the navy board was discontinued, and a special commission granted to three persons for this service, and for the exchange of prisoners of war. In 1745 another commissioner was added on account of the increase of business occasioned by the war with France, that the hospitals and prisons might be visited frequently by a member of the board; from that time to the present it has been a distinct commission, and the number of the commissioners has varied, as the state of the service required.

From the year 1745 to 25th March 1749, there were four commissioners.

From that time to the 17th April 1755, two.

From thence to the 3d November following, three.

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From 3d November 1755 to 30th of September 1763, four.

From thence to the 6th October 1777, two.

From that time to the 23d June 1779, three.

To 16th January 1781, four.

From thence to the 30th June 1784, five; when they were reduced to three, the present number.

The business of accounts was under the direction of one chief clerk only until the year 1760, when it was divided into two branches; namely, one for sick and wounded seamen, and another for prisoners of war, with a chief clerk to each. In October 1782 it was found necessary, on account of the business running in arrear, to divide the department for prisoners of war into two branches, one for Great Britain and Ireland, the other for foreign parts, and to appoint a third chief clerk; in 1786 it was also found necessary to divide the department for sick and wounded seamen into two branches, one for the home, and the other for the foreign service; and to appoint a fourth chief clerk, which is the present establishment.

Previous to the completion of the royal hospitals at Hallar and at Plymouth, it was the practice to victual not only the sick but the prisoners of war by contract, at a certain rate *per* man a day; but on the establishment of these hospitals it was judged expedient to make separate contracts for the various articles of provisions which were to be received and issued under the inspection of officers appointed for that purpose, who form part of the establishment of the hospitals; and the same mode was adopted at all the prisons in Great Britain and Ireland; this of course multiplied accounts, and increased the business to a great degree.

The extensive operations of the fleets abroad during the war, also increased the accounts of the foreign departments so much, as rendered it impracticable to keep up the current business of those departments, much less to bring up the arrears of former times.

From the general account given to us of the arrears of business in this office for the services of the late war, we thought it our duty to call for a list of imprest accounts, which have accumulated in each of the departments since the 1st of January, 1776, and which are still in arrear, with the description of each account, and the state it is in.

By the returns made to our precept, it appears, that on the 17th of December last there were forty-one accounts in arrear from the 1st of January, 1776, in the department for sick and wounded seamen in Great Britain and Ireland, the imprests on which remaining uncleared, amount to the sum of 51,801l. 7s. 7d.

Eighty-eight accounts in arrear in the department for sick and wounded seamen in foreign parts, the imprests on which amount to the sum of 527,732l. 17s. 5d.

Seventy accounts in arrear from the same period in the department for prisoners of war in Great Britain and Ireland, the imprests on which remaining uncleared amount to the sum of 100,398l. 10s. 4d.

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Seventy-accounts in arrear for the department of prisoners of war in foreign parts, the imprests on which amount to the sum of 446,356l. 14s. 9d.—In all two hundred and sixty-nine accounts in arrear in the different departments, the imprests on which remaining uncleared amount to the sum of 1,126,289l. 16s. 1d. Besides which, there are one hundred and sixty-three accounts still open for imprests granted between the 10th of June 1734, and the 31st of December 1775, the amount of which remaining uncleared is 431,857l. 14s. 7d.; making together the sum of 1,558,147l. 10s. 8d.

It is unnecessary for us to offer any comment on this immense arrear of business, it carries its impropriety on the face of it: the good of the public, the quiet of individuals, require that every exertion should be made to bring it up; if more assistance is necessary, it ought to be had, and without delay. The commissioners ought personally to inspect into the weekly progress of the clerks in the several departments, see that they are efficient, give due encouragement to ability and industry, and dismiss those who from age, infirmities, or other causes, are unequal to the duties of their stations.

Many of the accounts previous to the year 1776 can never be settled, the accountants are no more, and their immediate representatives are also dead; all remembrance of the transactions is gone, inasmuch, that it is not known in the office for what services the money was issued, or where it was expended. The late accounts, if much longer neglected, will be in the same predicament; the accountants may now be able to repay the public what upon a settlement of their accounts appears justly due from them, a few years hence they may not; every reason of policy and of justice demands that an exertion should be made, and that without delay; the accounts in the office should be arranged, those of the most consequence, and most likely to be affected by procrastination, ought first to be proceeded upon; the commissioners should direct the accounts, which are first to be examined, and when any are completed they ought to give their orders for the prosecution of such other as they shall think fit; the choice ought not to be left to the clerks.

A list of the accounts under the examination of each clerk should be weekly laid before the board, with the progress made therein; when new accounts are delivered in, the board ought to have immediate notice thereof, with the general state of the account by the accountant's own statement; and if any balance appears due thereon to the public, the accountant ought to be directed to pay the same immediately into the hands of the treasurer of the navy, which payment ought not to be deferred until the account is examined; for if the service for which the money was issued is completed, there is no occasion for the public money to remain longer in the hands of the individual—the public coffers are the safest repository for public money.

By an account transmitted to us pursuant to our requisition, of the balances remaining due to the public, on accounts which have been examined, and the balances thereof ascertained, it appears that there are thirty-

thirty-five accountants, whose balances amount together to the sum of 6,341l. 4s. not paid yet, though some of the accounts have been examined, and the balances struck, forty years ago.

We are of opinion this merits immediate attention, and that the commissioners ought to direct the said accountants or their representatives to pay such balances to the treasurer of the navy within three months; upon failure, process should immediately issue against the parties; and in order to prevent the like neglect in future, the method recommended in our Fifth Report, relative to such balances, to be also pursued in this office.

Where accountants have not delivered their accounts, they should be called upon for them; if they do not present them in a reasonable time, the process of *distringas ad computandum* ought forthwith to issue against them.

The present mode of keeping the hospital and prison accounts ought to be simplified, for the more ready examination thereof, and every means adopted which can give energy to the very necessary reform requisite in the interior of this office.

The agents at home and abroad appointed by the board ought all to give security to such amount as shall be thought fit; those appointed by the commanding officers abroad the appointing officer is responsible for, the sums drawn for being charged upon both, and the officer held accountable for every expenditure approved by him; if such agents do not furnish regular accounts, are deficient in the proper vouchers, have incurred any improper expence, and do not clear their imprests, the officer's pay is stopped towards payment thereof: all officers under the rank of admirals, before they can receive their pay, must produce a certificate from this office that no imprest stands against them; no reason appears to us why, in this case, admirals should be excepted; at the same time we do not approve the mode of waiting for payment of the balance until made good by the officer's pay; should the sum be large his pay may never re-imburse it; he ought to be called upon to account, and to repay the balance; if not complied with in a reasonable time, payment should be enforced, be his rank what it may.

We observe that several clerks in this office receive allowances and gratuities from the public for the performance of specific services, such as the admission and discharge of men from the London Hospital, settling the accounts of exchange of prisoners, &c.; these in our opinion ought to be discontinued, and the duty performed by the clerks of the department to which the service appertains, who ought to receive a certain fixed salary, paid quarterly, free from all deductions, as a full compensation for the performance of their duty; all fees, gratuities, perquisites, and other emoluments, ought to be totally abolished.

The proper establishment for this office, we conceive to be, Three commissioners in time of peace, one of whom ought to be a medical man; in time of war one or two more commissioners should be added; as occasion may require, in order that the hospitals at Haslar, at Plymouth,

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Plymouth, and the prisons, may be frequently visited, and the agents' conduct inspected.

The first commissioner ought to be well acquainted with accounts, and have the general superintendance of the office; attend the admiralty; receive and execute such confidential orders as may occasionally be given; consult with his fellow officers upon all matters relative to the proper management of the affairs under their direction; and when the voices shall be equal upon any question, to have in that case a second vote.

The medical commissioner ought particularly to attend to the choice of medicines, and such other branches of the business of the office as are immediately in the professional line.

The salary of the first commissioner should be 500*l.* *per annum*, clear of all deductions, but no house, nor any allowance for the same; the salary of the other commissioners should be 350*l.* *per annum*; they ought also to be allowed the travelling expenses actually incurred on visiting the hospitals and prisons: in time of war, when any of the commissioners reside at the hospitals, the salary of such commissioner should be increased to 400*l.* a year.

The salary of the secretary should be 250*l.* a year; he should reside in the office, and have coals and candles allowed him for his use therein.

The salary of the four chief clerks ought to be 150*l.* a year each; that of the second in each department 100*l.* a year; of the third 70*l.* where there is no junior clerk, but in departments where more than three clerks are necessary, the salary of the third clerk should be 80*l.* and of the others junior to him 70*l.*

The salary of the messenger to be fifty guineas; he should reside in the office, and be allowed coals and candles for his use therein.

The office of house-keeper should be abolished.

All the above salaries to be paid quarterly, clear of all deductions whatever. The clerks ought to rise in rotation to the head of their respective departments, unless found unfit for such preferment, in which case the next properly qualified should succeed. Upon being rendered incapable, by age or infirmities, of executing the duties of their stations, an annuity should be granted them not exceeding half the annual amount of their salaries, under the same conditions as specified in our Fifth Report; and they ought all to enter into the same obligations, subject to the like mulcts and penalties as therein prescribed for non-attendance, for receiving any fee, gratuity, perquisite, or other emolument whatever, or for being interested in any ship or vessel, or in any stores, wares, or merchandize, purchased for the use of the public.

Several of the present clerks in this office are inefficient; a reform ought to be made without delay, the state of the business requires it.

Having recommended the abolition of all fees, gratuities, and perquisites in this office, it remains to point out the means of re-imbursing the

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the public for the increase of salaries granted in lieu thereof: certain fees should be paid upon warrants of appointment, and other instruments issuing from this office, according to the rates specified in the table No. 114, in our Fifth Report.

The poundage rate proposed in our Sixth Report should in our opinion be also paid on the amount of all bills issued from this office for stores supplied, or services performed; those fees may be received by the receiver at the navy office, to whom the instruments should be delivered to issue to the parties, subject to the same checks as there established.

It has been represented to us that a new regulation is much wanted respecting hospital tickets given to seamen. It is, we find, the universal practice of the clerks to commanders of ships of war, when men come on board from an hospital, to take their hospital tickets from them, and to keep such tickets amongst the captain's papers for passing his accounts, though they are of no use for that purpose. The consequence is, that when the ships from which the men were sent sick come afterwards in course of payment, they cannot obtain their wages for such ships without an application to the sick and wounded office, for a copy of the certificates which were taken from them, such being absolutely necessary to be produced, in order to ascertain whether they were not cured and entered for pay in another ship before the expiration of thirty days, the time allowed them on the books of the ship they were sent from, if to an home hospital; and also to prove that they did not desert from the hospital, in which case their wages would be forfeited. If they were sent to a foreign hospital, the ticket becomes still more necessary, as they are intitled to pay for the whole time they remain under cure, which time, together with the charge of stops they may have been supplied with, can only be made appear by the hospital ticket.

It frequently happens that the quarterly returns from the hospitals abroad to the sick and wounded office are not regularly made, are lost, or taken in their passage in time of war; in which case no reference can be had to them, nor certificate obtained for a long space of time.

In order to remedy this inconvenience we would propose, that only one man's name be inserted in each ticket; that when the ticket is presented on board of the ship the man is sent to, it should not be taken from him, but the day of his entry on board the ship from the hospital noted upon it, and certified by the commanding officer, who shall return the ticket to the man, to be preserved by him as a voucher to prove his identity, and to enable him to obtain payment of his wages when the ship he was sent sick from is in course of payment. Should this measure be adopted, we would recommend that the above instruction be printed upon the ticket.

By an error very frequent with respect to men sent to an hospital, and invalidated there, part only of their time of service is included in the sick ticket sent on shore with them. It often happens that they are sent on shore sick two or three times, and returned to the same ship, by which

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which means they have several entries on the ship's books, but only their last entry is inserted in the ticket; so that in case of their being invalided, when those sick tickets become the only vouchers for paying them immediately as the act directs, they, from this mistake, receive only the latter part of their pay, until the ship returns from service and is paid.

We are of opinion that all their entries and charges, from the time of the last payment of the ship, ought to be inserted in the sick ticket.

Men left at an hospital at home, when the ship they belonged to goes abroad, do not receive their pay until the ship returns and is paid, which may be several years; these men when cured are immediately sent to serve in another ship.

As men turned over from one ship to another in port are paid their wages by a pay list before they proceed to sea, we see no reason why these men should not also be paid by a pay list made out from their sick ticket and hospital discharge.

By the same means might men be paid who are sent to foreign hospitals, and not returned to their proper ship, on account of her having failed before they were cured, but sent to serve in another ship, in which they return home, the ship they were sent sick from remaining abroad; in this case, however, it may be necessary to send two sick tickets with each man to the foreign hospitals, one to be kept there as usual, the other to be sent with the man on board the ship he is ordered to when cured; the agent of the hospital should note on the sick ticket the day of his discharge, and the value of the stops supplied them: this sick ticket to be transmitted by the captain of the ship to the navy office with the muster books, to be kept there for the purpose of paying the man, when he applies with his hospital ticket, as before mentioned; which corresponding with the sick ticket will shew how long he was under cure, what stops he was supplied with on shore, and what day he was entered on the next ship's books; thus his identity will be proved by both, his whole account rendered perfectly clear, and any disappointment, by the muster books of the former ship not being come to hand, prevented.

These general observations having occurred to us in the course of this inquiry, and having understood that notwithstanding the great pains which have been taken to provide modes of payment for seamen in their different circumstances of discharge, great inconveniencies had arisen for want of some regulation in these situations, we thought it our duty to state them, and to offer our opinion upon the means of preventing them hereafter.

Office of Inquiry,
20th March, 1788.

JOHN DICK, (L. S.)
W. M. MOLLESON, (L. S.)
F. BARING, (L. S.)

EIGHTH

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EIGHTH REPORT.

VICTUALLING OFFICE.

THE victualling of your Majesty's fleets being the object next in importance to their construction and superintendance, we proceeded to examine the commissioners of victualling, with the officers, clerks, and other persons employed under them; having previously received the proper returns for that purpose.

On this establishment we have examined George Cherry, George Phillips Towry, Alexander Chorley, John Slade, William Lance, and William Boscawen, Esquires, commissioners; Montague Burgoyne, Esquire, William Sayer, John Smith, Joseph Hughes, Henry Lay, James Arrow, Thomas Armitage, John Watts, Richard Henshaw, James Jones, Ralph Collier, Robert Sadler Moody, John Hume, John Howe, John Fisher, John Hughes, Richard Hatley, and Henry Howitson; together with Benjamin Collier, John Thomas, Digory Tonkin, Thomas More Slade, Esquires, and other inferior officers and persons; from whom, and from the returns, documents, and accounts which we have received, we collect the following information;

In former times, when the fleet was upon a small scale, the commissioners of the navy, in addition to other numerous and weighty concerns, managed also those of the victualling: but in the year 1683 the latter department appears to have been separated from the navy board; and constituted a distinct but subordinate establishment; one of the members of the board being styled comptroller of the victualling accounts.

At that period the board of victualling consisted of four commissioners, who were dismissed in 1689, and five others appointed in their place. In 1704 two commissioners were added to the number. Instructions were given to them for their conduct at different times; those dated in January 1700 remain in force at this day for the purpose of general regulation; those of 1711 and of 1714 are calculated chiefly

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for the establishment of departments under separate commissioners, in the manner which we shall describe hereafter.

Each commissioner, according to these regulations, took the chair in rotation, there having been no precedence fixed, either according to their appointment or to their offices, until the 3d of November 1784; when the lords commissioners of the admiralty were pleased to direct, that the commissioner who superintends the branch of accountant for cash, shall preside at the board; and that the other members shall take precedence from their respective departments in the following order; viz.

- George Cherry, Esquire - - - Accountant for cash.
- George Phillips Towry, Esquire - - - Accountant for stores.
- James Kirke, Esquire - - - - - Hoy taker.
- Alexander Chorley, Esquire - - - - - Brewhouse.
- John Slade, Esquire - - - - - Cutting house.
- William Lance, Esquire - - - - - Bakehouse.
- William Boscawen, Esquire - - - - - Cooperage.

The commissioners are appointed by patent, and receive instructions from the admiralty for the superintendance of the departments committed to their care; and for the regulation of their general conduct as members of the board.

The business of the victualling office is, to provide, either by contract or otherwise, all the provisions, and also certain stores required for your Majesty's navy; arranging and distributing the whole to the several ports and places, at home and abroad, as the service may require; to take care that the different provisions and stores, when so issued, be properly charged to the agents, store-keepers, purfers, masters of transports, or others, to whom they were issued; and to compel the respective parties to pass timely and regular accounts; also to take care that all offal arising from articles manufactured be properly disposed of; all old stores sold to the best advantage, and the proceeds duly accounted for; to attend to the various checks, &c. which have been instituted for the security of the public; with other numerous and important objects, which are constantly and necessarily attached to this office.

The established articles of victualling used in the navy are, biscuit, beer, beef, pork, pease, oatmeal, butter, cheese, and vinegar; and the stores are, casks, hoops, and bags; these are generally provided, by contracting with such persons as offer the lowest terms, either for the articles in their manufactured state; such as butter, cheese, vinegar, and bags; or for the materials, such as wheat, malt, hops, oats, oxen, hogs, staves, and hoops; from which biscuit, beer, oatmeal, salt beef, salt pork, and casks, are manufactured in the store-houses at Deptford, &c. In time of war, large quantities of each species of provisions are sent abroad; as also some extra articles, four crout, essence of malt, molasses, and pot barley.—For the performance of such extensive and important service, it has been found necessary to constitute permanent

permanent establishments at Deptford, Chatham, Dover, Portsmouth, Plymouth, and Gibraltar; at each of which places there are regular and subordinate offices. Agents are also appointed occasionally for the like purposes, upon various parts of the coast of Great Britain and Ireland, and also at foreign stations, in the West Indies, America, India, &c.; but notwithstanding the appointments just mentioned, recourse must frequently be had to contracts for the victualling of your Majesty's ships upon different stations both at home and abroad; and the commanding officers of squadrons upon detached services find it necessary to appoint agents for supplying the ships with provisions and victualling stores; such supplies also are often provided by purfers of single ships, touching at ports where there is neither a contractor nor agent.

For the purpose of enabling the board of victualling to execute the comprehensive and important duties which we have already stated, store-houses, &c. were attached to the office on Tower-hill, and similar receptacles also provided in other situations: not only for containing such provisions and stores as had been already manufactured, but also for the manufacturing of such articles as might be found necessary, from the materials purchased by the board. The advantages resulting from those establishments have been so considerable as to render buildings upon a much larger scale necessary; and accordingly, other erections have been, and are intended to be, constructed at Deptford, of the utility of which we shall speak hereafter. The stores at Deptford are connected with and make part of the victualling office of London; and the commissioners attend at Deptford from time to time, for the purpose of superintending the business of their respective departments; a considerable proportion of which must be transacted at that place.

As a prelude to the analysis which we shall give of the duties executed in each office, we beg leave to observe, that the entire system of victualling accounts, with all its numerous and subordinate branches and connections, as well foreign as domestic, after passing through many previous checks and forms, finally centers at London in the two departments, of accountant for cash, and the accountant for stores, where all vouchers, certificates, bills, accounts, and affidavits, undergo farther checks, and are submitted to every degree of examination which the nature of the case will admit: every part also of the business transacted in the separate departments of the other commissioners must be brought ultimately to those offices; consequently the accountant for cash can, at all times, furnish particulars of monies received and paid, and of what sums are due to and from the crown, under separate and distinct heads; and the accountant for stores can furnish particulars of all provisions and stores received, issued, and which remain; together with the names of the several parties who originally delivered the same, according to contract or otherwise; and also of those officers or persons who are respectively charged or discharged for the provisions and stores in question. And it is from those materials, furnished to the accountant for cash in the manner now stated, with the assistance of

other documents in his possession, that he is enabled to form the various estimates for victualling your Majesty's fleet which from time to time he is obliged to prepare.

All officers and chief clerks are appointed by warrant from the admiralty, and the inferior clerks by the commissioner who superintends the respective branch; the officers in general are furnished with instructions for the regulation of their conduct in the department to which they belong.

In every branch of the victualling, where money is imprested to pay salaries, wages, or contingencies, or where money is received by any officer whatsoever for the sale of provisions, old stores, &c. the accounts are not only confirmed by regular vouchers and certificates, but likewise by the oath of the party; the purport of which oath is, that the money has been duly expended or accounted for agreeably to the statement of particulars which he has exhibited.

Security is required from many, although not from all the officers employed under the board; every information upon which subject will be found in a schedule, containing the whole of the victualling establishment, to which we beg leave to refer.

Having thus drawn the general outline of the service; we next proceed to state the duties belonging to each office according to the present arrangement of the several departments.

Under the superintendance of George Cherry, Esquire, are comprehended the department of accountant for cash; that for examining and stating of imprest accounts; for keeping a charge on the treasurer; for paying short allowance money; and the offices of surveyor and of clerk of the cheque.

The duty attached to the office of accountant for cash is, to keep a daily register of all victualling bills payable by the treasurer of the navy, and which bills comprehend the whole expence of the victualling; namely, bills in course; bills of exchange drawn on the board; imprest and other bills to be paid in money; and all bills for clearing imprests. All vouchers are examined previously to their being formed into bills, and compared with the certificates, and the copies or extracts of contracts; which last are transmitted to this office by the secretary: if the same be found to agree, the amount is calculated, and a victualling bill made out; the progress of which will be described when we come to explain the nature of those duties which belong to the secretary's department. When stores purchased by contract are delivered at the out ports, the bill is made out by the officers upon the spot; but is afterwards brought to this office, where it is compared with the vouchers, certificates, and contract, and examined, and if found correct, the bill passes through the same process as before stated. Bills of exchange, drawn from aboard, after having been examined in the imprest office, and accepted by the board, are transmitted to this office for a second examination, and are formed into perfect bills, if the vouchers are regular; otherwise they are returned to the office for imprest accounts, and

and are there charged against the drawers. They are then sent to the accountant for stores, for the articles to be entered as a charge upon purfers; and when returned to the office, marked previously by the proper officers, they are first signed by the board, and then delivered to the parties to whom they belong. Bills are made out to the agents at the several ports, for the payment quarterly of officers and persons employed at the yards; these bills are sent to the chief clerk for examining and stating of imprest accounts, to be charged upon the person to whom they are payable; they are then sent to the accountant for stores, to be entered and marked; after which they are returned to this office, and signed by the board; then transmitted to the chief clerk for keeping a charge on the treasurer, and assigned for payment. All bills for salaries, contingencies of office, &c. which are styled ready money bills, undergo a similar process.

The quarterly accounts of offal, and of the sale of old stores and provisions, together with a letter to the treasurer of the navy, for receiving the amount thereof respectively, are also examined in this office. It is the duty likewise of this department, to examine and to compute the tonnage and freight of all victuallers, transports, &c. employed by the board; to check their accounts; to prepare proper bonds of indemnity to the crown, and affidavits for provisions and stores delivered under contract; to examine and to calculate the amount per man per day of the various proposals made by persons for supplying your Majesty's ships with sea provisions upon standing contracts, in order that the board may select that offer which is the most reasonable upon the whole; to ascertain the interest due upon bills in course, when ordered for payment; and to draw out all common bonds which have reference to the cash department.

The accountant for cash moreover reports to the board upon various matters referred to him; forms accounts required by parliament, by the treasury, or by the admiralty; and states the victualling debt when called for, with reasons for the increase or decrease of the same, estimates of which are made up twice in each year.

The office for examining and stating of imprest accounts is, to examine, check, arrange, and state the accounts and vouchers of the agent victuallers at Deptford, the out ports, and at Gibraltar; those of the agents, consuls, or correspondents in foreign parts, for supplying your Majesty's ships with provisions and stores upon commission; likewise those of purfers of ships, commanders of cutters, and masters of tenders and transports; together with those of the store-keepers and messenger at the office in London. Under this department also we find comprehended all bills drawn for provisions, stores, necessary money, short allowance money, hire of boats, purchase of water, or incidental charges; and likewise bills drawn by correspondents of every description. If the vouchers which accompany the latter be approved by the board, perfect bills are issued by the accountant for cash; if not approved, the amount is charged as imprests against the parties.

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The mode of clearing imprests is regular, but various: if the vouchers agree with the account which is delivered upon oath, and no exceptions be made, the commissioners direct the account to be passed; it is then formed into a perfect bill, and credit allowed on the imprest ledger for the same. Such perfect or clearing bill, after passing through the proper officers, is finally delivered to the clerk for keeping a charge on the treasurer. But if all the imprests standing out against the party be not cleared upon closing the account, a memorandum is delivered into the secretary's office, from whence a letter is written to the treasurer, to receive the amount of the imprests uncleared.

In the office for keeping a charge on the treasurer, and for assigning bills, the duty is, to assign every bill after having been signed by three commissioners; in doing which all possible care is taken to appropriate the several issues from the exchequer, and likewise all monies received from individuals, to the accounts of the respective treasurers, and under the proper heads of payment. All money received from the exchequer is appropriated to the payment of bills of exchange, imprests, necessary money, contingencies, wages to officers, labourers, &c. not paid by bill; course of the victualling, including interest; value of the victuals of widows men, short allowance money, and some occasional services.

All sums received from individuals are included in the account of old stores, and arise from the sale of provisions, stores, offal, warehouse rent, sums repaid to clear imprests, the balances of purfers accounts and others; and any money whatsoever not received from the exchequer. This fund of old stores is applied to the payment of salaries and allowances to commissioners, officers, &c. or to such other services as the board may from time to time direct, and at their discretion. In this office also they examine all credits allowed on ordinary petty-warrant-balance bills, short allowance lists, and on quarterly pay books, made up at London and at the out ports, for the payment of officers, clerks, artificers, &c. who do not receive their wages by bill. They acquaint the board when, and to what amount, money will be wanted for current services, describing the nature of the expenditure, and also stating the balances, if any there be, which remain unassigned, under the several heads for which further sums are to be craved. They make out and examine all assigning lists, monthly and other accounts prepared for the information of the comptroller of victualling at the navy office; they examine insuper and voluntary charges of ex-treasurers; and, when directed by the board, make out accounts of monies due to the crown from such sub-accountants as have not complied with requisitions made to them for payment. In consequence of the estimates laid before the commissioners of the money which will be wanted, it is the business also of this office to signify the same to the treasurer of the navy, who certifies to the board the several sums received by him, and debits himself accordingly; and he is thereupon charged in this office in a mode nearly corresponding with his own. On the other hand, credit is given to him for all sums assigned out of the said money in the manner following: separate lists
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are drawn out of the bills to be paid under each class, the particular monies specified, out of which the treasurer is to discharge those bills, and the proper assigning number is written on each; the bills are then signed by three or more commissioners; a copy of the lists of each class, attested by the chief clerk, is afterwards sent to the treasurer of the navy; and, in consequence of this, the bills are finally paid. But although a general credit is given to the treasurer for the whole amount in the several lists upon their being made out, yet a full credit is not given to him until the bills are actually paid, and the same certified to this office. An account of the bills, numbered in the course of the victualling, is frequently called for by the treasury board, who issue money for the payment thereof to the treasurer at uncertain periods. The money being received, is certified, lists are made out, the treasurer is charged and credited, &c. as in the former instance, with this exception, that the interest due on each bill is inserted in the list transmitted to the treasurer, and also on each bill separately. Under particular circumstances, the legislature have directed bills numbered in course to be subscribed into the public funds, with the interest due thereon at the time of subscribing; a peculiar mode of assigning the bills is then adopted, which, as it must vary with the circumstances of the case, cannot here be described.

The nature of the office for paying short allowance money is this: they are to examine and to compare with the muster books at the navy office the short allowance lists delivered by purfers and agents; to make reports thereof to the board; to form abstracts of, and to cast and prepare such lists for payment; to make out certificates to purfers for passing their short allowance accounts, and also clearing bills to those purfers and agents who may have paid short allowance money to the companies of your Majesty's ships; to keep an account of the debt due for such allowance; to examine such seamen as claim the same; and to attend the payment of short allowance money at the pay office in Broadstreet, under the controul of one of the members of the board. This office, together with that for examining and stating imprest accounts, and likewise that for keeping a charge upon the treasurer, although each of them is under the direction of a chief clerk appointed specially for that purpose, are nevertheless branches of the office of accountant for cash, to whom consequently they are subordinate.

The duty of the surveyor is, to draw plans and to form estimates, not only for the buildings and wharfs about London, and occasionally for the out ports and foreign parts, but also for all utensils, machines, and engines used in the brewery, bakehouse, mills, &c.; to see that the respective contractors, or persons employed, fulfil their engagements; to measure and to value the several works performed; and in general to examine and report upon all bills that belongs to his office. He is, in conjunction with the store-keeper or officer in whose department the work shall have been performed, to certify at the foot of each bill that the same was executed in a workmanlike manner; that the materials were good, and fit for your Majesty's service; and that the rates charged were the current rates at the time when the business in question was performed.

The bills, thus certified, are delivered to the office of accountant for cash, where they are examined and formed into bills in course, as already described.

The duty of the clerk of the cheque is, to muster the several persons employed in the yard, and to check the absentees. Accounts are also made out in his office quarterly of all wages and earnings of the artificers, labourers, &c. which are delivered to the treasurer of the navy for payment; and for which the clerk attends the office in Broad-street. He afterwards certifies the sums so paid upon the quarterly book, which is transmitted to the chief clerk for keeping a charge on the treasurer. It is also his duty, and that of the clerk employed under him, to attend the receipt of provisions and stores of every kind at Deptford, the mills at Rotherhithe, the brewhouse at Wapping and at Saint Saviour's Dock, and to examine if the quantity, quality, and condition of the respective articles be conformable to contract; to enable him to do this, he is furnished with copies of all contracts which are concluded by the board. If he finds no reason to object, the clerk of the cheque joins the store-keeper in a certificate to that effect; and he afterwards concurs in certifying the same a second time, upon the back of the bill which issues to the contractor. It is likewise his duty to attend surveys of all stores said to be damaged or decayed, and to certify their quantity and condition.

Under George Phillips Towry, Esquire, are comprehended the departments of secretary and of accountant for stores; also those for keeping a charge on purfers; and of clerk of the issues.

The duty of the secretary is to attend the board, to read to them such letters, &c. as have been received, and to take their instructions thereon, which are generally minuted upon each. When the answer is prepared, it is laid before the commissioner over that department to which it relates; and having received his signature, is presented to the board for their concurrence. The secretary is to see that the orders of the board, which are signed by himself, are properly distributed and executed. When any articles, whether of stores or provisions, are wanted, he receives directions from the board to advertise for tenders to be made upon a certain day; on which day the tenders that have been received are put into a box, of which he keeps the keys, and precisely at one o'clock the box is brought into the board room, and opened by him in the presence of the commissioners, when the lowest tender is accepted, except in a very few instances, such as proposals for furnishing hops; in which cases it becomes indispensably necessary to attend to superiority of quality, and consequently to allow proportionably for it in the price. Moreover, it is the duty of the secretary to transmit attested copies of the contracts concluded by the board, which are drawn out in his office, to the officers in the several departments to which they respectively relate. When stores or provisions have been delivered under any such contract, the receiving officers grant a certificate of the receipt thereof, and also stating that the same are good, are proper for your Majesty's service, and conformable to contract. Such certificates being transmitted to this office, the re-

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spective prices are noted in the corner, and attested by the secretary: it is then sent to the accountant for cash, who makes out a bill for the amount. The bill and certificate are thereupon transmitted to the accountant for stores, in order to be entered; from that office they are forwarded to the department from which the certificate originally issued, in order that it may be certified upon the back of the bill, that the stores specified therein have been received, and are proper for your Majesty's service, &c.; both the certificate and the bill are then sent to the accountant for cash, with whom the certificate remains; and the bill, being signed by the board, is afterwards delivered to the contractor.

The chief clerk of the secretary's department keeps the minutes of the board; the remainder of his duty, together with that of the other clerks, is, to execute different parts of the business of this office, under the direction and superintendance of the secretary.

The duty of the accountant for stores, and of his assistants, is, to superintend every division of the store department, comprehending the office for examining and stating of agents and store-keepers accounts; that for keeping a charge on purfers; that for stating and balancing of purfers accounts; and that of clerk of the issues. They examine into the state of stores at different ports and places, in order to regulate the supplies which it may be necessary to send, to remain at such ports or places respectively, or what stores it may be requisite to remove from each; also to form estimates of the aggregate state of the stores, stating the remains at each place, for the inspection of the board; that a proportion adequate to the number of men voted by parliament for the service of the navy may be kept up. Moreover, it is their duty to examine the surveys of decayed provisions, certificates of losses by accident, extra expence for casks and hoops, and all vouchers for incidental claims; to compare the same with the instructions, and, according to usage, either to admit or reject them; to compare the purfers voluntary charges with the ledgers, the returns made by them into store, and their deliveries to victuallers or transports; to examine and to attest all certificates or balance bills to captains of ships, purfers, or masters of tenders and transports; to ascertain the contract prices of such provisions or stores as by their respective accounts may appear to be deficient, and consequently liable to an higher charge; to prepare and take bonds of indemnity from purfers, &c. for any surcharge which may appear in future against them, after their accounts shall have been passed and closed. In time of war, to keep an account of all prisoners victualled, classing them according to the nations to which they respectively belong; also of provisions or stores supplied to merchant ships, &c.; likewise of all officers and soldiers which have been victualled for their passage, at the rate of 3d. per day; and of all officers and seamen belonging to the navy, who may have been victualled at places where no provisions were deposited belonging to the crown; to keep an abstract book of all contracts for provisions and stores, with a charge against contractors for any that are condemned; to enter all surveys of the several ports and places under distinct heads; to keep a transportation ledger, for the purpose of shewing the quantities of

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provisions or stores on the way to or from different places; in ascertaining the state of stores; and also to enable the chief clerk to bring up accounts which are in arrear, in order thereby to check those of the agents and store-keepers. Returns also are made to this office weekly, monthly, and quarterly, from the out ports generally, and from each of the officers at Deptford, who sign separately: the first, or weekly account, contains the particulars of what has been received in the course of the week from contractors; what remains due from them; if there is any provisions or stores on transportation; the returns from the cooperage; and the whole of what is estimated to remain in store. Every month the account states what has been returned from ships, and what remains, distinguishing the serviceable from the decayed. The quarterly account contains every particular of what has been received, issued, and remains, comprehending the whole of the transactions of the port, or of the officer, under the form of debtor and creditor.

In short, the books kept in this office are so comprehensive in their nature, that the state of provisions, &c. in store, and of the expenditure of the same, may at any time be known,

The office for examining and stating of agents and store-keepers accounts, although a branch of the department of accountant for stores, is under the immediate management of a chief clerk, whose duty, and that of his assistants, is, to take care that all store-keepers at home send in weekly, monthly, and quarterly accounts; and that all agents abroad transmit accounts quarterly; to see that such accounts are carefully checked, and that each article received or issued is conformable to the vouchers; to state each person's account, wherein the errors or omissions are stated and balanced; as also the surplusses or deficiencies which appear on the close of each quarterly account; to abstract the whole quantity of provisions, &c. received into store, with the waste claimed thereon, in order to ascertain the proportion upon each article; to form separate statements for bread, beer, beef, and pork, manufactured, and also for casks made or raised from staves, shewing how they turn out, according to the standard mode of computation. The observations which occur thereon are sent to the respective agents and store-keepers, whose answers are transmitted to the accountant for stores, for his remarks upon the same; all which are finally laid before the board, for their inspection and determination. The chief clerk, and his assistants, also keep a charge against commissaries or others, for provisions or stores supplied them by the navy; and they have lately been employed with great success in bringing up the accounts of such agents or store-keepers as were in arrear, of which we shall take further notice hereafter.

The department for taking cognizance of purfers' accounts, &c. appears to be divided into two branches, namely, one for keeping a charge upon purfers, and for adjusting transport accounts, and the other for stating and balancing of purfers' accounts: both, however, are subordinate to the accountant for stores; and each is under the management of a chief clerk. The duty of the former is, to examine and to compare the voluntary charges of purfers, and of masters of tenders and transports,

with the charge kept against each of them in the office ledgers, and also with the accounts received from the captain and officers of each ship, casting one species into another, as occasion may require; to examine each victualling book, and the several proportions of provisions for soldiers, &c. according to the respective allowances for which they were victualled; to clear imprests for provisions purchased by purfers; also to examine the bills which are made out to clear imprests standing against them in consequence of bills of exchange drawn by such purfers respectively, in order that the final balance may be paid to the treasurer of the navy, or to the party, as the same shall appear due.

The duty of the persons who conduct the department for stating and balancing of purfers' accounts is, to examine the title pages of the victualling books by accounts already passed, by surveys of remains, and by weekly check lists, and to enter the result of such examination in a book, which book is transmitted to the navy office, accompanied by certificates, describing the several allowances of provisions which the respective ships companies have received; to examine the general abstracts of each book, and the proportions, preparatory to the same being allowed in the accounts; also to examine the transcripts of the voluntary charges; to cast the proportion of the respective indents; to charge the loans of provisions from one purfer to another; and finally to make the several purfers debtor for all the provisions and stores which they may have received; to state the accounts of such purfers respectively, giving credit for the number of men victualled, for loans to other purfers, for losses, for surveys on decayed provisions, and for returns into stores, &c.; to balance those accounts, and to examine the bills made out for the balances; to examine the certificates of such purfers as are creditors in their accounts, also books of loans, the periods to which accounts have been passed, and captains and officers accounts of provisions received on board of their several ships; to charge all loans noticed in those accounts, and to give certificates to captains of yachts, fire ships, &c. stating that they have not overborne their respective complements. When a purfer is creditor, a bill is prepared in this office, and when debtor, letters are written, one directed to the party, and another to the treasurer of the navy, requiring the former to pay, and the latter to receive, the balance which may be due. When a purfer's accounts are finally adjusted with the victualling office, the certificate is drawn out by the persons who conduct this department. When a ship is lost, or taken, or destroyed by an enemy, they receive the affidavit from the purfer, and prepare a certificate, in order to enable him to receive his wages. They inspect papers necessary to be examined previously to the passing of captains accounts, and prepare certificates accordingly; and when officers who are upon half pay have victualling accounts depending, they note the same upon the list, that the pay of such officers may be stopped until the accounts in question shall have been liquidated.

The office of clerk of the issues is likewise subordinate to the accountant for stores, and is executed by a chief clerk, with proper assistants. Their duty is sufficiently expressed by the title, except that it extends,

however, no further than the river Thames, the Nore, Sheerness, Blackstake, and Chatham. All orders or directions for victualling of ships at those several places, &c. are registered in this office; and, in consequence thereof, the proportions of the respective articles are calculated; warrants to the different store-keepers issued; and, when executed, such warrants become vouchers for crediting the several store-keepers, and for charging the ships, &c. The chief clerk and his assistants keep accounts of, and make up the whole charge for, provisions and stores issued as before-mentioned; they also make up purser's indents, and their bills, and bills for river lighterage, and for home freights; they examine, keep the accounts of, and draw out, the quarterly bills for ships in ordinary at Deptford and Woolwich, and sign warrants for the same; they make out subsistence bills to such carpenters as attend in private yards; they compare the store-keeper's quarter books with the books of this office; and they draw out, and sign the bills of lading for victuallers which are sent with supplies, as well for the out ports in Great Britain as for foreign parts.

The department of hoy taker was under the superintendance of the late James Kirke, Esq. and is, at present, under the direction of Samuel Marshall, Esq. The duty is, to examine, in conjunction with the shipwright, sail-maker, and rope-maker, employed by the board, the tonnage and condition of such vessels as may be tendered upon freight, or otherwise; to inspect and to value the masts, sails, tackling, furniture, stores, and hull, of each ship so tendered; and the result of which examination and valuation the persons before-mentioned report and certify, previously to the said ship being hired for the public service. They also certify to the accountant for cash, the time when the pay on account of the hire of any such vessel commences, and when it terminates, in order that the owner may be enabled to receive his freight. They attend the issuing and unloading of all provisions and stores for the out ports, foreign parts, &c.; superintend the hoy and craft belonging to the victualling service; and attend the unloading of such provisions, &c. as are returned into store. The hoy taker takes an account of remains on board of ships, transports, and victuallers. He receives, surveys, and issues oil and vinegar; of which articles he may be considered as the store-keeper. Of these several services he keeps regular accounts, which are checked, examined, and passed in the respective offices.

The brewhouse is under the superintendance of Alexander Chorley, Esq. and therein are employed a master brewer, a clerk of the brewhouse, and other inferior persons. When contracts are formed by the board for malt and hops, the master brewer always attends. A sample of malt is produced by the board, and a sample of hops by the person who offers to contract for the same. When those articles are delivered into store, they are examined by the master brewer, the clerk of the brewhouse, and by the clerk of the cheque, who compare them with the

the samples which were produced at the board; and if the quality be found to agree with those samples, and if the malt and hops be in other respects conformable to contract, they are received into charge of the master brewer; and a certificate, stating the receipt, and their conformity to contract, is signed by the master brewer, and the clerk of the cheque, and given to the contractor, in order to enable him to obtain a bill for the amount. The master brewer discharges himself by the proportions which the quantity of beer produced by him, and the yeast and grains which are sold, bear to the malt, hops, and coal, expended by him in the manufacture. Money is imprested to him for the contingent expences of his department, which he accounts for quarterly, and the imprests are regularly cleared. At the same period he accounts for the money received for yeast and grains to the clerk for keeping a charge on the treasurer of the navy. Besides weekly and monthly returns, an account is transmitted quarterly, stating the particulars of all materials received and issued, and of what remain, together with an account of what beer has been brewed, issued, and to whom, with the quantity remaining in store. When beer is returned from ships, &c. it is generally received into the charge of the master brewer, but sometimes it is received by the store-keeper at Deptford. Moreover, it is the duty of the master brewer and his clerk to keep an account of the wages and earnings of the several persons employed in this department, and to transmit a copy thereof to the proper officer.

The cutting-house is under the superintendance of John Slade, Esq. and there are employed therein a clerk of the cutting-house, a master butcher, an established clerk, and other inferior persons. Their duty is to examine the oxen and hogs which are sent by the respective contractors, and to return such as are not conformable to contract. Those which are accepted are afterwards slaughtered; and the four quarters, when cold, are received and paid for by weight. The tongues of the oxen are given gratis by the contractor, part of which are distributed to officers, the remainder sold, and the money received for the same carried to the credit of the offal account. The meat is afterwards manufactured into salt beef and pork; certificates are granted to the several contractors, stating the number and weight of the cattle received, the number of pieces into which they were cut, and the quantity of suet received from the oxen. This office then becomes charged with the beef, pork, and suet, after being salted and packed; with the tongues of oxen; and with the casks, including the iron hoops, in which the whole of the several articles before-mentioned is comprised. The persons in this department grant certificates for salt received into store, with which this office is likewise charged. Two quarterly accounts are rendered by this office, the one containing a statement of all provisions received, issued, or sold; the other containing an account of money received for tongues, marrow-bones, fat, warehouse rent, &c. and which money is paid by the clerk of the cutting-house to the

treasurer of the navy. A third quarterly account is delivered by the chief clerk, stating particulars of the expenditure of money imprested to him for contingencies, and which imprests are cleared from time to time.

The bakehouse is under the superintendance of William Lance, Esq. and in which department are employed a master miller and clerk, a clerk of the dry stores, and others. Their duty is, to attend the bakehouse, the mills, the kilns, and stores; for the reception of wheat, oats, and pease; for manufacturing the two former articles into flour, biscuit, and oatmeal; and for kiln-drying of the pease, &c. to report to the board what quantity of each article, whether manufactured or in its original state, is in store; and also what quantities of the several articles will be required, in order that the board may regulate their purchases accordingly; to receive their respective articles when delivered by the contractors; to examine and to certify if the same be conformable to the contract in measure, in weight, and in quality; to attend the issuing of the several articles for manufacture; to keep a daily account of such issues, and also of the produce when manufactured; to keep an account of the times when, and of the persons to whom the different articles of dry stores are issued, that the respective parties may be regularly charged; also to keep an account of such articles as have decayed in store, and stating the true reason for such decay, in order that a proper survey may be taken of the same; to state, for the information of the board, when any extra articles, &c. or repairs are necessary, accompanying every such representation with the proper estimates of the expence; to take care that no more labourers or other persons be employed than are absolutely requisite for the service to be performed; and to keep an account of the earnings or labour of all persons whatsoever employed in this department. The accounts, certificates, and information before-mentioned, are transmitted to the respective offices in London, for the purposes of being checked, examined, and charged against the proper persons. When a contract is made for wheat, a sample is produced by the board; and the clerks of the cheque and of the dry stores, and the master miller, attend the delivery, in order to see that the wheat be conformable to the sample; after which the master miller becomes charged with the same, and is responsible to the accountant for stores. The pease must also be conformable to the sample, and are further tried by boiling; oats must weigh 40l. per bushel. The two latter articles are delivered into charge of the clerk of the dry stores, who is responsible for them to the accountant for stores, in like manner as the master miller is for the wheat.

Of the departments under the commissioners there remains only the cooperage, the direction of which is allotted to William Boscawen, Esq. to describe; and which is conducted by a master cooper, two foremen, two established clerks, and sundry inferior persons. Their duty

duty is, to keep an account of the casks, staves, hoops, and other materials in store, under the respective heads; to transmit an account of the same weekly to the board, in order that a proper stock of each article may be regularly kept up; to examine and to receive such articles as have been purchased by the board, and as are found to be conformable to contract; to receive, and to certify to commanders, purfers, masters of victuallers, &c. all such casks, staves, or iron hoops, as may be returned by them respectively into the cooperage stores; to keep a daily account of the work performed by the several coopers, of the materials issued to them, and of the casks made, either by conversion or otherwise. General quarterly accounts are kept of casks, staves, hoops, received from ships of war, &c. from the out ports, from store-keepers, and from contractors; and of the staves arising from such casks as are taken to pieces, or surplus: on the other hand, an account is kept of casks issued; of staves expended in making the casks; of the number of casks broke up, and of waste in conversion; which accounts are balanced by the remains in store every quarter. An account is likewise kept of such old stores, chips, rubbish, &c. as are sold; the amount of which sales is paid to the treasurer of the navy; also an account of money received by imprest, for payment of incidental expences. These quarterly accounts are transmitted to the proper officers in London. There is also delivered quarterly to the clerk of the cheque an account of the coopers earnings, for the purpose of their receiving payment of the same at the pay office, and to the clerk of the issues, an account of the casks and hoops which have been delivered to commanders, purfers, masters of transports, and victuallers.

We find belonging to the office in London a warder, a deputy warder, and nine messengers; viz. one for the board, a second for the port, and a third for Deptford; three more attend upon four offices; and three others are attendants in common. Besides which, four watchmen have been hitherto employed.

The description which we have already given of the several departments under the superintendance of the respective commissioners, renders any further detail of the business which is carried on at Deptford almost unnecessary. Most of the branches upon that establishment are different from the victualling offices at Portsmouth, Plymouth, Chatham, and Dover, being considered as appendages to the special duty of the commissioners in London; and the chief officers communicate with those commissioners individually, with respect to such officers as relate to their respective departments. We find, however, at the above place, an agent victualler, with three established clerks under him; and a store-keeper, with one extra clerk; and whose duty we now proceed to describe. The office of the agent victualler, although without the extensive controul or trust which is reposed in similar offices at the out ports, is nevertheless of great importance, arising from the very superior extent and magnitude of the transactions at this place.

place. It is the duty of the agent victualler to superintend every part of the business which is transacted at Deptford, the cooperage excepted; to see that all orders are duly and properly executed; that the several officers attend their respective duties; and that they give the necessary dispatch in victualling of ships; &c. In this office, books are kept of all transactions, and weekly, monthly, and quarterly accounts, are made out and transmitted in the manner as has been already described.

The duty of the store-keeper ought to co-operate with that of the agent victualler, in what regards the receipt, issues, and remains of provisions, &c. in store; but the store-keeper's office doth not appear to us to be conducted at present with the requisite propriety and effect. We must, however, observe, that from the returns made by the agent victualler, and from those of the other principal officers, it is evident, that the latter are charged and discharged with great regularity by the officer in London, even according to the present mode of executing the business at Deptford.

In the preceding sketch of the victualling office in London, and of its immediate appendage at Deptford; also of the nature of the duty in each office, and the mode in which the business of the several departments is conducted; we have touched but slightly upon the manner in which contracts are concluded; or upon what relates to purfers, their connections with this office, and the mode of passing their accounts; because we shall have occasion to enter upon a complete investigation of those subjects, when we submit the general observations which have occurred to us in the course of our inquiry.

In consequence of the powers vested in us by the last act of parliament, we proceeded to Deptford, Chatham, Portsmouth, and Plymouth, in order to visit in person the establishments under the commission of victualling at those places. The department at Deptford having been already described, we shall select that at Portsmouth, as the next in point of importance.

At Portsmouth there are an agent victualler, a store-keeper, a clerk of the cheque, a master cooper, a master brewer, a master miller, with clerks, and other inferior persons. The agent victualler corresponds with the commissioners, receives their orders, and superintends the whole business of the victualling department at this port. It is his duty to take care that a sufficient quantity of provisions, &c. be kept constantly in store, in order to supply the ships which are in commission, or in ordinary. Books are kept in this office, in which entries are made of all provisions or stores received and issued; and weekly, monthly, and quarterly accounts of the same, and also of cash, are transmitted to the board. He is to see that accounts are adjusted quarterly with the several purfers of ships in ordinary; and to pay all contingent expences in this department. The board sometimes direct
him

him to receive tenders, and to conclude contracts for victualling stores, of which public notice is always given, and on which occasions the agent victualler, the store-keeper, and the clerk of the cheque, concur in giving the preference to the lowest tender; those officers also attend at the delivery of stores under such contracts, in order to see that the same are conformable thereto, good and proper for your Majesty's service. The articles purchased at this port are, wheat, malt, coals, candles, and fundry species of small stores; and the agent victualler frequently contracts, by order of the board, for wheat and malt to be delivered at Plymouth. The articles received from Deptford are, principally, salt beef and pork, pease, oatmeal, butter, cheese, vinegar, and hops; some of which, such as wheat, malt, and hops, are afterwards manufactured here in the same manner as at Deptford. The contract for fresh beef is always made in London, and the oxen are slaughtered at this port, at the charge of the contractor, who delivers the four quarters, when cold, for which he is paid by weight, the tongue being given in; and every other part of the offal belonging to the contractor. Some of the tongues are distributed amongst the admirals and captains, according to a regulated proportion; the remainder are sold, and the money arising from such sale carried to the credit of the offal account. In the same account is also included the money received for bran, grains, yeast, decayed provisions, old staves, hoops, and all stores sold, and which is regularly paid to the treasurer of the navy, pursuant to the directions received from the board for that purpose. All stores are delivered into the custody of the store-keeper and master cooper, in presence of the clerk of the cheque, the quality of each article having been previously approved by them and by the agent. The store-keeper and the clerk of the cheque grant receipts for the articles delivered into store, and which are an authority for the agent victualler to make out a bill or certificate, upon which bill or certificate those three officers certify that the articles received are conformable to contract. When stores or provisions are demanded, the agent victualler signs a warrant to the store-keeper, and to the clerk of the cheque, to issue the same; and for which issues the receipts of the proper officers are afterwards produced to him by the store-keeper, and are the grounds for the agent's charge against the purfer. Copy of such charge, accompanied by the vouchers, is transmitted quarterly to the board. A clerk from each office constantly attends at the receipt and issue of all stores, and which attendance forms the check upon the store-keeper. Money is imprested to the agent victualler for payment of salaries, wages, short allowance money, superannuation allowances, and contingencies. Decayed or condemned stores are either sent to Deptford or sold here; when sold here, the agent victualler and the two officers before-mentioned attend; and when the stores sold are delivered to the purchasers, a clerk from the agent's office, one from that of the store-keeper, and one from that of the clerk of the cheque, are always present. Accounts of all such sales are transmitted by the agent victualler, upon oath, to the board, accompanied by the proper
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vouchers, soon after the expiration of each quarter. Four times a year a clerk from the agent's office, another from that of the store-keeper, and a third from that of the clerk of the cheque, take a survey of remains in store; and which of late have been found nearly to correspond with the accounts kept.

The general duty of the store-keeper has been already delineated, in defining that of the agent victualler; in addition, however, to which it must be stated, that the store-keeper is personally charged with all provisions and stores delivered into his custody; and that he is accountable for the same, until he shall have produced, in his separate capacity, the proper vouchers and certificates of such provisions or stores having been issued for his discharge. The detail, and the manner in which this branch of duty is executed by every store-keeper in the victualling department, having been already described, renders any repetition thereof in this place unnecessary.

The preceding observation will likewise apply to the office of clerk of the cheque, whose particular duty is to attend, either in person or by his clerks, the call of the men; to keep an account of the wages and earnings of the coopers, millers, bakers, labourers, &c. and to draw out the pay lists; which, after having been properly certified, are transmitted to the office in London.

The duty of the master cooper, and of his clerk, is to superintend and take charge of all cooperage stores, and of the pumping, filling, and shipping of water for the navy; to keep regular accounts of his receipts, issues, and remains, which are transmitted to the board through the medium of the agent victualler.

The master brewer superintends and directs the whole process for making beer; he examines whether the malt, hops, and coal, are conformable to contract. At the close of each quarter he signs the account of the clerk of the brewhouse, and joins with him in an oath, declaring that the several stores have been received and expended without fraud or diminution, and that the beer brewed was actually issued to the respective ships, as specified in that account. He attends with a sample at the forming of all contracts for malt; and it is his duty, together with the clerk of the brewhouse, to certify the receipt of the malt; that the same is equal to the sample, and fit for your Majesty's service. The agent victualler, with the other officers, having examined the certificate, and found it correct, sign a bill to the contractor for the amount. The clerk acts as store-keeper for the brewhouse stores, he checks the receipt and daily expenditure of malt, hops, and coal, and of the produce, issues, and remains of beer; he joins with the master brewer in the account, oath, and certificate before-mentioned, and is responsible for the stores and beer under his charge.

The master miller attends at the conclusion of all contracts for wheat, and he must certify that the quality is equal to sample, and that the wheat is fit for the service. For such wheat as is ground in the mill he becomes answerable to the store-keeper, under whose immediate direction he acts. The nature of the weekly, monthly, and quarterly
returns,

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returns, which are transmitted from this and every other out port to the office in London, has been already sufficiently described.

At Plymouth, we found an agent victualler, a store-keeper, a clerk of the cheque; a master cooper and clerk, a master brewer and clerk; with other clerks employed under them respectively; the duty of those officers being nearly the same as at Portsmouth, a recapitulation therefore becomes unnecessary.

At Chatham, the establishment at which port comprehends also the victualling at the Nore, and at Sheerness, we found only an agent victualler, a store-keeper, and a clerk of the cheque, with their respective clerks; a more extensive establishment being unnecessary, as almost the whole of the manufactured articles, together with some of those which are not manufactured, are supplied from Deptford; this remark will likewise apply to the department at Dover. The duty of the several officers at Chatham is also similar to that of the like offices at Portsmouth.

The establishment at Dover being inconsiderable, we contented ourselves with the return of the establishment at the above place, which had been made to our precept; and from which it appears, that there is an agent victualler, a store-keeper, a clerk of the cheque, and a master cooper, but no clerks under them. Their duty is stated to us to be nearly correspondent with that annexed to offices of like description elsewhere.

In the course of our inquiry into the state of the several departments of victualling at the out ports, we endeavoured to keep one object constantly in view, namely, to ascertain whether those establishments respectively are connected with the superior board, upon principles so systematic and correct as to provide a real check and controul over the conduct of each office at the several out ports, as well as to secure effectually the property of the public which is entrusted to their care. Upon this subject, it is with great satisfaction we report generally, that every article of provision and of stores received by the officers at the several out ports, is charged against them in accounts kept at London by the accountant for stores: and that all provisions and stores issued by such officers are placed to their credit respectively in the same account. Those accounts are afterwards checked and examined in the office of the chief clerk for bringing up accounts of stores in arrear.

The bills made out by the agent victualler at the out ports, and certified by him, the store-keeper, and by the clerk of the cheque, are received by the accountant for cash, and afterwards pass through the same forms as bills which are made out in London.

Every agent victualler keeps one general account of cash; another, stating all monies received for provisions, &c. sold; both of which are sent to and examined by the accountant for cash. A third account,

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stating money imprest to such agent victualler, is also transmitted to and examined by the chief clerk for examining and stating of imprest accounts. The pay lists for wages are received by the clerk of the cheque, and those for short allowance money in the office of that name. The whole of the above accounts are transmitted to London once in every three months, upon oath, and being corroborated by other documents, they collectively form a complete system of connection between the board of victualling in London and the several subordinate establishments at the out ports, under every check and security which the public service can render necessary; provided that the execution of the complicated duties of that extensive department, as well in the superintendance as in the detail, be performed with fidelity and precision by the persons who are entrusted with the same.

As we have examined each commissioner, and also the officers and clerks returned to us employed under them, both in London and at the out ports, we are enabled to state, that they are all efficient, and discharge their respective duties in person, one clerk excepted, who executes his office by deputy, a practice we continue to disapprove, although in this instance it is not accompanied with additional expence to the public.

In the return made to the precept which we directed to the commissioners for victualling of your Majesty's navy, dated the 10th day of September 1785, requiring an account of all persons employed under them, and also of the nature and extent of their duty respectively, we find mention made of only one foreign establishment, namely, at Gibraltar, and which we shall notice in the like brief manner in which the same is stated to us; viz. There is an agent victualler, a clerk, and a store clerk, whose duty respectively is nearly similar to that of the same officers at Portsmouth, Plymouth, &c. We see no reason to doubt the correctness of this return; but no opportunity has presented itself of examining any of the officers to whom relates.

The victualling of your Majesty's navy is so extensive a service, that it is absolutely impossible to have standing contracts subsisting with persons at all places where ships may happen to touch; and still less is it possible to have regular establishments at such places under agent victuallers, &c. At any port, therefore, at which neither agent, contractor, nor correspondent, on the part of the board of victualling, is resident, the commanders of your Majesty's ships are authorized to purchase such provisions or stores as may be necessary, and to direct their purfers to draw bills on the commissioners in London for the amount of the same. The vouchers which are required from the respective purfers in consequence of any such purchase, are, a certificate from the captain, master, and boatswain, stating the several species and quantities wanted; an order from the commander to the purfer, directing him to purchase the articles required; a bill of parcels, and also a receipt of the feller for the money paid to him; a certificate, specifying the market price of each article, and the rate of exchange between the place where the purchase was made, and London, at the time; and
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another certificate from the signing officers, stating that each article was received on board in kind, good in quality, and fit for the service.

For expences incurred in repairing of casks, and also for other small expenditures, particular vouchers are required, suited to each case, and intended to secure the public from unnecessary charge.

The bills drawn by the purfer on the several accounts before stated, are charged against him as imprests, and from which he clears himself in the following manner; namely, he delivers at the office in London an account current, wherein he charges himself with the amount of the several bills drawn by him upon the commissioners, and takes credit for the money which was expended; at the close of this account he adds an affidavit, stating the actual payment of the money for the respective services, and in the manner specified in such account; that the provisions or stores in question were actually received on board of the ship, in kind, and that the several quantities, stated in the said account, were the full quantities purchased by him, and no more; and in order to guard against an abuse, which otherwise might be practised in case any of the provisions, &c. so provided, be condemned, no allowance whatever is made to the purfer for the same.

The employment of purfers to make purchases is, however, an expedient never recurred to, if there be either an agent or a consul upon the spot, and who are respectively stiled correspondents. The vouchers furnished by consuls upon such occasions are, in general, similar to those received from contractors; but the affidavit states, that the several respective quantities of provisions mentioned in the invoice were actually delivered by him in kind, on board his Majesty's ships, and that he neither has nor is to pay the purfer, or any other person in his behalf, any money or other consideration in lieu thereof.

The several bills drawn for these services are delivered into the office for examining and stating of imprest accounts, together with all the vouchers accompanying the same. If after examination the whole be found regular and correct, a report is made to the board, who thereupon direct that the bill drawn be accepted, and a perfect bill be made out for the payment of the same. By this mode of proceeding an accumulation of imprest accounts is prevented, which is a circumstance highly to be desired. But if any error or irregularity be discovered, the amount of the bill, drawn as aforesaid, is then charged against the consul, as an imprest to be cleared at a future period. With respect to the provisions or stores, for the amount of which bills may be drawn by the several consuls upon the commissioners in London, as before mentioned, care is taken that the same be regularly charged in the office for keeping a charge on purfers, against the respective purfers who received them.

In places at which no consul is resident, the board have employed occasional agents or correspondents, whose duty is too various to be described, and each of whom is allowed a commission for his trouble. Their respective appointments originate from the admiralty, from the
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commissioners of victualling, or from commanders in chief. The instructions which such agents or correspondents receive, and the manner in which they execute the trust reposed in them, the vouchers they produce, and the mode in which their several accounts are finally adjusted and passed, are governed by the same principles which operate in other cases; with this exception, that when a commander in chief appoints an agent, all sums drawn for are charged as imprest, jointly against the said agent and against such commander in chief, and which must be liquidated according to the rules of office already described. We do not here enlarge upon the foreign part of the victualling service, because we shall have much to state upon that subject hereafter, when we come to observe upon the victualling establishment in general.

The expence of victualling your Majesty's fleet is provided for in the following manner; viz. out of the sum of 4l. per man per month of twenty-eight days, which is voted by parliament for the service of the navy, 19s. per man per month are appropriated to the victualling. A further sum is likewise voted under the head of harbour victuals, which last amounted for the year 1786 to 33,795l. 19s. 2d. and is intended to defray the expence of victualling the ships in ordinary, and the officers and servants employed therein, also those employed in navy transports, small yachts, &c. The computation for harbour victuals is made at the rate of 6d. per man per day for those employed on board the ships in ordinary, and of 8d. for the men employed in transports, &c. The amount of those sums collectively is never adequate to the whole expence of the victualling establishment; extra services constantly occur, and old balances are frequently demanded and paid, although not provided for in the estimate which is laid before parliament: an additional charge likewise falls upon this department, in consequence of the high prices paid for provisions or stores upon foreign stations, with other incidental expences, which are more or less considerable according to circumstances, and cannot be enumerated.

Besides the fund arising from the money voted by parliament, another fund is formed of monies produced from the sale of offal, decayed provisions, old stores, &c. to which are added sums repaid to clear imprests, debts remaining due to government upon balancing the accounts of purfers, &c. and in general all monies whatsoever which are received by the board of victualling, except what is received directly from the exchequer.

The fund, under the denomination of old stores, is appropriated to the defraying of the salaries and allowances of the commissioners, officers, clerks, and others employed under the board of victualling, as already described.

The officers, clerks, &c. derive an addition to the income which they respectively receive from government, in consequence of fees, gratuities, perquisites, and emoluments taken from individuals. The whole of the expence to the public and to individuals, with the particulars of salaries and allowances paid to the several commissioners, officers, &c. and also of the fees, gratuities, perquisites, and emolu-

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ments, which the officers, &c. derive from their official situations respectively, classed under different heads, are comprised in a general table, which is annexed to this Report, in the Appendix, No. 149. From that table it appears that the total expence of the establishment under the commissioners for victualling your Majesty's navy (wages paid to artificers, labourers, and other inferior persons employed in the several manufactories, excepted) in the year ending the 31st of December 1784, amounted to 34,272l. 19s. 3d. of which 28,399l. 14s. 8d. was paid by the public, and 5,873l. 4s. 7d. by individuals.

Having stated the constitution, and a detail of the actual situation of the victualling service; and likewise the duty, salaries, fees, gratuities, perquisites, and emoluments of the several officers and clerks who are employed in this service; we shall next proceed to offer such observations as are the result of an attentive and deliberate investigation, previous to our proposing such amendments or alterations in the present system, as it may be necessary in our opinion to adopt hereafter.

The present constitution consists of a board, and of subordinate departments, in like manner as that of the navy office; with this exception, that the lords commissioners of the admiralty were pleased, upon the subject of precedence, to direct, by their order of the 3d of November 1784, that the accountant for cash for the time being should be chairman of the board; and that the remaining commissioners should take rank according to the departments over which they respectively preside.

We have given particular attention to the effects which the division of the victualling establishment into a board, and subordinate departments, has been found to produce.

From the statement we have given of the duty annexed to those offices that are superintended by the respective commissioners, it appears that several of them include branches of manufacture, as well as of accounts. This circumstance afforded us an opportunity of viewing the operation of those departments in a double but less favourable light. We apprehend, that to direct with effect the process of manufacture, requires a regular, daily, and unremitting attendance, which no commissioner can possibly bestow; also practical skill and knowledge, with respect to the particular species of manufacture, which few, if any, gentlemen in their habits of life can be expected to possess. We find, likewise, that the commissioners superintendance over the several departments is rather nominal than real.

The chairman of the victualling board is precisely in the same predicament as the comptroller of the navy: namely, presiding over several important departments, in which not fewer than thirty officers and clerks are employed; whilst his other numerous avocations, necessarily arising from the exercise of a general superintendance over the whole establishment, must preclude him from yielding that strict or proper attention to the business of any single department separately considered, which from its importance it may demand. The remain-

ing departments, that of the hoy taker excepted, are under the direction of the accountant for stores; consequently the other commissioners must be attached to branches of manufacture.

This arrangement of office indicates the probability that another motive operated in favour of departments, besides the correct execution and due dispatch of public business. The patronage annexed to the offices of accountant for cash, and of accountant for stores, greatly exceeds the due proportion, when compared with the patronage which collectively or individually is annexed to the several offices that are under the superintendance of the remaining commissioners. We must, however, in justice to the commissioners who preside over the departments before mentioned, observe that they appear to have exercised their right of patronage with great propriety, by not receiving any premium or valuable consideration whatsoever from those persons who have been the objects of it.

In the forming of contracts, two different modes are pursued: for the stores and manufactories at home, it is usually the custom to contract for each article separately; but for the several foreign stations, it seems unavoidable that one contractor should engage to supply the whole; the mode therefore of ascertaining which proposal contains the most reasonable terms for victualling of ships upon foreign stations, is liable to abuse; and as the public have already suffered very materially thereby, it becomes necessary for us to explain the manner in which the same operated during the last war. It appears that every seaman is entitled to a certain quantity of provisions weekly, which is called a ration; and as such ration is composed of different species of provisions, an average of prices must be formed in order to estimate its value. If the contractor perceives that he shall be enabled to issue a greater quantity than the due proportion of one article which affords to him a large profit, he will, under that expectation, reduce the price of another which he can withhold; and regulate his tender to the board accordingly: but he can neither in his issues exceed in one instance, nor diminish in another, without the connivance of purfers, whose duty it is to prevent such practices. To explain the mode in which the rations are computed, we have annexed a statement of the same in the Appendix, No. 148; and we cannot exhibit more decisive evidence of the injury which the public has sustained in this branch of the victualling service, than by adverting to the contracts of St. Lucie and Barbadoes, which were held by the same person during the last war; and by comparing the several prices in each with the contract prices for Jamaica, to demonstrate that the former were exceptionable in two material circumstances. From the papers delivered to us by a gentleman lately a commissioner, to whose zeal the public has been much indebted in detecting and prosecuting to conviction and punishment a notorious delinquent, we are enabled to state the following comparison: viz.

CONTRACTS

CONTRACTS held by the same Person. CONTRACTS held by a different Person.

	At Saint Lucie.		At Barbadoes.		At Jamaica.	
	s.	d.	s.	d.	s.	d.
Bread - - - - -	44	0	38	0	31	6
Rum - - - - -	5	0	3	6	4	6
Beef - - - - -	1	9	0	10	0	11
Pork - - - - -	0	6	1	4	0	6
Pease - - - - -	3	0	10	0	3	0
Oatmeal - - - - -	10	0	3	0	3	0
Butter - - - - -	1	6	1	6	1	8
Vinegar - - - - -	0	6	0	6	0	6
Bags - - - - -	5	0	5	0	2	0

The first remark which occurs upon an inspection of the preceding statement, is the cheapness of the prices of most of the articles which were provided under the contract for Jamaica, when compared with the prices of the same articles which were provided under the contract for St. Lucie and Barbadoes respectively; for the average of those at Jamaica amounts only to 12d. $\frac{3}{4}$ for each man per day; but the average of those at St. Lucie amounts to 15d. $\frac{3}{4}$ per man per day: supposing, therefore, only 8000 men to have been victualled at Saint Lucie for one year, the difference and loss to the public must have amounted to 42,500l.

The second remark arises from the variation in the prices of the same articles, for two islands which are situated so near to each other, and yet the contracts for both held and executed by the same person. It was evidently for the interest of the contractor to deliver the larger proportion of beef at St. Lucie and of pork at Barbadoes; which he availed himself of accordingly. We must therefore express our surprise, that the contracts for St. Lucie and Barbadoes should have been suffered to remain in the hands of the same person at such different prices, and upon terms so disadvantageous in every respect to the public.

But as it is with the utmost concern, that in the faithful execution of the trust reposed in us, we find ourselves under the necessity of passing censure, we now come to a part of our duty far more agreeable, we mean approbation. It is with great satisfaction we observe, that the public attention for some time past, to the mode of conducting the victualling department, has given additional force and effect to the zeal and integrity which at every period have animated many able servants of the crown in that office; and which circumstance, added to the ability, practical knowledge, and character at present exerted, leave us no reason to doubt but that every means will be used in future

to correct and prevent abuses. The mode of contracting which we have censured has already been so far reformed, as that no proposal is now attended to, the prices in which are much too high, or much too low; and which may be further improved, by establishing some correct and equitable limitation of the prices in question.

We are inclined to believe that the frauds which have been committed in the victualling contracts were the cause of, or at least the pretence for employing the delinquent already alluded to, to purchase upon commission; a mode of proceeding undoubtedly beneficial to the public, if attended with skill and fidelity in the persons to whom the execution of the service is intrusted; but it holds out so many temptations to men of a fraudulent disposition, that we fear the instances of abuse have been many. The commissioners, however, have very wisely abandoned the practice of making purchases upon commission, for a service so permanent and extensive as the victualling of the navy; almost the whole of the provisions and stores being at present provided by contract, in consequence of public notice being given for the delivery of proposals for that purpose.

The more we consider the manner in which the accounts of the victualling department are kept, the numerous vouchers which are required, and the various checks which have been instituted from time to time, the more we are induced to approve the general theory, at the same time that we feel ourselves obliged to condemn the practice. We conceive that it is not merely sufficient for the security of the public, that vouchers, certificates, and affidavits be produced, which are regular, and in due form; it is further necessary, and we must add, it is the indispensable duty of the respective officers, to estimate the degree of faith and confidence which is due to those documents respectively, when the accounts to which they relate, or the vouchers themselves, bear a suspicious appearance. We do not throw out this insinuation upon slight ground; nor do we mean to create such a suspicion as would impede the execution of public business, if not render it altogether impracticable; but, when vouchers, certificates, and affidavits are produced, stating that provisions or stores were actually received on board, which were never in fact purchased; and that prices were paid greatly exceeding the known value of the several articles so pretended to have been purchased; or when names are written upon such papers, which the most superficial observer would pronounce to be fraudulent; we think ourselves justified in saying that the merit of such suspicious documents should be well weighed, and that the articles to which they relate should never be allowed. We must moreover observe, that vouchers of doubtful authority frequently occur, and are obtained with too great facility. The confidence which commanding officers and captains upon foreign stations often repose in their purfers, induces many to sign the accounts which are presented to them, as a matter of course; and the certificates, &c. which are produced from merchants, or others, are frequently signed by those very persons who participate in the fraud. The example of the commanding officer or captain is generally

rally followed by the officers under him; and when the clerks in the respective departments at home, whose duty it is to examine the accounts before mentioned, find the transactions which excite their suspicion authenticated by commanders, whose personal characters place them far beyond the remotest idea of their connivance at fraud, it is natural for them to abandon such suspicion; the accounts are of course passed without remark, and the loss, which upon many occasions is very considerable, falls upon the public.

The great objects of abuse, to which in the preceding observations we allude, originate at and apply to foreign stations, which we shall more fully state in a special Report upon that subject. Meantime we proceed to explain the situation of purfers; upon the integrity of whom so much depends, and in whose proper discharge of the trust reposed in them the public service is so deeply interested. Each purfer is charged with the provisions and victualling stores received on board, and which he distributes among the crew, according to a fixed rate of allowance to each man. When he renders an account he deducts, or is credited for, one eighth part of the original charge, as an indemnification for the usual waste and decay; and he is likewise allowed for any savings which he may have been enabled to make out of the customary allowances before stated, or by purchases from the seamen; these credits, if fairly accounted for, would at all times produce a considerable balance in the purfer's favour, and also a profit to the public. But, as the prices which are allowed by the public to the purfer, are greatly below the real value of the respective articles, he finds it more for his interest to sell his surplus provisions, and credit by savings, to the contractors or others, who afterwards dispose of the same to the public at the highest prices; as a necessary consequence of this collusion, false certificates are made out and transmitted, to the truth of which the purfer must swear before the accounts can be passed; moreover, the purfer receives credit for the full amount of provisions and stores for the number of men returned as mustered on board; and from which practice we fear that he derives a further advantage, to the detriment of the public. When we consider the sources from which purfers derive their emoluments, it seems to be scarcely possible for them to expend the provisions and stores which they receive; and, consequently, a balance ought at all times to be due to them. Our astonishment therefore was great, upon finding, from an account transmitted to us by the board, that not less than the enormous sum of 78,000l. was due from purfers whose accounts had been made up, almost the whole of which money will be lost; and which circumstance alone affords an incontrovertible proof of the necessity of regulations.

With respect to the oaths which are administered to purfers upon the occasions before stated, they appear to us pointed and comprehensive, so as to include every species of fraud to which we have alluded. We find, notwithstanding, that there are persons who, although they will object to the slightest addition or alteration in the terms of the oath tendered to them, yet do not hesitate in the smallest degree to take them in their usual

form; this therefore becomes a subject that calls for the interposition of authority, in order to supply the evident defect of system; we shall take occasion to suggest such regulations as we trust will be found adequate to the prevention of those evils to which, in the case under consideration, we conceive the public service to be at present exposed.

In the course of our investigation into the mode of keeping accounts, and of passing them through the various departments of the victualling establishments, we naturally directed a part of our attention to such accounts as were in arrear, and to the outstanding debts due to the public. With respect to the former, the arrear in question had been disregarded, as well from neglect, as from other causes which no longer exist; we have now, however, every reason to be satisfied, from the proofs laid before us, of the diligence lately exerted in that branch of the service. The process for the liquidation of debts due to the crown hath been already described; namely, a letter is written to the debtor directing him to pay, and another letter written to the treasurer of the navy, requiring him to receive the balance. After taking these measures, however, very little attention appears formerly to have been given to render the same effectual; and consequently the several debts in question have continued to accumulate, between the 1st of January 1750 and the 31st of December 1786, till they amount collectively to the sum of 175,274l. 5s. 8d. exclusive of the outstanding balances due from pursers.

On the 6th of March 1786 the board, alarmed, it should seem, at the state of the accounts before mentioned, resolved to employ the chief clerk for keeping a charge on the treasurer, to exert his best endeavours for the liquidation of the said debts under their direction and controul; in pursuance whereof the chief clerk laid before the board, so early as on the 5th of January 1787, a statement of his progress, by which it appeared that the balances recovered to that time amounted to 31,606l. 1s. 1 $\frac{1}{4}$ d. whereupon the commissioners acknowledged his merit, and directed a proper reward to be given to himself, and also to his assistants.

On the 3d of April 1787 the commissioners resumed the consideration of the subject, when they determined not to attempt, for the present, the recovery of any balance, the origin of which was prior to the 1st of January 1767, in order that their whole attention might be given to debts which had originated at later periods; and which, consequently, were more likely to be realised. We have no doubt that a continuation of the same necessary vigilance and attention on the part of the commissioners, added to the perseverance of the chief clerk for keeping a charge on the treasurer and his assistants, will tend ultimately to replace in the coffers of the public a considerable part of the sums which are still outstanding, and due from individuals.

The considerable allowances which had formerly been claimed by store-keepers on account of waste, induced us to give the strictest attention to this subject, and particularly with a view to ascertain how far it would be practicable to take surveys of the remains of each article in store at short periods. The attention which has lately been afforded to claims of this nature leaves nothing for us to suggest or recommend, ex-

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cept perseverance; as we find that claims for waste on all articles are very materially decreased, and that of some articles, which formerly proved deficient, there now remains, at times, a surplus.

With respect to surveys of remains in store, we are fully persuaded, as well from the evidence given by the several store-keepers, as from that of other persons, whom we have examined relative to the business, that such surveys may be taken every three months with sufficient precision, provided that the requisite accounts be regularly posted. By this means the office in London would at all times possess a complete check and controul over the proceedings of each store-keeper; for by comparing such survey with the accounts of receipts and issues, the transactions of the store-keeper would be correctly ascertained, and, consequently, an additional security be acquired for the property which is entrusted to his care. Such surveys afford the only effectual check upon, or proof of the rectitude of the accounts of every officer whatsoever who is connected with the stores. If the accounts be duly posted, the surveys in question may be taken with ease; but if difficulties should arise, they must originate from such accounts not being regular; and which circumstance we believe to have been the chief cause of the obstructions experienced heretofore in this branch of the service. The commissioners have two most powerful inducements never to lose sight of this important object; the first resulting from the additional security which would be derived to the public property; the second arising from the unequivocal proof that would in such case be afforded of the account of other officers, as well as the store-keepers, being regularly kept and brought up, without which the surveys cannot be accomplished: it may also be necessary to send an officer from London once in every year for the purpose of assisting at and checking these surveys, as recommended in our Sixth Report.

In our investigation of the several establishments which are subordinate to the victualling office in London, the one at Deptford attracted more particularly our notice, not only from the circumstance of being the extension of an ancient system, under the immediate superintendance of the commissioners, and also of its being at present in a progressive state; but likewise because it will require material alterations for its better government in future. It was, moreover, a principal object of our inquiry, to endeavour at ascertaining whether the establishment in question, which has been attended with so considerable an expence to the public, is likely, from the advances which shall hereafter arise, to justify such expence when completed. The original intention, which prompted this establishment, is obvious and laudable; namely, to prevent by every means possible the intervention and likewise dependence upon contractors or their agents for the supplying of your Majesty's fleets with the whole of their victualling stores, in consequence of the numerous frauds and abuses to which that branch of the public service had been exposed. Those important points, we are inclined to believe, will in a great degree be accomplished; and from the caution with which the commissioners at present form their contracts for the

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raw materials or component parts of the ration; the minute inspection and numerous checks upon receiving the respective articles into store; from the process of manufacture, and also the produce ultimately resulting from the same, as hath been already described; we trust that the means will be afforded of furnishing a very considerable proportion of the victualling required for your Majesty's navy; each article of which ought to be of the best quality, and at a reasonable price—objects which must be deemed sufficient to justify the establishment, by every person who is conversant with the manner in which contracts for victualling stores have heretofore been executed.

We have been informed that a very considerable reduction in the public expence hath taken place in the cooperage; some particulars of which reduction we shall select from estimates that have been delivered to us by those who have either superintended, or been actually employed in the duties of that department.

It appears that from the year 1775 to 1782, inclusive, there were issued tight casks to the amount of 681,927l. 16s. 1d. a part thereof were made in your Majesty's store-houses; and the remainder, amounting to 354,144l. 15s. 6½d. were purchased from contractors.

It further appears by the estimates before mentioned, that the latter would have cost, if they had been manufactured at Deptford, no more than 236,015l. 17s. 3¼d. consequently the saving upon this article would have amounted to 118,128l. 18s. 2¼d.

No comparative estimate has been formed of the saving which would have accrued from the dry casks issued during the period before stated, amounting in value to 142,835l. 19s.; but the commissioner who presides over this department, and who has given great attention thereto during the short time he has been a member of the victualling board, is of opinion that out of the sum of 485,090l. which was paid to contractors for casks only, during the last war, not less than 160,000l. would have been saved to the nation if the same had been manufactured at Deptford; and the commissioner who was previously at the head of this department entertains the same opinion.

At the commencement of the period already mentioned the butts were hooped by contract; and accordingly we find that the sum of 4,529l. 8s. was paid to the contractors for hooping 30,196 butts; but if the like number had been hooped at Deptford, the expence would have been no more than 754l. 18s. and consequently a saving would have accrued to the public of 3,774l. 10s.

The old staves, the sale of which used formerly to produce but 7l. and 8l. per thousand, now yield 12l. per thousand; a very considerable improvement also has been introduced, by the substituting of English beech staves, at the rate of 28l. per thousand, in the place of foreign oak staves, at 32l.; and the former of which have succeeded so well, that the old English beech staves sell for more than the old foreign oak staves used to do. The first cost of the material therefore is retained within this kingdom, and the public actually pay less upon the whole than they did heretofore.

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The departments of the brewhouse and bakehouse are conducted with great propriety; and on that account are constantly held out by the commissioners to the subordinate establishments at other places, as examples worthy of imitation. No comparative estimates have been laid before us of the savings which accrue to the public from those manufactories; but we are satisfied that the quality of the beer and of the bread is good, and proper for your Majesty's service; also, that all possible attention is shewn in the expenditure of the raw materials issued for manufacture; and which we conceive is all that can be expected from a correct and frugal management.

It would have afforded us great satisfaction, could we have extended our approbation to the cutting-house, which is the place appropriated to the cutting up, salting, and packing of the beef and pork; but we find the mode of conducting this branch of the service to be exceedingly defective. In cutting of the beef, 112 pounds weight ought to produce thirteen pieces of eight pounds each; and which division allows eight pounds for bones and waste. It is afterwards salted, and when packed, the weight and number of pieces are marked upon each cask. The pork is cut into smaller pieces, and an allowance of two pounds out of every 112 pounds made for waste. Purfers and others receive the beef and pork, according to the specification of particulars marked upon the cask. If the same prove deficient, a regular survey is made; and the necessary documents are transmitted to the accountant for stores in London, in order that the purser, &c. may obtain credit for the deficiency. The mode of stating such deficiencies is, either as being short of the number of pieces which each cask ought to contain; or as being deficient in the number of pounds which each cask ought to weigh. We understand that numerous and unusual claims were made by pursers under both heads during the last war: but no complaints have been made with respect to short contents, or defective weight, of the Irish beef and pork; we therefore apprehend that the deficiencies which occasioned the claims before mentioned from pursers during the last war, must have arisen either from mismanagement, neglect, or from want of skill. In order to obtain the best information possible on this subject, we required a return of short contents for a series of years; in consequence whereof we were furnished with returns from Plymouth, from the year 1764 to 1785 inclusive, and likewise from other places; by which it appears, that the most material defalcation commenced in Michaelmas quarter 1775, and continued until Christmas quarter 1785; previous to which latter period great exertions had been made to discover and to correct the abuse; and which exertions have been pursued without intermission to the present time, and are still continued. It is further admitted, that the beef and pork manufactured at Deptford are not equal in quality to the beef and pork manufactured in Ireland; and which may in some degree be attributed to the use of inferior salt; and also to the want of the same skill and practice in the cutting, curing, and packing of the meat.

In order to prevent in future the abuse before mentioned, it has been proposed to contract with the same person, as well for the delivery of the oxen

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oxen and hogs in the first instance, as for the subsequent salting and packing of the meat; and to render such contractor responsible for the contents of each cask, in which the meat in question shall have been packed. But we apprehend that this plan, although it corrects the evil in one respect, may be productive of inconveniencies of a more extensive nature.

Whilst the contract for live cattle is left open to every bidder or butcher, a competition is naturally excited, and in consequence thereof the public are well supplied both with respect to quantity, and likewise as to quality and price; but, if the contractor was also to commence manufacturer, the number of persons who possess any competent skill in the process of manufacture is so small, that competition would be checked, and consequently monopoly must ensue. Moreover, we are of opinion, that the original principle upon which the present establishment at Deptford was formed, will not have had its complete operation, until the beef and pork can be cured and packed to as great perfection at that place as in Ireland, or by any contractor whatsoever; and from the continuance of the zeal and attention which have lately prevailed in the victualling department, we trust that both those purposes will ultimately be accomplished.

The best method whereby to ascertain the advantages resulting from the establishment at Deptford, is, to view it upon a large scale, comprehending all its branches. To that end, an estimate has been formed of the cost of a ration manufactured at Deptford, according to the average prices which were paid for the several component articles during the whole of the last war, and which amounts to 9½d.; whilst the average of the prices paid to the respective contractors for the West India and Jamaica stations during the same period was thirteen pence two fifths of a penny; the difference between which prices is amply sufficient to defray not only the expence of freight and insurance, but also every other incidental charge whatsoever. We must therefore express our approbation of the establishment at Deptford, and recommend that the whole of the plan be completed with all expedition, as being a measure which in some respects we consider to be indispensably necessary, and which also in its consequences must be productive of very essential advantages to the public.

After having taken a general view of the propriety and utility of the institution itself, we in the next place proceeded to investigate the mode of conducting the business of this establishment, as well with respect to the general superintendance as to particular parts; and from the result of our inquiries we find, that it will be incumbent upon us to propose the introduction of another system, in lieu of the present imperfect one, and the rather as the regulations which we shall hereafter submit to your Majesty's consideration for the board of commissioners in London, will render very material alterations absolutely necessary in the management of the stores, &c. at Deptford.

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We have already stated in general terms our opinion relative to the victualling establishments at Portsmouth, Plymouth, and Chatham; and no further observations occur to us thereon. We have, however, deemed it our duty to inquire into the complaint which was made to the honourable House of Commons in the year 1783, relative to frauds and abuses said to have been committed in the victualling department at Portsmouth, and which produced a report from the committee to whom the complaint in question was referred, stating such frauds and abuses to be of great magnitude and importance. The powers with which we are invested by the legislature enabled us to examine the several parties upon oath; and accordingly we have annexed hereunto the joint deposition of John Thomas, John Valentine, William Recks, Richard Skewes, John Thomas junior, Joseph Clarke, John Foster, Daniel Giberne, Cheefman Bedford, Edward Chillingworth, Samuel Ireland; and likewise the separate depositions of John Reeks, Francis Marsh, Richard Reckes, and Robert Godfrey; all of whom answer very distinctly to the five specific charges which are contained in the Report.

The substance of our examination, and our opinion thereon, we now presume to state; and shall follow the same order as laid down in the above-mentioned Report.

First charge. "Embezzlement of your Majesty's stores, by removing or using the same for private advantage."

It is admitted that some articles, amounting in the whole to 4l. were taken from the stores for the use of individuals; but the explanation which is given in the deposition must remove all suspicion of any fraud or embezzlement having been intended, unless the value of the mops and brooms may be considered as such.

Second charge. "Granting certificates for stores before they had actually been received, and likewise for articles short received."

Every certificate stating the receipt of stores must have the signatures of the three principal officers subscribed to it. As the business in its various branches cannot be carried on upon the same spot, those officers may happen to be separated when stores are receiving at different places; and in such case the officer who was absent will sign afterwards; but he may have signed before the delivery, and which upon one occasion appears to have been done. The certificate, however, is of no validity without the signatures of all the officers; but from the regularity with which the department in question is conducted, we find not the smallest difficulty in believing that no certificate did issue at the time specified in the complaint, until the stores had been actually received.

Third charge. "Receiving of stores which were improper in quality, and not according to contract."

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This charge, which hath respect principally to biscuit delivered upon contract, is positively denied by the persons whom we have examined, and we see no reason to doubt the truth of their assertions.

Fourth charge. "Public officers acting as agents for contractors."

We beg leave to refer to the deposition before mentioned, for an account of the trifling extent to which this practice hath been carried; but we concur entirely with the committee in reprobating the general principle of officers and clerks acting as agents to contractors, or others. We must nevertheless observe, that this practice is of long standing, and has been adopted by many of the best officers, who do not consider it as an abuse; and it is certainly pursued to a far greater extent in other departments of the naval establishment than it has been in the victualling department at Portsmouth.

Fifth charge. "Public officers demanding and receiving exorbitant fees."

This they peremptorily assert is not true, and their assertion is in some measure confirmed by the practice of fees being received only by clerks, and not by officers. But it is very probable that the charge applies to the late hoy taker in London, who actually received very exorbitant fees, and whose conduct in other respects appears to have been very exceptionable; but he is no longer in the service.

A further part of the report of the committee, from its great importance, claimed our most earnest attention; namely, the large deficiencies stated to have happened in the year 1780; and which are divided into quarterly returns. If those deficiencies were real, and if they ultimately subjected the public to a loss, the respective officers must have been highly negligent and culpable. But all apprehension upon the subject would have been completely removed, if the surplus which remained in other quarters had been stated. To explain this circumstance we shall select the largest article, viz. that of bread, the deficiency in which, at Christmas 1780, is stated to have been 237,245 lbs.

In the next quarter ending at Lady-day 1781, there was a surplus of 222,348 lbs.

Here, however, we must observe, that apparent large surplusses are equally irregular with large deficiencies, both of which, we trust, will be prevented hereafter, by adopting the plan which we shall submit for an uniform, regular, and correct system of accounts in all the departments of the victualling establishment; and whereby the several officers will be enabled to take quarterly surveys with much greater precision than heretofore hath ever been the case. For further information, we must refer to the depositions in the Appendix, and shall only add one general remark respecting the out ports, namely, that no fraud whatsoever can be committed with success without the concurrence or con-

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nivance of several persons; for the agent victualler, the store-keeper, and the clerk of the cheque, or a person deputed from each of those departments, on behalf of their respective principals must all join in order to carry through any transaction whatever.

The small salaries which are annexed to very important and arduous stations in the victualling department have given birth to emoluments of a very different nature, and which in their consequences have been productive of great detriment and loss to the public. When fees are received according to a rate, which is correctly ascertained, and never exceeded, they undoubtedly become the best substitute possible for a low salary; but we are apprehensive that purity seldom exists, when the party who benefits by the fee is himself the receiver. And we are confirmed in this opinion, by finding that fees have frequently been paid, which were not only considerable, but exorbitant; and which could not have been given merely for the purpose of accelerating the process of a regular business. In such cases, the injury sustained by the public cannot be estimated. Nor is the person who receives the fee always aware of the extent of the service which he renders to the party; and, if he were, the power of an extra fee, tendered to a man in limited circumstances, must in many instances be irresistible. A statement of the fees which are usually taken is inserted in the Appendix, No. 147, and by which it will appear that they arise chiefly from sources which ought not to exist: it is therefore our intention to propose an entire new regulation upon this head hereafter.

Several of the officers and clerks act as agents for purfers, other officers of ships, and sometimes for contractors; a practice which, however sanctioned by long usage or custom, we must continue to reprobate upon every occasion. And here we must observe, that the large fees which, at times, have been received from individuals; the readiness with which one officer is naturally disposed to accommodate another, although he may belong to a different department; and the temptation to which every person is exposed in passing accounts through the office to which he belongs, leave us no reason to wonder at the frauds which have been repeatedly, and with so much success, practised upon the public.

When the late hoy taker was in office, we find, that many transports were hired by the board which belonged to himself, and to other persons in your Majesty's victualling service. At the same time that we do in the strongest terms express our disapprobation of such conduct on the part of the persons in question, we cannot avoid testifying our surprise, that such an improper proceeding should have escaped the censure and correction of the board; to several members of which it was well known at the time.

It moreover appears that some inferior persons in office have been concerned in the purchase of decayed provisions and stores: the making such purchases is also very reprehensible; but we do not apprehend that they have extended to any considerable amount.

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In consequence of the practice which prevails in the navy office, of receiving premiums upon the appointment of clerks, we directed our inquiry to the like object under the victualling establishment: and we understand that instances thereof have occurred formerly; but that the present commissioners do not receive such premiums. The present chairman informed us, that two vacancies had happened in the department over which he presides, during the short time in which he had held that office; and four vacancies have happened in the department of the accountant for stores, but no premium nor valuable consideration whatsoever was paid by any of the persons who were appointed to fill the same. The custom, however, prevails at the out ports, and which it becomes absolutely necessary to abolish without delay; for we consider the premiums in question to be the source from whence corruption, as well in principle as in practice, originally springs; a bad example being thereby held out to inferior persons, who, it is to be feared, will seldom hesitate to sell that favour and indulgence to others, which they have purchased at a considerable expence for themselves.

Amongst the emoluments which are derived by the officers and clerks upon the victualling establishment from their respective stations, we cannot avoid noticing the extra allowances, which the commissioners have directed to be paid to them, for transcribing papers to be laid before parliament, and for other purposes. Upon this subject we shall content ourselves with observing, that if the regular allowances of such officers and clerks were adequate to their several stations, the extra allowance would become improper, because, in such case, the whole of their time ought to be devoted to the duties of their respective offices, without indulging any expectation of additional recompence or emolument. But the regulations which in the subsequent part of this Report we shall propose, will, we trust, in time to come, render such extra allowances in a great degree unnecessary.

There are other remarks which occurred to us in the course of our investigation, which we decline introducing in this place, as they are connected with the regulations we propose to suggest; to which important part of our duty we now proceed; namely, to submit such reforms or corrections in the present system, and likewise such arrangements as we conceive to be indispensably necessary for the better management in future of the department of your Majesty's victualling service at home. In a system so various, complicated, and extensive, as that of victualling your Majesty's navy, and where great reliance must be had upon the zeal, integrity, and skill of the several persons employed, it is, perhaps, beyond the reach of human wisdom to suggest a plan which shall be so perfect and complete in all its parts as to preclude the possibility of fraud or abuse. The facts we have stated, however, do so fully evince the propriety of some new arrangement, that while we are impressed with a sense of the arduous nature of the undertaking, we consider it as requiring no further introduction or apology. Abuses may still exist which have eluded our strictest inquiry; and in the regulations which we

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we shall propose we are aware that imperfections may hereafter be discovered, which it is impossible for us at present to foresee.

We have already adverted to the impropriety of allowing the superintendance and direction of each of the principal departments to separate members of the board: to rectify this therefore we recommend,

That the respective commissioners be exempted forthwith from all superintendance of separate departments:

That the chairman should continue to preside over the whole establishment; and,

That the remaining six commissioners be formed into two committees, under regulations as nearly correspondent to those recommended for the navy office, as the nature of the two services will admit.

Under this arrangement the chairman will of course preside at the board, and likewise be a member of, and preside at, each committee. In case of his absence, the like powers should devolve upon the deputy chairman, who at present superintends the department of accountant for stores.

One of these committees, we propose, shall be styled the committee of correspondence and cash; and the other the committee for stores.

The chairman to be vested with powers for executing secret services, under the same authority as the comptroller of the navy, and subject to similar regulations: four of the commissioners should likewise be persons who have served in your Majesty's navy.

The office of secretary, we are of opinion, should be attached to the board at large. His duty (with proper assistants) to consist in receiving and reading to the board all letters and papers whatsoever; in taking the board's instructions thereon, and preparing the answers; and also in preparing of all letters necessary to be written in consequence of reports, which from time to time may be made by each committee; it should, moreover, be the duty of the secretary to see that extracts or transcripts of the board's minutes, authenticated with his signature, be properly distributed, and returns made in due time thereto. He should receive all letters addressed to the board relative to contracts; and proceed with respect to such letters as he doth at present, until the board shall have determined which proposal to accept; when the party is to be called before the board, acquainted by them of their acceptance of his offer, and the prices and conditions upon which the board have agreed to contract (if there be any variation in the latter from the usual form) stated to him. One copy of the board's minutes, containing the prices and conditions of the contract, signed by the secretary, to be then transmitted by him to the accountant for cash, and another copy to be sent to the accountant for stores; which done, the interference of the secretary, relative to such contract, ought finally to cease. The necessary legal documents must be drawn up in the office of the accountant for stores, who is to forward the same to the accountant for cash, to be examined previous to its being laid before the board for their approbation, for we cannot perceive any reason for permitting contracts to be drawn up

up (as they are at present) in the secretary's department, except for the purpose of obtaining improper fees.

In assigning the duty of the secretary, we have recommended that all proposals or tenders for contracts should be addressed to him; because we conceive it to be indispensably necessary that, for contracts of every kind made in London, advertisements should be inserted in the public papers, and the contracts be concluded by the board at large. The remainder of the business for the whole of the victualling establishment, we are of opinion should continue to be divided into departments, and to be executed in the same manner as it is at present, except that each principal officer be specially subordinate to that committee, under whose direction his office may be placed, and that he report only to such committee.

Under the committee of correspondence and cash (who, in consequence of the general superintendance which they will exercise over the current business arising from the correspondence, must have in a certain degree the secretary's office under their immediate direction) we propose to place,

- The department of
- Accountant for cash; also those
- For examining, and stating of imprest accounts;
- For keeping a charge on the treasurer; and,
- The short allowance office.

Under the committee for stores, we propose to place

- The department of
- Accountant for stores; likewise those for examining and stating of agents and store-keepers accounts;
- For keeping of a charge on purfers;
- For stating and balancing of purfers' accounts;
- The clerk of the issues;
- The clerk of the cheque;
- The hoy taker; and,
- The surveyor.

The officer or clerk next in rank to the secretary in that office should assist him in attending the committee of correspondence and cash, keep minutes of their proceedings, and draw up their reports to the board. The officer who shall possess the station of accountant for stores should execute the like duty under the committee for stores; and the accountant for cash should attend the committee under which he is placed, whenever the business of his department shall require.

As intrusting of the articles of oil and vinegar to the hoy taker is irregular, blends two duties which are in themselves distinct, and prevents that uniformity of arrangement and of accounts through the whole system, which we conceive to be of the most essential importance to the public service, we recommend that the articles in question, as well as all others, be placed under the charge of the store-keeper in future.

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We do not apprehend it to be necessary for us to enter into a minute detail of the mode in which the several arrangements that we shall propose should be carried into execution; we presume it will be sufficient for us to state leading principles, and to sketch such an outline as able and zealous commissioners may fill up and perfect; the duties therefore of the proposed committee, we consider as sufficiently explained.

One regulation, however, from its specific importance comes to be mentioned more particularly, which is, that a register of all such accounts and balances as shall be in arrear, likewise of all accounts which may be passing through the respective offices, and so far as shall be possible of all such accounts as ought to have been delivered, but which have not been produced, be laid constantly upon the table of each committee; these, by exhibiting a correct view of the progress and present state of every account, the reason why the same has not been liquidated may be regularly ascertained, and every commissioner should have a right to call for any paper or account, such as are of a secret nature only excepted, until such secret service shall have been completed.

We urge the more strenuously this regulation, because we are willing to attribute the immense arrears which still remain due from individuals to the public, to the ignorance of former commissioners that such arrears existed. The recovery of those arrears was for a long period totally neglected, but from the success of the recent exertions made, we are convinced that if the board of commissioners had been equally attentive and zealous during the last war, and previous to the year 1786, many accounts now in arrear would either have been prevented, or their balances would long since have been completely realized.

When an account is delivered upon which there shall appear a balance due to the public, by the accountant's own statement, he ought to be directed to pay the same unto the treasurer of the navy, as recommended in our Seventh Report.

In consequence of the arrangement which we have suggested for the board of commissioners in London, we further recommend, that the establishment at Deptford be placed henceforward upon the same footing in every respect as an out port; the agent victualler to superintend the whole, with the like responsibility, and subjected precisely to the same checks and controul as the agent victuallers at Portsmouth and Plymouth; an able and efficient person to be appointed instead of the present store-keeper, who may be permitted to retire upon a pension, or be otherwise provided for, as the commissioners shall think fit. The clerk of the cheque to be the third officer.

Each of the three officers before mentioned to be allowed an house, in order that they may reside constantly upon the spot.

But as the business to be conducted at Deptford will necessarily be of great variety, extent, and importance, we would propose that first clerks be continued or be appointed to the brewhouse, cutting-house, cooperage, and dry stores, who shall account and be responsible to the store-keeper in the same manner as the persons holding similar stations at Portsmouth and Plymouth.

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The weekly, monthly, and quarterly accounts and returns, which each of the said first clerks shall prepare, should be transmitted to the board in London, through the medium of the agent victualler, after having been previously signed by the three superior officers; and when the brewhouse and the mills shall have been removed to Deptford, those manufactories should be governed by the same principles, and be subject to the same regulation in every respect.

As so large a proportion of the business of victualling must necessarily be executed at Deptford, it occurred to us, that the commissioners ought to have held their boards at that place; but as an establishment is already provided by the public for the purpose of transacting the official business in London, it remains only for us to recommend, that one board at the least within every fourteen days during peace, and one board within every seven days during war, or the preparation for hostilities, be held by the commissioners at Deptford, or oftener, if the chairman shall deem it expedient; by these means every officer and clerk will be under the eye of, and have free access to each commissioner; and the commissioners, from personal inspection and attention, will be enabled to judge if the business be properly conducted, without which, the establishment at Deptford may ultimately prove a source of great abuse and of enormous expence, instead of producing that economy and those advantages, which, under proper management, may reasonably be expected.

In our inquiries into the state of the several manufactories, we found apprentices employed for the benefit of their masters, a practice which is often productive of great abuse. The earnings of such apprentices are considered as a compensation for an inadequate salary paid by the public, and able persons are sometimes discharged in order to create vacancies for apprentices, whose services also may be over-rated from a partiality to their masters. We therefore recommend, that in future no apprentice be allowed to any person whatsoever, who receives an annual salary from the public; but if it shall be found necessary to train up boys for the service, that such of the artificers, labourers, or other persons as may be most deserving of encouragement, and who receive a daily pay, be permitted to take one apprentice with the approbation of the board; in this case the commissioners must reserve to themselves a power to annul the indenture, if the boy be not properly treated, cloathed, and fed by his master, or to transfer the indenture to another, in case the master shall die, or be dismissed for neglect or misconduct; the pay to the master, on account of the apprentice, should at first be small, and augmented annually, until the expiration of the apprenticeship; when, if the boy has behaved well, he should, as a reward to himself, and as an encouragement to other apprentices, be entitled to a right of being employed whenever the service may require persons of his description.

The brewhouse and the mills are so necessarily connected with the establishment at Deptford, that they ought to be removed thither without delay. This is the more expedient, because the check over their
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several processes and accounts is at present incomplete, nor can the clerk of the cheque give the attendance requisite, on account of his avocations elsewhere.

The brewer is likewise the store-keeper for beer, and also for the materials used in making of it; these inconveniencies can only be obviated by removing the brewhouse, mills, &c. to Deptford.

Another remark occurred to us on inspection, which we conceive to be within the line of our duty to mention: the premises at Deptford are now become so important, and are so extensive, that waste, breakage, and loss of labour to a considerable amount, must ensue, in consequence of the distance of some the manufactories from the water, and from each other; at certain times of the tide the great length of the wharf is almost useless, and thereby the dispatch of urgent business greatly impeded. In order to remedy these inconveniencies it was originally proposed to introduce a canal into the center of the premises, in order to connect the more distant parts with each other, and enable lighters, barges, &c. to lay afloat, and to load or unload at all times.

We presume the expence attending this plan has been the cause of not adopting it; yet from the circumstance of a quicker dispatch of business, we are fully convinced of its utility and necessity; and are farther persuaded that the actual saving to be made by this canal would in three or four years of active war more than counterbalance the expence.

That dispatch, which is of so much importance in time of war, we find to be materially checked by the forms of proceeding at the custom house and excise office for liquor, such as beer, wine, and spirits, and which affect more particularly all operations of a secret nature.

We do not presume to point out a remedy, but we recommend in the strongest manner, that some regulation should be adopted with the concurrence of the respective boards, so as to enable the commissioners of the victualling to remove at all hours such liquors as may be wanted, under every check and controul that is practicable, consistent with the safety of the revenue, and the general good of the service; but not subject to those strict rules which are necessary for the regulation of the cellars of private traders.

In our examination into the duty of the hoy taker, we were led to review the whole of the transport service during the last war, and we were particularly induced to the strict investigation of this subject, by the abuses which appeared to have existed with respect to transports employed under the board of victualling; and likewise by the extravagant fees which the commissioners for stating the public accounts, in their Twelfth Report, state to have been paid with respect to transports employed by the board of ordnance.

The modes in which the several boards contract for transports are various; under the commissioners of the navy, measurement is the criterion; and under the board of victualling, a calculation is made of the certain quantity of provisions or stores to the ton. The contract price according to the latter method is nominally lower, but by no means cheaper; that circumstance however is trivial, if compared with
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the great detriment and loss which the public sustain by exciting a competition against themselves, whereby individuals obtain ultimately their own terms and prices; and which they could not possibly accomplish, if the whole of the transports required for your Majesty's service were to be hired exclusively by one board.

It may also happen that one board, from a laudable desire to execute in a complete and effectual manner the duties of the department intrusted to their care, may employ the transports which they have hired upon trifling occasions; whilst, from the want of such transports, the most important and urgent public services may be checked and impeded.

For these reasons, we again recommend, that in future all vessels whatsoever, which shall be employed as transports in your Majesty's victualling service, should not only be hired exclusively by the commissioners of the navy, but be placed under their direction, and that the several accounts relative to such transports be examined, adjusted, and discharged by that board.

When vessels shall be wanted by the victualling department, a requisition should be sent to the commissioners of the navy, specifying the quantity of tonnage so wanted, and every other circumstance necessary for their information. In proper time the board of victualling should certify the contents of each ship's cargo; likewise if the same was delivered at the port of destination; the time when the vessel began to receive her lading; the time occupied in loading; and also in performing the voyage outward and homeward; and which certificate should be so explicit, that the commissioners of the navy may be enabled to ascertain with precision, whether the master of each transport hath used due diligence, and punctually fulfilled the conditions of the charter party.

Very large sums have been paid by the public on account of transports which were taken by the enemy during the last war. This we are persuaded hath proved a source of great fraud; for whenever a ship is over-valued, it evidently becomes the interest of the owner that she shall be taken; but as transports seldom proceed without convoy, at least in time of war, it may perhaps be worthy of consideration, whether it would not be eligible to allow the contractor an increase in the contract price, upon the condition of his taking upon himself the risk of capture, or a part thereof; as, however, a measure of this nature would certainly check the execution of occasional important services, when attended with hazard, we shall content ourselves with suggesting the idea, without recommending any precise regulation. Some provision, however, may be made against fraud, by a more correct valuation, by officers appointed expressly for that purpose, of the transport when she is hired.

The duty of the hoy taker therefore will henceforward be limited to the hiring, superintendance, and employment of lighters, barges, and small craft upon the river Thames, to the loading or unloading of such vessels as are employed in the conveyance of provisions or victualling stores, to see that each cargo be properly stowed, and to take care

care that regular returns of the several services be made to the victualling office in London.

The most considerable and important abuses in the department of the victualling are committed either at sea or upon foreign stations; and therefore, as so much must necessarily depend upon the integrity of the purfers of your Majesty's ships, we conceive their situation to demand our particular attention and investigation. The abuses indeed to which we allude have been so numerous and notorious, that many able and experienced officers have endeavoured to apply a remedy thereto; amongst other propositions, it hath been suggested to substitute commissaries in the stead of purfers; but, after considering with the most mature deliberation, the arguments which have been advanced in support of the alteration proposed, we are of opinion that abuse and corruption would in all probability exist in an equal degree under the management of a commissary, without being attended with the advantages derived by the public from the purferage.

We are moreover averse to innovation upon general principles, from a conviction that the abandoning of an ancient system, and the adoption of a new one, can only be justified when the preference in favour of the latter is sufficiently evident, or correctly ascertained.

But as a remedy is absolutely necessary for the prevailing abuses, we must take a view of the difficulties under which purfers labour; to remove those difficulties, and to render it the interest of the parties to act with integrity, is the best foundation for such a remedy; and we shall therefore state the necessary information on this subject.

The prices allowed by the public to the purfer for his savings (being at rates established many years ago) are now so low, that upon the most moderate computation, every hundred pounds paid to the purfer yields a profit of eighty pounds to the public; for he is paid at the rate of 5 $\frac{1}{4}$ d. for each ration, whilst the average price of a ration manufactured at Deptford was 9 $\frac{1}{2}$ d. and the medium price paid to the contractor for Jamaica and the West Indies respectively was 13 $\frac{1}{4}$ d.; nor is the payment made in cash, but in a non-interest bill, which in time of war bears a discount of more than 30 per cent.; consequently the purfer receives clear only 70l. for provisions sold to the public worth upwards of 180l. They are moreover frequently obliged to borrow money at an exorbitant premium, and to insure both their lives and the ship for the security of the lender.

The delay which they must meet with in passing their accounts is great; and the fees on a moderate ship for twelve months are 20l. exclusive of ten guineas to their agent. It cannot therefore be matter of much surprize if, pressed by such difficulties, they too often have recourse to artifice to extricate themselves.

In order then to remove such temptations, we beg leave to recommend, that in future the prices paid to purfers by government, for the respective articles of provisions or stores, be augmented as follows: viz.

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Prices

Prices allowed at present.			Prices which we recommend to be allowed.		
	£.	s. d.		£.	s. d.
Bread -	0	0	1¼ per pound	0	0 1½
Beef -	0	0	8 per 4 lb. piece	0	0 9
Pork -	0	0	6 per 2 lb. piece	0	0 7
Butter -	0	0	3½ per pound	0	0 4
Cheese -	0	0	1¼ per ditto	0	0 2

The price of the following articles to remain as at present, viz.

	s.	d.
Beer -	30	0 per ton.
Pease -	3	0 per bushel.
Oatmeal -	0	6 per gallon.

It hath been already stated that the allowance which is at present paid to purfers amounts to about 5½d. per ration; and were the proposed augmentation of prices to take place, the increase would not render the ration more than 6½d.

Moreover, as a further encouragement, we would recommend, that whatever balances shall from time to time appear to be due to them respectively, be discharged by ready money bills.

Should the augmentation which we have suggested in the prices paid to purfers be approved, a considerable profit would still accrue to the public, arising from the difference of the expence which attends the manufacturing of a ration at Deptford being 9½d.—and 6½d. the price proposed to be allowed to the purfers.

Supposing, however, such difference to amount to no more than 3d. per man each day, or 4l. 11s. 3d. for a year, it would produce, if 100,000 men were employed, no less than 57,031l. ; and even upon a peace establishment of 18,000 men, the profit derived by the public would amount to 10,265l. per annum, estimating the purfers savings and purchases of messes to be at least one eighth part, or a proportion for 2,250 men in time of peace, and which we believe to be greatly within the truth.

As the greater part, however, of those savings will happen upon foreign stations, in such cases the profit to the public will be double the sums before mentioned.

But, independent of pecuniary advantage to the public, the correct and upright application of the amount of such savings and purchases would tend, in a considerable degree, to check collusion between purfers and contractors, or agents, the basis of which consists in a sale of surplus provisions, and credit to agents or contractors; other advantages are, that your Majesty's ships would not proceed to sea with an imaginary quantity of provisions and stores on board; and consequently, upon urgent occasions, be enabled to extend their cruises; and the necessity of putting the seamen to short allowance would likewise be frequently avoided.

We must also recommend, that no article whatsoever, either of provisions or stores, be permitted to be sold or sent out of the ship, unless the

the same shall have been condemned after a regular survey; that the purfer be the sole purchaser of such savings as may be made by seamen out of their messes; and that for each article purchased by him he do pay a fixed price, according to a rate which shall be forthwith established by the commissioners of victualling for that purpose; care, however, to be taken, that a sufficient profit be allowed to the purfer, who should afterwards account to the public for the provisions in question, at the rate of 6½d. per ration, in manner already stated in a former part of this Report.

We are moreover of opinion, that some small compensation should be allowed to purfers upon the articles of vinegar casks, hoops, and bags, as an inducement to yield a proper attention to them; and from which measure the public likewise would derive advantage, especially upon distant voyages.

The security given by each purfer under the present regulation is not only inadequate with respect to the amount, but the persons themselves who are proposed to be securities are frequently insufficient. We would therefore recommend that the solicitor be directed to examine into the responsibility of every person who shall from time to time be offered as security for a purfer; and that in future each purfer shall give security for a first rate in the sum of 1,000l. for a second rate in the sum of 800l. for a third rate in the sum of 600l. for a fourth, fifth, or sixth rate in the sum of 400l. and in the sum of 300l. for a sloop.

The checks upon the conduct and transactions of purfers are already so numerous, and if properly attended to so effectual, that any alteration may at first sight appear unnecessary; but such enormous frauds have been committed in this branch of the victualling service, that we deem ourselves completely justified in proposing some change of system in this respect.

At present the captain hath great dependence upon the purfer, to enable him to make up his accounts; for the certificate of the purfer is indispensably necessary before the captain's accounts can be passed. The purfer endeavours to cultivate the favour of his principal by some trifling indulgencies, not allowed by the strict rules of the navy; and which circumstance may make the captain less attentive to what he may conceive to be of a trivial nature. He may at the same time be ignorant of the indirect or fraudulent practices which are carrying on. Each captain is allowed a clerk, but the pay annexed to his station is so small, that we are persuaded few persons who possess the requisite qualifications, with respect to ability and integrity, will be induced to accept the office.

We therefore recommend that henceforward the captain's clerks do receive the pay of, and share in the prize money, as warrant officers; and to be appointed by a recommendation from the respective captains, which we conceive would render the situation in question objects of attention to persons of a superior description; and, consequently, in proportion to the efficiency of the clerk, the connection between the captain and his purfer be weakened.

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We would further propose that the captain, master, boatswain, and the captain's clerk, do certify the provisions or stores which are wanted from time to time; and after the delivery thereof, that the same persons do certify the actual receipt of such provisions or stores on board.

The captain's clerk to keep an account of the boatswain and carpenter's stores received on board, and of the manner of their expenditure, as a check upon those officers, who should still be responsible, and directed to give a daily account of every receipt and issue to the said clerk.

In addition to the vouchers which are at present transmitted to the victualling office in London, we deem it necessary that each purser should deliver a book, which is stiled by them a number and content book, and wherein the marks, numbers, and contents of each package, together with the time when, the place where, and the name of the person from whom such package was received, should be regularly inserted; the totals of each page to be added up; no erasure upon any pretence to be made therein, nor leaf permitted to be torn out.

The original log-book, which for the general purposes of the navy is transmitted to London, should contain regular entries of every circumstance relating to the victualling, and comprehend a daily and minute detail. Care should likewise be taken that all total quantities be entered in words, and not in figures; that there be no erasure, and that no leaf be torn out of the book: moreover, the purser or his steward should signify their concurrence with what is stated in such log-book, by signing the initial letters of their names at the bottom of each page, and that the log-book be read on the quarter-deck before the ship's company once in every week, and the day noted by the captain's clerk signing his initials thereto.

Previously to a ship being victualled, we further recommend, that an account be made out of remains on board, which should be signed by the purser, witnessed by the proper officers; and that all receipts for money paid shall likewise be witnessed by two officers belonging to the ship.

We shall close the regulations which we have suggested with respect to pursers, by observing, that the oath which they at present take is in many cases most shamefully evaded. We are therefore of opinion that an addition should be made to the terms of the said oath, stating, that the party hath himself examined the account, to the truth of which he swears; and that such oath, thus guarded, be taken not only by each purser, but also by every agent or correspondent.

But if in any case the commissioners perceive cause for suspicion, they should be empowered to administer an additional oath to the party, drawn up in such terms as shall tend most effectually to the detection of any corrupt, fraudulent, or collusive practices which may have been committed in the victualling of the ship or vessel in question, or in respect to any accounts which relate thereto.

We are likewise decidedly of opinion that every secretary to an admiral, or to a naval commander in chief, and also every purser whatsoever, should

should be expressly disqualified from acting directly or indirectly as an agent for the victualling of any part of your Majesty's fleet, except in the instance of such unavoidable purchases of provisions or stores as may be made by pursers of single ships in ports or places at which there may be no establishment, agent, nor contractor on the part of the victualling office.

As an additional encouragement to captains clerks, and likewise for the purpose of introducing by degrees into your Majesty's navy pursers who shall previously be acquainted in some measure with the duties of the office which they are to fill, we would beg leave to propose, that henceforward no person be appointed to the office of purser, who shall not have served three years at least, either in the station of a captain's clerk, or of clerk to an admiral's or naval commander's secretary.

We have already glanced at the heavy expence and other pernicious consequences to which the public are exposed, from the irregular mode which at present prevails in discharging the balances owing to pursers.

The same injurious principle produces a comparative effect in all the branches of your Majesty's naval service, the payments for which are made by bills liable to extravagant discounts.

The inconvenience of this mode of payment was severely experienced during the last war; but the very able and judicious manner in which this subject has been treated by the commissioners for stating the public accounts, in their Twelfth Report, leaves us little to add, especially as we give our hearty concurrence and approbation to the plan which they have laid down for future regulation.

Purchases, it is true, have in many instances been made by the navy and victualling boards, wherein the contractors were paid the amount of the precise discount at the time when the bills were issued to them. In such cases some saving accrues, and the evil is in a very small degree palliated—but the most material mischiefs and disadvantages still remain.

If, however, it shall be necessary to delay the payment of bills issued beyond a stipulated time, we would, in addition to what is proposed by the commissioners for stating the public accounts, recommend, that the possessor of each bill should certainly be entitled to receive interest upon the same half yearly, which will give them additional credit and facility in circulation.

And here we beg leave to observe, that the very heavy discount on navy, victualling, and ordnance bills of various descriptions during the last war, being generally known, may have contributed greatly to weaken the confidence of monied persons in all government securities whatsoever; a circumstance which we deem so alarming, as to require the exertion of every means that government possess for its prevention hereafter.

The principle and the instructions according to which the accounts are kept at the different out ports are the same, although there is some variation in the manner, and also in the form of the vouchers: these, however, are ultimately arranged by the mode of keeping the accounts in London. But the necessity of such arrangement ought, as we con-

ceive, to be precluded in the first instance by establishing an exact uniformity through the whole system; in which case, a book of account, or a voucher, at Portsmouth, Plymouth, or Chatham, would be a complete counterpart of the like books of accounts or vouchers kept or used in London; by which means the examinations made by the commissioners when they visit the out ports would prove more easy and intelligible to themselves, at the same time that the accounts in general would be simplified.

And here we would take occasion particularly to recommend the visitations to which we allude; from a conviction that without personal inspection the exertions of officers at the out ports will become relaxed.

We do not, however, consider an excursion which a commissioner may make upon his private concerns in the neighbourhood of an out port to come within the true meaning of a visitation; nor should the expence incurred in that case be defrayed by the public; but we are of opinion that two commissioners should be deputed by the board in London, once in every two years, for the express purpose of making a minute inquiry into the actual state and situation of all the out ports, Deptford excepted; and that upon every such occasion the said commissioners be re-imbursed the expences which were really incurred by them, but no more.

The account of cash which is kept in this office, under the denomination of old stores, is no further necessary, than as it composes the fund from whence the salaries of the commissioners and officers, not provided for by parliament, are discharged; and who will take care that the amount will be more than sufficient for the purpose, by which means a large surplus of cash will sometimes accumulate, to the prejudice of the public.

If parliament in their wisdom should hereafter deem it expedient to vote money for the payment of all salaries, &c. upon the victualling establishment, a separate fund for old stores would become unnecessary; and it might be consolidated with that kept under the head of money received from the exchequer into one general account of cash; such an arrangement, we are of opinion, would not only tend to simplify the accounts in general of this department, but would be productive of actual advantage to the public.

We have already stated the prejudice which hath arisen from frauds practised by agents; for the effectual prevention of which further regulations, besides that of precluding all commissioners, officers, and clerks respectively, from acting in that capacity, may be necessary.

We are perfectly aware of the force of an observation which may in this place be made—that no person ought to be restrained from reporting his confidence in whomsoever he may think proper; but granting this, when we find such gross and palpable frauds to have been committed, as the production of documents from officers on board and of merchants on shore, dated at places where the ships never touched; signatures of the same person, written at different periods, which bear not the

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smallest resemblance to each other; and which are likewise accompanied by other circumstances equally obvious and glaring; and when we advert to the difficulty which must attend the detection of frauds, so as to bring the offenders to justice, we cannot forbear repeating our opinion, that the employment of agents by all persons whatsoever in your Majesty's victualling service ought to be so far regulated, as that it may be rendered necessary for them respectively to obtain a licence from the lords commissioners of the admiralty, in order to enable them to act; such licence to issue annually without fee or reward; and a power to be vested in the said lords commissioners to withdraw the same, upon representation being made to them of irregular or improper conduct on the part of the agent. We will dismiss this subject by observing, that as unworthy persons have undoubtedly been protected by individuals high in station upon this establishment heretofore; so we trust that the abolition of departments will tend, in a considerable degree, to prevent such an abuse in future.

As we have uniformly, throughout all our preceding Reports, stated as our decided opinion, that no fee, gratuity, perquisite, nor other emolument whatever, should be received by individuals from private persons for their own use or benefit, but that the officers should be paid by the public only such allowances as we have specifically stated, we think it necessary, respecting the office which is under our consideration, to propose such salaries as we conceive will be adequate to the services which the several parties may render to the public.

We shall therefore proceed to state the establishment in respect to salaries and emoluments as it stood in the year 1784, distinguishing the allowances received from government from the fees, gratuities, perquisites, or emoluments which were received from individuals, and adding thereto a column, containing the net amount of the salary which we would propose to allow to each. But as the latter will not be found always proportionable to the present incomes of the parties, it may be proper to observe, that the difference in question in some cases arises from advantages derived by the individual from agency, or from other sources, the loss of which we do not deem it expedient to compensate, as they were not necessarily attached to the respective offices, but arising from practices which augmented the public expence, and which we have held forth as pernicious to the public interest.

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STATIONS

STATIONS.	Net salaries and allowances paid by the public.	Fees and gratuities paid by individuals.	TOTAL received at present.	SALARIES we recommend in lieu thereof.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Chairman	370 0 0	With a house	370 0 0	900 0 0
Deputy chairman	430 2 6	—	430 2 6	700 0 0
	430 2 6	—	430 2 6	600 0 0
	430 2 6	—	430 2 6	600 0 0
Five commissioners	430 2 6	Including an Allowance for House rent.	430 2 6	600 0 0
	430 2 6	—	430 2 6	600 0 0
Accountant for cash	120 2 0	389 2 6	509 4 6	600 0 0
Chief clerk	67 5 0	226 7 9	293 12 9	300 0 0
Second clerk	50 0 0	105 6 6	155 6 6	200 0 0
Third clerk	56 6 0	55 0 0	111 6 0	150 0 0
Fourth clerk	51 12 8	39 19 6	91 12 2	120 0 0
First extra clerk	54 0 0	2 2 0	56 2 0	100 0 0
Second extra clerk	51 8 0	2 19 6	54 7 6	90 0 0
Third extra clerk	52 9 0	2 1 0	54 10 0	80 0 0
Fourth extra clerk	51 8 0	—	51 8 0	70 0 0
Fifth extra clerk	54 0 0	—	54 0 0	70 0 0
Sixth extra clerk	50 0 0	—	50 0 0	70 0 0
Chief clerk, for examining and stating Imprest accounts	87 16 0	275 4 8	363 0 8	400 0 0
Clerk	58 12 8	108 14 2	167 6 10	200 0 0
First extra clerk	54 14 6	5 5 6	60 0 0	100 0 0
Second extra clerk	58 12 8	19 16 0	78 8 8	80 0 0
Third extra clerk	53 3 0	0 2 6	53 5 6	70 0 0
Chief clerk, for keeping a charge on the treasurer, &c.	90 19 0	194 16 1	285 15 1	400 0 0
Clerk	60 10 0	22 4 6	82 14 6	200 0 0
First extra clerk	60 10 0	14 6 6	74 16 6	120 0 0
Second extra clerk	60 10 0	11 17 6	72 7 6	100 0 0
Chief clerk, for paying short allowance money	57 14 0	45 7 6	103 1 6	150 0 0
Clerk	57 14 0	14 1 10	71 15 10	80 0 0
		from the Cooper- age.		
Surveyor	58 10 0	147 11 0	206 1 0	150 0 0
Clerk	50 0 0	38 8 6	88 8 6	80 0 0
Clerk of the cheque	86 8 0	4 0 0	90 8 0	250 0 0
First clerk	71 0 0	25 4 0	96 4 0	100 0 0
Second clerk	50 0 0	20 0 0	70 0 0	80 0 0
Extra clerk	50 0 0	—	50 0 0	70 0 0
Carried forward	4675 19 6	1769 19 0	6445 18 6	9080 0 0

STATIONS.	Net salaries and allowances paid by the public.	Fees and gratuities paid by individuals.	TOTAL received at present.	SALARIES we recommend in lieu thereof.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought over	4675 19 6	1769 19 0	6445 18 6	9000 0 0
Secretary	185 0 0	150 17 10	335 17 10	600 0 0
Chief clerk	97 10 0	150 0 0	247 10 0	300 0 0
Second clerk	55 5 0	about 100 0 0	155 5 0	200 0 0
Third clerk	55 5 0	4l. for 3 months.	59 5 0	100 0 0
First extra clerk	50 0 0	5 16 0	55 16 0	80 0 0
Second extra clerk	50 0 0	2s. 6d. or 5s. occasionally.	50 0 0	70 0 0
Third extra clerk	52 16 0	—	52 16 0	70 0 0
Accountant for stores	111 0 0	489 0 9	600 0 9	600 0 0
Chief clerk	58 10 0	279 13 6	338 3 6	300 0 0
Second clerk	50 14 0	168 17 6	219 11 6	200 0 0
Third clerk	59 2 0	111 0 3	170 2 3	150 0 0
Fourth clerk	50 0 0	74 12 9	124 12 9	120 0 0
First extra clerk	50 0 0	9 15 0	59 15 0	100 0 0
Second extra clerk	50 0 0	9 17 9	59 17 9	80 0 0
Third extra clerk	50 0 0	5 2 0	55 2 0	70 0 0
Fourth extra clerk	50 0 0	4 19 6	54 19 6	70 0 0
Chief clerk, for examining and stating agents and store-keepers accounts	97 10 0	182 12 6	280 2 6	400 0 0
Clerk	50 0 0	51 4 3	101 4 3	200 0 0
First extra clerk	54 18 0	1 0 0	55 18 0	100 0 0
Second extra clerk	50 0 0	18 18 0	68 18 0	90 0 0
Third extra clerk	50 0 0	10 10 0	60 10 0	80 0 0
Fourth extra clerk	50 0 0	3 3 0	53 3 0	70 0 0
Fifth extra clerk	50 0 0	10 0 0	60 0 0	70 0 0
Sixth extra clerk	50 0 0	—	50 0 0	70 0 0
Chief clerk, for keeping a charge upon purfers, &c.	78 0 0	443 18 9	521 18 9	400 0 0
Clerk	50 0 0	219 14 0	269 14 0	200 0 0
First extra clerk	50 0 0	8 8 0	58 8 0	100 0 0
Second extra clerk	50 0 0	23 10 6	73 10 6	80 0 0
Third extra clerk	50 0 0	—	50 0 0	70 0 0
Chief clerk, for stating and balancing purfer's accounts	97 10 0	276 18 0	374 8 0	400 0 0
Clerk	50 0 0	171 13 0	221 13 0	200 0 0
Extra clerk	50 0 0	55 19 0	105 19 0	100 0 0
Clerk of the issues	78 0 0	86 11 0	164 11 0	200 0 0
Clerk	50 0 0	53 0 0	103 0 0	100 0 0
Extra clerk	50 0 0	—	50 0 0	70 0 0
Carried forward	6856 19 6	4950 11 10	11807 11 4	15190 0 0

STATIONS.	Net salaries and allowances paid by the public.		Fees and gratuities paid by individuals.		TOTAL received at present.		SALARIES we recommend in lieu thereof.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s.
Brought forward	6856	19 6	4950	11 10	11,807	11 4	15,190	0
Hoy taker	78	0 0	54	0 0	132	0 0	150	0
Chief clerk	50	0 0	18	5 0	68	5 0	90	0
First extra clerk	50	0 0	—	—	50	0 0	80	0
Second extra clerk	50	0 0	—	—	50	0 0	70	0
Master brewer	66	18 4	—	—	66	18 4	80	0
Clerk of the brewhouse	50	0 0	20	0 0	70	0 0	100	0
Clerk of the cutting-house	101	15 0	19	0 11	120	15 11	200	0
Clerk	54	4 0	2	4 0	56	8 0	80	0
Master butcher	45	0 0	—	—	45	0 0	50	0
Clerk of the dry stores	97	10 0	—	—	97	10 0	100	0
Clerk	52	2 0	12	0 0	64	2 0	80	0
Master miller	114	16 4	—	—	114	16 4	150	0
Clerk	50	0 0	0	18 6	50	18 6	80	0
Master cooper	80	0 0	Not examined.	—	80	0 0	200	0
First clerk	50	0 0	7	14 10	57	14 10	80	0
Second clerk	40	0 0	1	10 0	41	10 0	70	0
First foreman of the cooperage	113	16 5	Gratuities, but the annual amount not given.	—	113	16 5	120	0
Second foreman	145	6 6	Ditto ditto	—	145	6 6	100	0
Lord of the cooperage	89	10 6	Gratuities, but the annual amount not stated.	—	89	10 6	90	0
Ditto ditto	53	17 9	Ditto ditto	—	53	17 9	70	0
Board messenger	39	0 0	—	—	39	0 0	80	0
and for journies not to exceed 15s. a week.	20	0 0	—	—	20	0 0	60	0
Post messenger	20	0 0	—	—	20	0 0	52	10
For journies and carrying letters, not to exceed 18s. per week.	20	0 0	—	—	20	0 0	52	10
Three messengers in common	20	0 0	—	—	20	0 0	52	10
and for journies not to exceed 15s. per week.	20	0 0	—	—	20	0 0	52	10
Deptford messenger	46	16 0	at 18s. a week.	—	46	16 0	52	10
{ Warder	39	0 0	at 15s. a week, with cloaths 39l.	—	39	0 0	40	0
{ Deputy	36	8 0	at 14s. a week.	—	36	8 0	Discontinued.	—
N. B. These two are allowed each 1s. 6d. for attending every other Sunday.	—	—	—	—	—	—	—	—
Three attendants on three several offices, each	39	0 0	—	—	39	0 0	Discontinued.	—
39 at 15s. a week.	39	0 0	—	—	39	0 0	—	—
39 0 0	39	0 0	—	—	39	0 0	—	—
Four watchmen, each	39	0 0	—	—	39	0 0	Only one watchman	—
39 at 15s. a week.	39	0 0	—	—	39	0 0	—	—
39 0 0	39	0 0	—	—	39	0 0	—	—
Carried forward	8701	0 4	5086	5 1	13,881	5 5	17,620	0

STATIONS.	Net salaries and allowances paid by the public.		Fees and gratuities paid by individuals.		TOTAL received at present.		SALARIES we recommend in lieu thereof.	
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s.
Brought over	8795	0 4	5086	5 1	13,881	5 5	17,620	0
DEPTFORD.								
Agent victualler	206	2 11	59	0 3	265	3 2	400	0
First clerk	50	0 0	18	18 6	68	18 6	100	0
Second clerk	50	0 0	—	—	50	0 0	80	0
Junior clerk	50	0 0	30	0 0	80	0 0	70	0
Store-keeper	111	0 0	—	—	111	0 0	300	0
Extra clerk	50	0 0	—	—	50	0 0	100	0
PORTSMOUTH.								
Agent victualler	315	17 8	—	—	315	17 8	300	0
First clerk	50	0 0	107	2 0	157	2 0	100	0
Second clerk	50	0 0	35	0 0	85	0 0	80	0
Third clerk	50	0 0	—	—	50	0 0	70	0
Fourth clerk	50	0 0	3	0 0	53	0 0	50	0
Store-keeper	93	12 0	—	—	93	12 0	200	0
First clerk	50	0 0	45	0 0	95	0 0	100	0
Second clerk	50	0 0	3	0 0	53	0 0	70	0
Third clerk	50	0 0	—	—	50	0 0	50	0
Clerk of the cheque	83	17 0	—	—	83	17 0	150	0
First clerk	50	0 0	45	0 0	95	0 0	100	0
Second clerk	50	0 0	10	0 0	60	0 0	70	0
Third clerk	50	0 0	10	0 0	60	0 0	50	0
Fourth clerk	50	0 0	—	—	50	0 0	50	0
Master cooper	196	13 6	—	—	196	13 6	150	0
Clerk	50	0 0	20	0 0	70	0 0	70	0
Master brewer	50	0 0	—	—	50	0 0	80	0
Clerk of the brewhouse	50	0 0	30	0 0	80	0 0	80	0
Master miller	60	0 0	18	0 0	78	0 0	100	0
PLYMOUTH.								
Agent victualler	388	6 5	—	—	388	6 5	300	0
First clerk	50	0 0	30	0 0	80	0 0	100	0
Second clerk	50	0 0	20	0 0	70	0 0	80	0
Third clerk	50	0 0	10	0 0	60	0 0	70	0
Fourth clerk	50	0 0	0	15 0	50	15 0	50	0
Fifth clerk	50	0 0	2	0 0	52	0 0	50	0
Store-keeper	93	12 0	—	—	93	12 0	200	0
First clerk	50	0 0	30	0 0	80	0 0	100	0
Second clerk	50	0 0	8	0 0	58	0 0	70	0
Third clerk	50	0 0	2	0 0	52	0 0	50	0
Carried forward	11,644	1 10	5623	0 10	17,267	2 8	21,660	0

STATIONS.	Net salaries and allowances paid by the public.			Fees and gratuities paid by individuals.			TOTAL received at present.			SALARIES we recommend in lieu thereof.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
Brought forward	11,644	1	10	5623	0	10	17,267	2	8	21,660	0	0
Clerk of the cheque	83	17	0	15	18	6	99	15	6	150	0	0
First clerk -	50	0	0	36	0	0	86	0	0	100	0	0
Second clerk -	50	0	0	8	0	0	58	0	0	70	0	0
Third clerk -	50	0	0	2	0	0	52	0	0	50	0	0
Clerk of the cheque's clerk at the brewhouse	45	0	0	25	0	0	70	0	0	80	0	0
Master cooper -	155	4	0	—	—	—	155	4	0	150	0	0
Clerk -	50	0	0	4	0	0	54	0	0	70	0	0
Master brewer -	110	0	0	5	0	0	115	0	0	80	0	0
Clerk of the brewhouse	45	0	0	2	0	0	47	0	0	80	0	0
CHATHAM.												
Agent victualler -	214	1	7	—	—	—	214	1	7	250	0	0
First clerk -	50	0	0	45	15	0	95	15	0	100	0	0
Second clerk -	40	0	0	25	0	0	65	0	0	70	0	0
Third clerk -	40	0	0	—	—	—	40	0	0	50	0	0
Store-keeper -	93	12	0	23	15	0	117	7	0	150	0	0
First clerk -	50	0	0	22	0	0	72	0	0	80	0	0
Second clerk -	40	0	0	1	0	0	41	0	0	50	0	0
Clerk of the cheque	76	0	0	23	15	0	99	15	0	130	0	0
Clerk -	50	0	0	5	0	0	55	0	0	50	0	0
DOVER.												
Agent victualler -	165	0	4	—	—	—	165	0	4	200	0	0
Store-keeper -	53	9	6	0	15	9	54	5	3	90	0	0
Clerk of the cheque	42	10	0	5	4	6	47	14	6	90	0	0
Master cooper -	66	0	0	—	—	—	66	0	0	90	0	0
Total expence to the public -	13,263	16	3	5873	4	7	19,137	0	10			
Incidental expences at present, as in the Appendix, No. 150.	13,867	6	7	Amount of salaries we recommend in lieu thereof			23,890	0	0			
Total at present	27,131	2	10	The incidental expences, as explained hereafter, we compute will amount to			11,167	6	7			
Receiver of the poundage and fees -										150	0	0
Should our recommendation of holding boards at Deptford be adopted, it will occasion extraordinary trouble, and some expence to the commissioners, for which 100l. <i>per annum</i> should be allowed to each of the seven commissioners, provided the boards are held there at least as often as we have proposed -										700	0	0
Total in future										35,907	6	7

In consequence of the payment of fixed salaries in lieu of all allowances whatsoever, the incidental expences paid by the public at present will be considerably reduced hereafter, and some further reduction arises from the removal of the office from Tower-hill to Somersset-place.

The following charges will either be annihilated or very considerably diminished :

- The ordinary repair of buildings.
- Rent of storehouses and other premises.
- Ground and quit rents.
- Allowance for stationary to the officers of the out ports.
- Coals and candles allowed to the commissioners, at 80l. *per annum* each.
- Travelling charges, coach hire, &c.
- Allowance for extra service.
- To the officers, &c. at the out ports, for paying wages and remitting money for old stores.
- Lighting the lamps, cleaning the office, &c.
- Tin and turnery ware.

The amount of the saving which will be made upon the preceding articles, on a moderate computation, we estimate at about 2,700l.

A considerable sum may be added to that saving under the following heads :

- Land tax on salaries and allowances in consequence of what we shall mention hereafter.
- Stationary, when the same shall be supplied from the stationary office.
- And postage of letters, which we recommend to be regulated upon the principle we have stated in our Fifth Report.

We do not estimate the amount of the three last articles, but deducting the sum of 2,700l. from 13,867l. 6s. 7d. there will remain 11,167l. 6s. 7d. to be added for incidental charges to the establishment we have proposed, and exceeds, upon the whole, the sum paid at present by the public, 8,776l. 3s. 9d.

The master brewers have an allowance of 1s. per ton in London, and 9d. per ton at the out ports, for raising the beer, in doing of which they employ a considerable number of horses at their expence; this allowance produces to them a profit, and which we have so far had in view, as not to propose augmenting their salaries in the same proportion as the rest of the establishment, because we think it for the interest of the public, that the brewers should continue to perform that service in the same manner as at present.

The chairman and deputy chairman should have houses provided for them by the public, but no coals, candles, tin, turnery, &c. nor any allowance

allowance whatever for the same, to be made to them: the secretary should reside at the office in London, where coals and candles for his use should be allowed.

The salaries which we have proposed are intended to be net, free from every tax whatsoever, and to be paid quarterly; those of the commissioners are to be considered as being in full for house rent, coach hire, and for every other expence in London; and likewise for their attendance upon the boards to be held at Deptford at the times we have recommended; but when the commissioners, (not fewer than two in number) shall visit the out ports by deputation from the board, the expence actually incurred upon every such visitation should (as already suggested) be re-imbursed to them, but no more.

In order the more effectually to enforce the principle of the several regulations before-mentioned, and also to secure to the public that compensation which they are entitled to expect, in consequence of the additional charge to which they will be subjected by the increased salaries proposed, we recommend that the oath of fidelity, and the bond, should, for all the purposes stated in our Fifth Report, be taken and executed by every officer and clerk in your Majesty's victualling service, and that they should likewise enter into securities similar to those recommended in that report.

We must, moreover, recommend the adoption for the victualling establishment, of the regulations contained in the Report to which we have already alluded, with respect to such officers or clerks as may become superannuated from age or infirmities, and be compelled thereby to retire from the service; but we trust that an indulgence like this, dictated by justice and humanity, will not be abused, by being granted to persons who retire from any other cause than that of age or of real infirmity.

We have already reprobated many of the fees received by persons upon this establishment; and which must be totally discontinued, otherwise an improper connection between the contractor and the receiving officer, or between him and the several clerks who examine and pass his accounts, will still subsist in full force; and in this censure we include the fees which are received from purfers or agents.

We are perfectly aware, that the abolition of fees (which are always charged with usury upon the public) at the time that we recommend an increase of salaries, may at first view have the appearance rather of augmenting (although it will certainly tend in its consequences greatly to lessen) the national expence.

In order, however, to compensate to the public, as far as may be, this additional expence, we recommend the levying a poundage rate of one per cent. upon the amount of all bills in course issued for this service, as proposed in our Fifth Report; and likewise fees upon certain instruments, according to a table hereunto annexed; such poundage and fees to be collected by an officer appointed specially for that purpose, subject to the regulations contained in our Fifth Report. The same person also to pay the contingent expences incurred upon this

establishment; and that for his services in these respects he be allowed a net salary of 150*l.* per annum.

The fund which will arise from this poundage and fees will contribute towards defraying the increase of salaries before-mentioned in time of peace, and in time of war they will yield a full compensation.

At the same time that regulations are established for the security and advantage of the public, some attention is certainly due to contractors, and other individuals, whose convenience it is no less the interest than it must be the desire of government to promote. We are of opinion, that they should be entitled to receive bills for any sums they shall think proper, not less in value than 200*l.* fractional parts excepted: but, in order to prevent the parties in question from giving unnecessary trouble, we recommend that such bills be subjected to a stamp duty of 1*s.* each; that the contractor be entitled to demand a certificate for all provisions or stores delivered at Deptford, or the out ports, within three days after each delivery; and that bills be made out for the same within three days after such certificates are presented, unless the commissioners of victualling shall signify by letter, signed by their secretary, that they see cause to withhold the bill. The monies which shall be received for poundage and fees should be accounted for in the manner we have already described; and the money for the payment of salaries, annuities, and contingent expences of this establishment, should be concluded in the estimate of the ordinary of the navy, laid annually before parliament, and provided for in the amount voted for that branch of the national expence.

The attendance given at this, and at every other public office, should, we conceive, be regulated and enforced upon the principles stated in our Fifth Report; it being of great importance that an uniformity of practice do prevail in this respect. If however, there be not business sufficient to employ the officers and clerks from ten till four o'clock, the remedy is easy, and moreover beneficial for the public; namely, a reduction of the establishment.

We are of opinion, that the commissioners should assemble as a board whenever summoned by the chairman, or, in case of his absence, by the deputy chairman, for that purpose; because we understand that there were no more than three board days in each week, during the whole of the last war; and which we apprehend must have been very insufficient for the requisite examination and dispatch of business.

The mode which, in our Fifth Report, we have suggested for the appointment of clerks, we would recommend to be extended to the victualling establishment; by which means the commissioners (each having a right of nomination in his turn) would be enabled to introduce persons properly qualified for your Majesty's service; and the clerks so introduced would be excited to emulation and exertion, by the prospect afforded them of succeeding to vacancies in rotation, according to their merit.

As to the number of clerks, we do not find that they are more than are necessary; nor can we form a judgement what effect a due and

regular attendance might produce, which we have recommended as well from motives of œconomy as of public convenience; but if the number shall hereafter appear to be too great, we trust that a proper reduction will be made. Here, however, we would not be understood to recommend an establishment so limited as to be deprived of a sufficient number of experienced persons in times of emergency; such for instance as preparations for war, and which are in general sudden and unforeseen. —Extra allowances having heretofore been a subject of abuse, a reform in this respect becomes expedient: at present the clerks employed are fully equal to the preparing any papers or accounts, which may be required by their superiors during the regular official hours; the whole of which time must be devoted to the public service, without any extra pay whatsoever, as the payment of any allowance to clerks, for what is improperly called extra work in official hours is an abuse, and should not be permitted.

In our preceding Reports we have noticed the taxes to which salaries, &c. are liable, a subject into which we shall now enter more fully.

The duty of 6d. in the pound was first imposed by the act of the 7th of George I. chap. 27th; that of 1s. in the pound is collected in pursuance of the act of the 31st of George II. chap. 22d; and the monies arising from both were appropriated to the payment of a part of the interest of the national debt. The origin of the land tax upon salaries, &c. is more ancient; it forms, however, a part of an annual bill for a general assessment of the land tax, and is subject to such appropriation as the wisdom of parliament may think fit.

The two former duties are usually, though not always, paid by the officers and clerks respectively. The land tax is generally re-imbursed to the parties, and charged to the public in the contingent expences of each office; but as the arrangements which we have suggested in our several Reports require that each salary should be net, and free from every deduction whatsoever, it becomes an object worthy of the consideration of the legislature, whether it may not be expedient to relieve from those taxes altogether the salaries, &c. of persons employed in the service of government. The circuitous manner in which they are at present paid, collected, and re-imbursed, not only occasions great embarrassment and delay, but also an actual loss of at least from 10 to 15 *per cent.* upon the whole amount, in consequence of the expence of salaries and allowances to receivers, paymasters, &c. nor will the coffers of the public derive the smallest substantial aid from either.

The land tax is liable to another and still more material objection: instead of becoming an addition to the revenue, it is a tax upon that revenue for the benefit of particular parishes or districts, and which will be greatly augmented if the arrangements we have proposed shall be adopted, unless the taxes be either abolished or regulated. We apprehend that it never could have been the original intention, nor is it either just or necessary, to impose a tax upon the nation in general, in order to apply any part of the produce to the benefit exclusively of particular parishes

parishes or districts. The consolidation of the whole of the revenue upon a general principle removes an objection which would otherwise occur, of the sixpenny and shilling duty being pledged to a distinct or separate part of the public creditors; and if the parishes or districts who receive at present the benefit arising from the land tax, upon salaries, &c. should be assessed in too great a proportion towards the general contribution, after being deprived of such aid, they may appeal for the purpose of obtaining redress; and the relief to be granted will then become the subject of the separate consideration.

Should it, however, not be found convenient to relinquish those taxes altogether, we must recommend that the sum levied be upon no more than the amount of such salaries, &c. as they stood in the year 1783; for as we have proposed an increased salary in lieu of certain allowances, fees, and gratuities, the public expence will be increased, and individuals improperly benefited, by so much as the tax upon the increase of the salary may amount to.

We trust that we are justified in adverting to a subject of great magnitude, connected with every office that we have examined, and which arises naturally out of the investigation. If parliament in their wisdom shall think fit to abolish the three taxes before mentioned, upon salaries, &c. important advantages will result therefrom; the payment of every public officer, and the accounts of each establishment relative thereto, will be simplified; the loss which is sustained at present, from the circuitous manner in which those taxes are paid, collected, and re-imbursed, will be avoided, and a considerable fund will accrue therefrom; whilst the arrangement we propose is in every respect, and will upon every occasion, prove to be founded upon the principle of real and substantial œconomy.

JOHN DICK, (L. S.)
WM. MOLLESON, (L. S.)
F. BARING, (L. S.)

Office of Inquiry,
17th April, 1788.

N I N T H R E P O R T .

NAVAL and VICTUALLING DEPARTMENTS, at Foreign or Distant Parts.

IN the course of the inquiry in which we have been engaged, into the state and duties of the naval and victualling departments, we found establishments at foreign or distant ports, with various other circumstances arising out of the general service of your Majesty's navy, which could not with propriety be included in either of our preceding Reports. The information which we have been enabled to obtain upon the subjects in question, is partial and incomplete; but such circumstances and facts as have come to our knowledge, appear to us to be so replete with fraud and abuse, as to require the adoption of the most decisive measures which can be suggested for their prevention in future.

The only person in London, of those that were returned to us as being employed upon the foreign establishments under the commissioners of your Majesty's navy, was Mr. Anthony Munton, the naval officer at Antigua; whom we accordingly examined, and whose deposition is hereunto annexed.

Being deprived therefore of the regular means of acquiring information by a personal examination of the several officers employed, we had recourse to the only expedient left; and required from the navy and victualling offices, returns of the different foreign establishments, under the commissioners of those boards respectively; by these it appears, that under the commissioners of the navy, there is a regular establishment at Halifax, under the direction and superintendance of a commissioner; one at the Island of Antigua, but from whence the superintending commissioner hath been withdrawn since the last war; a third at Jamaica; and a fourth at Gibraltar.

The commissioners of victualling have no separate foreign establishment under them, except at Gibraltar; which we have noticed in our former Report relative to that department. The contracts which that board concludes with individuals from time to time, for the purpose of victualling your Majesty's ships when abroad, and likewise the agents or correspondents which they have at different ports and places, render esta-

establishments

blishments not so necessary in the victualling branch, as we conceive them to be for your Majesty's naval service: sea provisions and victualling stores, being of general consumption, may be purchased in most places; but masts, yards, cordage, anchors, &c. proper for ships of war, can seldom if ever be procured in ports where large fleets rendezvous, and consequently must be sent from England: which demonstrates evidently the necessity of maintaining regular establishments in the more remote parts of your Majesty's dominions; without which, we are of opinion, great expence, difficulty, and distress to the public service, must at times ensue.

As we could not consider the deposition of a single individual as sufficient authority for us to state the whole of the foreign establishments under the navy board, or the mode in which the business of the same is conducted, we thought proper to recur to the instructions given by the commissioners to the several officers upon the establishments in question; and by which their duties appear to be nearly as follow; viz.

The commissioner is to exercise a general superintendance over the whole establishment. He is to inspect the state and condition of every sort of stores, and to see that the same are properly deposited, secured from embezzlement, and from injury of weather; to observe, and ascertain the state of the store-houses; to consult with the commander in chief, and proper officers respecting the erection of new ones; and to transmit the opinions and plans delivered upon the occasion to the navy office in London; he is to obtain an early account of the state and condition of your Majesty's ships upon that station, and to consult with the proper officers, how they can best be repaired; moreover, he is to transmit to the navy board a timely and proper demand for stores; and to obtain information what stores may be purchased upon the spot on reasonable terms, in cases of emergency; he is also to state what workmen and artificers it may be necessary from time to time to procure from England, and to see that such persons be properly lodged in an healthy and convenient situation.

In case of the absence of the master attendant, he is to give particular attention to a part of the duties of that department. He is to cause the boatswain's and carpenter's stores of every ship coming into port to be surveyed, and the remains considered, before further supplies be allowed of the same. He is to check any waste or extravagance in the issue of the materials necessary for the re-fitting your Majesty's ships, &c. He is to appoint watchmen in order to secure the stores from fire and embezzlement: in careening of a ship, he is to take care that the masts and hull be not endangered, and that a proper provision of water casks be made. He is, so far as local circumstances will permit, to adopt the mode of proceeding pursued in the yards at home; and also to see that the several officers comply with general and respective instructions, which are to be read to them quarterly in the presence of the commissioner. He is to take in hand such ships only, to which his number

number of workmen shall be equal, and as his conveniencies can accommodate; and consult with the commander in chief of the fleet or squadron, what ships he may want to have first dispatched; otherwise stores are to be issued to the ships in succession, and at such a rate as the store-keeper can deliver them without confusion.

He is to take care that due attendance and assistance be given by every officer and person employed in the yard, according to their respective stations; that lists be kept of all labourers and artificers by the naval officer; that such as are employed upon extra work, and likewise extra workmen, be mustered by the naval officer and shipwright, or by the commissioner; in the latter of which cases the commissioner must certify the payment of the persons so employed, and such certificate be accompanied with the receipts given by the several parties for the money. He is to examine and correct the demands of officers by the fixed establishments of stores, and from time to time inform himself, by survey or otherwise, of the necessity of each particular demand. He is to take care that such transports as arrive with stores, be speedily discharged, in order to avoid the expence of demurrage. When stores or materials of any kind shall be wanted, and be obtainable upon the spot, he is to provide the same upon the best terms possible; and bills for the amount of the several articles so provided are to be made out according to the method observed in the navy, and to the instructions under which the officers act respectively, which bills, signed by himself, and the other officers, the commissioner may order to be paid by the store-keeper. He is to attend to demands made for money by the naval officer; certify his approbation of the bills drawn by such officer for the sums advanced to him; and transmit the earliest information to the commissioners of the navy in England, of all the circumstances attending the expenditure or disbursement of the monies for which the bills in question are respectively drawn; and likewise stating the nature and the necessity of the service or services performed—moreover taking care, in every case, that no greater sum remain in the hands of such officer than is indispensably necessary. He is to countersign the monthly account of exchange, taking every precaution that the public may reap the utmost advantage possible therefrom.

He is to see that muster books, all books of accounts, vouchers, &c. be properly stated and prepared, and regularly transmitted to England; that the boatswains and carpenters are rendered accountable for the articles issued to them respectively; that no payments be made without his order; that every office conducts its business at its own charge, and that each ship's company fetch their stores, water, and ballast, in their own boats, without any extra expence: in all cases relative to the hire of labourers or artificers, to the hiring or purchasing of vessels, stores, or to any other service which may be attended with expence, the proper officers respectively must deliver in a requisition, accompanied with an estimate and report, and upon which documents the commissioner is to found his order for executing the business in question; nor can the commissioner certify any bill drawn by the naval officer on such account, unless

less the forms before mentioned have been regularly observed. He is to examine all applications of surgeons for necessary money, and to report the result of such examination to the navy board, in order that a proper charge may be made for the same. When there are no ships of war upon the station, he is to see that the labourers and artificers be employed in putting the vessels which belong to the port into good order, and also in repairing of the buildings, boats, masts, &c.; and care is to be taken that no boats or masts be condemned as unserviceable, which can be repaired to advantage. The commissioner is to fill up all vacancies which may happen, until the board's pleasure be known; but with respect to the appointment of a master shipwright, or of a master attendant, he is to receive the recommendation of the commander in chief. He is to correspond regularly with the boards in England, in like manner as the commissioners at the out ports; and he is to transmit, by every conveyance, monthly accounts of all ships cleaned or re-fitted.

In the absence of a commissioner the greater part of the duties before stated devolves upon the naval officer; and there are general regulations established, formed upon the plan of those which are adopted in the yards at home, such as, that accounts shall be regularly kept, certified, and transmitted at different periods to the commissioners in England; that surveys shall be taken by the proper officers; that all contracts, the amount of which respectively exceeds the sum of 300l. shall be first advertised, and afterwards given to the best bidder, in the presence of the naval officer, and of the master shipwright, who shall likewise certify the transaction; that no new work shall be undertaken, without directions for that purpose being previously received from the navy board; that all accounts of purchases do comprise the vouchers, expressing the dimensions, size, quantity, rate, and value of each article, the receipt of the seller for the money paid to him, and the rate of exchange, duly certified and attested by the proper officers, and by merchants residing upon the spot. If the commanding officer upon the station finds it necessary to purchase a vessel in a port where no commissioner is resident, the officers of the yard are to take a strict, careful, and exact survey of such vessel, which is to be transmitted to the navy board; but the commanding officer alone shall be responsible for the purchase, and is to draw the bills for the same. For such vessels as may be purchased or hired for temporary purposes only, the naval officer is to make agreement under the restrictions before stated. Officers, clerks, or other persons employed in the several yards, are strictly prohibited from acting as agents, or from being concerned directly or indirectly in the hiring of negroes or others; and particular instructions are given for the government of the negroes in those yards where they are employed.

The establishment of officers at the respective foreign or distant yards in the absence, or exclusive of a commissioner, consists of a naval officer, who acts in the two-fold capacity of muster-master, and of store-keeper. To his care are intrusted all stores, the flops, marine cloathing, and stationary. He likewise musters all artificers and workmen employed in the

the yard thrice a day ; and the companies of such of your Majesty's ships as are in port once a week.

Besides the naval officer, there are also a master shipwright, and a master attendant, where there is a yard. They receive instructions for their conduct respectively, and which are made to correspond as nearly as possible to the method and practice established in the several dock yards in England ; subject, however, to such variations as we have already explained, and which will be further illustrated by the following lists of books and accounts that the officers in question are directed to keep and transmit monthly, quarterly, and annually to the commissioners of the navy ; these will be found to contain an epitome of the whole of the duties executed in the foreign yards.

MONTHLY.

- A progress of the works carrying on in the yard.
- Cash accounts and vouchers.
- Accounts of ships books left to be transmitted.
- Accounts of warrants unexecuted, and abstract of letters to the navy board unanswered.
- Abstract of yard musters.
- Abstract of ship musters.
- A list of all ships and vessels on the station, including those that occasionally arrive.

QUARTERLY.

- Accounts of old unserviceable stores sold.
- Charge incurred on ships and works in the yard.
- Issues and remains, including masts, &c. and muster paper.
- Store accounts.
- Yard pay books.
- Demands of stores, accompanied by remains.
- Receipts and expence of muster, pay, and other form paper.

ANNUALLY.

- Works and estimates proposed for the ensuing year, with the state of the works in hand at that time, } Both these must be sent to arrive before the end of September.
- General annual demand, accompanied by remains, } And their rate of pay.
- List of artificers entered, dead, or discharged, }
- Return of Negroes, }
- List of advertisements, tenders, and bargains, and hire of artificers.
- Monthly rate of exchange, and bills drawn within the year.
- Account of the total quantities of naval stores issued or expended annually.
- They further transmit an account of money advanced to surgeons of your Majesty's ships ; and,
- Copies of orders received from commanding officers.

The establishment at Halifax, under the commissioners of the navy, consists of a commissioner, with two clerks under him ; a naval officer, with two clerks ; a master attendant, with one clerk ; and a master shipwright, with one clerk.

The establishment at Jamaica consists of a naval officer, with three clerks ; and a master shipwright, with one clerk.

The establishment at Antigua consists of a naval officer, with two clerks under him ; and a master shipwright, with one clerk.

The establishment at Gibraltar consists of a naval officer, and one clerk.

For an account of the salaries, allowances, fees, gratuities, perquisites, and emoluments which are received by the several persons upon the establishments before mentioned, we beg leave to refer to a schedule contained in the Appendix, No. 2. The naval officers are moreover allowed a commission of 1 1/4 per cent. upon all monies expended by them respectively.

The method which we have adopted in our preceding Reports requires that we should state observations upon each establishment ; but such is the limited and imperfect state of the materials which we possess, that the same regularity and precision cannot be preserved.

We find it necessary therefore to confine ourselves to an elucidation of abuses which have come to our knowledge, and which will be sufficient to point out in the clearest manner the necessity of decisive and permanent regulations. The instances we shall select will be such as have been transmitted by the commissioners of the navy and victualling offices, and such as appear to us to be sufficiently ascertained.

Having been informed that sums of money, to a very considerable amount, had been paid on account of bills drawn by the several naval officers, we issued our precept, requiring a statement of the imprests granted to them from the year 1755 to the month of March 1784, stating the names of the persons, the date when, and the amount of each sum so paid ; and also the amount of the poundage or commission allowed to the respective naval officers, at the rate of 1 1/4 per cent. A copy of the account transmitted to us, in consequence of our precept, is annexed in the Appendix, No. 3, by which it appears that the expence during the last war was far greater in proportion than that of the preceding one ; after making every allowance for the large augmentation which arose necessarily from the superior magnitude, extent, and nature of the several services performed ; and further, that the poundage or commission paid to the naval officers is liberal in itself, productive to them, and fully adequate to the business for which it is intended to be a compensation.

But we were surpris'd to find, from the deposition of the naval officer at Antigua, that other emoluments accrued to him in consequence of purchases he had made: his words are, "Previous to the year 1785, he has received benefit from the purchase of stores, for the use of his Majesty's service." A greater light is thrown upon such transactions by a letter from Horatio Nelson, Esq. Captain of your Majesty's ship the *Boreas*, dated Nevis, 2d May 1787, and inclosing an account signed by William Wilkinson and Joseph B. Higgins; whereby it appears that in one instance only of naval stores delivered between 1st April and 30th June 1782, amounting in value to 12,357l. 3s. 6½d. the public appear to have been defrauded of no less a sum than 3,167l. 8s. 7½d. a profit of 12 per cent. or above 1,400l. having been first reserved by the seller of those stores.

When the immense sums which were paid during the last war are considered, and such practices adverted to, it justifies the most alarming apprehensions, with respect to the administration and application of the national property. Regular pecuniary advantages alone, however considerable, do not appear to be adequate to the expectations of the parties who receive them; for we find that the naval officer at Antigua received no less than 4,214l. 15s. 9d. for his poundage, at the rate of 1¼ per cent. upon money drawn for by him, between the 19th of February 1779 and 30th of September 1783.

The abuses in the victualling department are equally extensive with those subsisting in that of the navy; but as they appear in a greater number of instances, and in different points of view, it will be necessary to give them a fuller detail. In our Report relative to that establishment, we reserved a further explanation of some objects to another opportunity; we also took notice in our Sixth Report of the detriment to the public, arising from the mode in which the crews of ships in ordinary and in commission are at present mustered, as the number actually on board is seldom if ever equal to the number returned as mustered, by which means the pay is appropriated to the use of the respective officers, and the provisions probably to the benefit of the purser; each of whom, it is presumed, must reward the clerk who musters the ship's company, in order to induce him to participate in the abuse. The allowing of officers to have boys under them as servants, was evidently for the purpose of establishing a nursery for seamen; but if such officers can receive the whole pay which is allowed to the boys, by means of a false muster, it becomes their interest to reduce the number actually serving under them as low as possible. The officers may likewise derive further advantage from a participation with the purser in the amount of the sea provisions with which the public are charged. The original intention, therefore, although highly laudable, is completely frustrated, and, instead of a national benefit, proves the source of a most serious abuse. We apprehend that it will be a very moderate computation to state the average of the whole navy at ten non-effective for each ship. The wages amount

to 11l. 7s. 6d. each per annum, and the provisions will cost, at the lowest rate, 15l. per annum. These circumstances alone, it is conceived, will evince the necessity of reducing the number of servants attached to each officer; and of allowing them an addition to their pay of 6d. per day, as a compensation for every servant so reduced. By this means a considerable saving will accrue to the public, and at the same time an abuse of great magnitude be corrected. We would further propose that boys be entertained for a term of years, as servants or as apprentices to the ship; and in order to prevent the complement of the ship from being completed with able and ordinary seamen, or with land men, when the number of servants requisite cannot be procured, the boys who may be so entertained should be borne upon a separate list, in like manner as the marines, and a column be added for that purpose in the muster book.

Such part of the wages as shall remain (after deducting the money due to the chest at Chatham and Greenwich Hospital, for the purpose of entitling them to the benefit of those charities) should be paid to the boys, by which means their services will be secured to the public, and the state be subject to no greater expence for wages than at present.

Among the various accounts laid before us, have been those of the late agent victualler at New York: objections to those accounts are numerous, and the articles to which they apply amount collectively to 47,884l. 1s. 7d.

In some instances, there is a want of vouchers, in others the vouchers produced are irregular; and occasion is frequently afforded for other remarks, very unfavourable to the mode in which that business hath been conducted. In adverting, however, to transactions at that place during the last war, we have chiefly in view to impress a conviction, that neither the presence of the best and ablest commanders by sea or land, in your Majesty's service, nor of the numerous other officers and servants constantly employed by the public, can prevent those abuses which have been practised upon foreign stations in the naval service, unless a regular establishment be formed at each, to be under the superintendance of persons who shall be responsible for the whole of the business; and who (being free from other avocations) shall be enabled to yield a strict and unremitting attention thereto.

In justification of the opinion which we have ventured to offer upon this subject, we beg leave to state some circumstances which occurred at Jamaica.—The mode observed in the victualling of your Majesty's ships is in detail as follows; viz. The captain, the master, and the boatswain certify that there is a want of certain quantities of provision or stores, the several species of which are enumerated: in consequence of such certificate, the captain signs an order to the contractor, directing him to supply the ship with the provisions or stores specified in the certificate: the next stage of the business is, the receipt of the several articles on board; and which is duly certified by the captain, the master, and the boatswain;

namely, "That they were actually received on board, in kind good and fit for his Majesty's service, and answerable to contract." The purser afterwards signs a receipt to the contractor for the provisions or stores in question; and which contains the purser's certificate to the same effect. To the documents before mentioned, is added the oath of the agent to the contractor, who swears, "That the provisions were actually delivered on board the ship on the day mentioned; that he neither has paid nor given, nor is to pay or give, the purser, or any person or persons on his behalf, or to any person whatsoever, any money or other consideration, in lieu of all or any part of the said provisions." The foregoing vouchers are ultimately transmitted to the contractor, who delivers in the same at the victualling office in London, and receives a bill in course for payment.

For the more accurate comprehension of the whole of the proceeding before stated, we have annexed in the Appendix transcripts of the vouchers for the supply of your Majesty's ship the London at the island of Jamaica, on the 9th July 1782. The first remark which occurs upon those documents is, that although from the detail we have described, the transaction must necessarily have required some time for completion, yet, that each voucher is dated upon the same day.—Our next remark will be more fully explained by a letter from Mr. Richard Darby, dated the 27th of September 1786; an extract from which is contained in the Appendix, and the contents whereof he afterwards confirmed upon oath, namely, that no part of such provisions was ever received on board of the ship, and which circumstance is stated to us to be corroborated by the result of an examination of the books and accounts.

The purser of the same ship delivered to the victualling office six certificates, for the purpose of accounting for a deficiency of one pipe of wine and eight puncheons of rum, between the 30th of November 1781 and the 14th of June 1783. Copies of the said certificates are contained in the Appendix, and which state, that the casks were staved, and the liquor consequently lost. But notwithstanding the apparent regularity of the vouchers produced, we have great reason to believe that the allegations which they contain were not founded—such accidents could not well have happened within the periods stated, but (which is decisive evidence against the authenticity of the documents in question) the liquors contained in casks certified to have been staved, appear (as represented to us) by the number and content book, to have been actually expended on board of the ship subsequent to the date of the certificates.

The same purser hath likewise delivered three accounts of purchases alleged to have been made by him of provisions for your Majesty's ship the London on 25th January, 23d February, 1st and 12th of March 1782, amounting together to the sum of 9,627. 4s. 7½d. sterling, copies of the said accounts, and of the vouchers which accompanied them, are annexed in the Appendix; and which, amongst other documents, comprise the receipts of the persons from whom the provisions in question are said to have been purchased, with the certificate of the captain, the master, and the boatswain respectively to each receipt, stating that the

money

was paid to every such person in their presence for the quantities and species of provisions, and at the prices specified in the accounts, and that the whole was received on board of the said ship in kind, &c. About nine parts in ten of those purchases, collectively, consist of bread; but we are informed that bread was not to be purchased for the use of your Majesty's ships in the island of Jamaica in large quantities at the periods stated; and it appears from an inspection of the purser's books, that no bread was received on board of the London between the 25th of January and the 12th of March 1782: we therefore have every reason to conclude, that the whole of this supposed transaction is an imposition upon the public; the purser to whom the preceding observations apply hath absconded; and we fear there is very little prospect of obtaining from his securities a reimbursement of the money.

We have selected the instances before mentioned from the transactions of a single purser, as well because they were brought before us in a more connected form, as because we conceive the several circumstances have been ascertained with sufficient precision to justify our bringing them in proof of the abuses which exist upon foreign stations in general. It behoves us, however, in justice to the captain of the London, to add, that nothing hath appeared in the course of the inquiry which can induce us to entertain the least suspicion of his connivance, or even knowledge of the proceedings which we have described; on the contrary, we fear that his signature hath been obtained as a matter of course, as more fully explained in our former Report, and which we have great reason to believe is too frequently practised.

Experience hath fully proved that there are no cases in which greater frauds are committed, both in the navy and victualling service, than in purchases made by pursers, or by occasional agents, appointed to supply large fleets in places where there are not regular establishments. We are enabled to elucidate those abuses with accuracy by papers which have been furnished to us by the victualling office, although the inferences we shall draw will apply equally to the naval department.

We stated in our preceding Report, that the commissioners of victualling enter into contracts for the supplying of your Majesty's ships while abroad with such provisions and stores as may be required from time to time: amongst other places, there is generally a contract subsisting for Jamaica; but as the number of ships of war must necessarily be greater at some periods than at others, it cannot be expected that the contractor shall be always provided with such a stock of provisions and stores as will be sufficient to victual a fleet so great as the one which rendezvoused at that island towards the close of the last war, and upon that consideration the pursers respectively received instructions to supply your Majesty's ships in the manner already described. Such a measure, by exciting a competition amongst the numerous persons who appeared as purchasers in a very scanty market, must have enhanced the prices of the several articles considerably; but whether the prices were actually advanced

advanced to the height at which the provisions and stores in question were charged to the public, we cannot discover.

Your Majesty's ships the Sandwich and London were supplied within three months with provisions, purchased by the purfers at the island of Jamaica, the cost of which to the public was as follows :

	Paid to the purfers by the public.			Amount of the same provisions at contract prices.			Difference between the two prices; being the loss to the public.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Sandwich -	6,966	12	1	1,312	4	7	5,654	7	6
London -	8,577	2	10	1,517	2	10	7,060	0	0
	15,543	14	11	2,829	7	5	12,714	7	6

The public therefore paid the sum of 15,543l. 14s. 11d. and thereby sustained a loss of 12,714l. 7s. 6d. upon the purchase of provisions, which the contractor ought to have furnished for 2,829l. 7s. 5d. And here we must observe, that the ration, according to the contractor's prices, amounts to 13⁴/₁₀, while the like ration, if manufactured at Deptford, would cost no more than 9¹/₂d.

The instances which occur of a similar nature are numerous to an immense amount, but do not require particular illustration; more especially as we forbear to detail the extent of the loss which the nation may have sustained from such transactions. The prices at which the respective articles have been charged to the public, we apprehend, could scarcely have prevailed: but as we do not possess sufficient materials to direct our judgement, we decline offering any further opinion upon that subject. We have, however, the most perfect conviction, that if the same mode be adopted in future, for the supplying of your Majesty's ships upon foreign stations with naval and victualling stores, which was pursued during the last war, the loss resulting to the state will be enormous: in the particular case of victualling the fleet at Jamaica, it was evidently for the interest of the contractor to refuse all supply, or at least to furnish the same as sparingly as possible, because all such provisions or stores as the contractor could reserve or keep back might be supplied through the medium of the purfers, at nearly six times the price for each article which he would have received under his contract.

It cannot reasonably be expected that a contractor shall at all times be prepared at a moment's warning to supply a fleet so considerable as that to which we have alluded, when it is not stationary, and therefore a certain degree of indulgence becomes necessary; but that circumstance is too often the cause for representing in plausible terms, to the respective boards at home, ostensible grievances and losses resulting from transactions which have in reality been productive of enormous profit.

For

For the purpose of demonstrating that abuses have not been confined either to particular persons or places, we shall next proceed to state some circumstances with respect to that branch of the service which relates to the victualling of your Majesty's ships in India. Accounts have been delivered by Messrs. Cuthbert and Urquhart, of provisions and stores stated to have been supplied by them to the ships while in India, and during their voyage to Great Britain, to an amount exceeding 1,000,000l. sterling. This immense sum, in its detail, includes transactions so various and extensive, that a minute investigation would far exceed the limits which we have hitherto prescribed to our Reports; nor indeed do we conceive such investigation to appertain to our commission, further than as the same may tend to exhibit proofs of those abuses which require specific regulations for their prevention or correction in future.

The items which we shall select are of small value, compared with the total amount of the whole; but we select these because they are capable of being stated in so accurate and distinct a manner, as neither to be misunderstood nor invalidated. Before, however, we proceed to a comparison, it is necessary to state, that Mr. Cuthbert was agent victualler to your Majesty's fleet stationed in the East Indies, from the 11th May 1780 to the 20th of November 1784, comprehending a period of about four years and a half; more than one year of which time was subsequent to the termination of the war. His purchases of casks, loose iron hoops, and bags, were as follow, viz.

C A S K S.		H O O P S.		B A G S.	
Tons.	Value.	Number.	Value.	Number.	Value.
7,31	£. 37,166 12 5 ¹ / ₄	8,186	£. 837 3 8 ¹ / ₂	211,640	£. 14,323 7 2

Mr. Urquhart was agent victualler for that part of the fleet which remained in India from the 20th of November 1784 to the 12th of May 1785; and afterwards at the Cape of Good Hope, on the voyage homeward, for the Defence, Eagle, and Worcester; which ships, together with the Bristol, Active, and Lizard cutter, include the whole in which he had any concern, except the furnishing of one supply to the Sultan and Eurydice, previous to their departure from Bombay. The purchases made by Mr. Urquhart were as follow, viz.

CASKS.

C A S K S.		H O O P S.		B A G S.	
Tons.	Value.	Number.	Value.	Number.	Value.
	£. s. d.		£. s. d.		£. s. d.
1,860	8,744 5 4	450	43 2 3	17,789	3,557 16 0
311	2,722 12 8	—	—	2,586	560 6 0
2,171	11,466 18 0	450	43 2 3	20,375	4,118 2 0

The purchases made in the second line were made at the Cape of Good Hope, which suggests the following remark :
 It appears from an estimate, that the following ships, which sailed from Bombay, were supplied at that time with water casks, viz.

The Sultan	485 tons	} The whole were new (exclusive of those which might have been repaired) and supplied one month only before their departure.
Defence	442 ditto	
Worcester	342 ditto	
Eagle	269 ditto	

We doubt whether the ships could possibly stow those quantities; and yet, after a passage of nine weeks, the Defence, Worcester, and Eagle, were again supplied at the Cape of Good Hope with 311 tons of new casks and 2,586 bags, exclusive of a charge for repairing of old casks.

Having premised this necessary information, we now proceed to make the proposed comparison, by contrasting the transactions before stated with those of Messrs. Michie, Hearne, and King, who acted as agent victuallers to your Majesty's fleet serving in India during the preceding war, including a period of seven years, viz. from the 10th of November 1757 to the 30th of November 1764, during all which time the fleet was employed in actual service, and consequently the real expenditure of provisions and stores may very reasonably be estimated to have exceeded, rather than to have fallen short of the quantities which were expended during the agencies of Messrs. Cuthbert and Urquhart.

The whole of the purchases made by Messrs. Michie, Hearne, and King, during the period of seven years before mentioned, appear to have been as follows, viz.

C A S K S.		H O O P S.		B A G S.	
Tons.	Value.	Number.	Value.	Number.	Value.
	£. s. d.		£. s. d.		£. s. d.
1,843	5,617 2 1½	886	66 18 3¼	88,457	3,236 9 6¼

The

The purchases therefore made by Mr. Cuthbert, within the space of only four years and an half, exceeded those made by Messrs. Michie, Hearne, and King, during a period of seven years, in the following enormous quantities, and value, viz.

Excess of CASKS.		Excess of HOOPS.		Excess of BAGS.	
Tons.	Value.	Number.	Value.	Number.	Value.
	£. s. d.		£. s. d.		£. s. d.
5,470	31,549 10 4	7,300	770 5 4¼	123,183	11,086 17 7¼

And the purchases made by Mr. Urquhart, during a few months only, and for a small number of ships, exceed those made by Messrs. Michie, Hearne, and King, during a period of seven years, and for large fleets, as follow; namely, in the casks 328 tons, and in value 5,849l. 15s. 10½d. The bags supplied by Mr. Urquhart amounted in number to 20,375, and those furnished by Messrs. Michie, Hearne, and King amounted to 88,457. But Mr. Urquhart charges 4,118l. 2s. whilst the total cost to the public of those purchased by Messrs. Michie, Hearne, and King, was no more than 3,236l. 9s. 6¼d. But our surprize at this difference ceases, when we consider that bread is frequently purchased, to be delivered on board at the expence of the feller, and the bags to be returned, consequently, that it must depend upon the integrity of the respective parties, whether or not to charge the full price for such bags to the public, although the same was never paid by them.

In addition to the facts before stated, we shall adduce one more, in consequence of the facility with which it may be stated and understood.

During a period of four years and an half Mr. Cuthbert purchased	} 56,876 gallons of vinegar, amounting to 11,894l. 3s. 1d.
Within a few months, and for a small number of ships, Mr. Urquhart purchased	
	} 9,036 gallons, amounting to 2,334l. 18s. 8d.
During a period of seven years, and for the expenditure of a large fleet, Messrs. Michie, Hearne, and King, purchased no more than	
	} 714 gallons, amounting to 6l. 17s. 6d.

We observe, that the prices charged by Messrs. Cuthbert and Urquhart for vinegar exceed in a two-fold proportion those which were charged by Messrs. Michie, Hearne, and King; and moreover, that 3s. 6d. each hath been frequently charged for bags, which might have been purchased, as we understand, for about 6d.

Many other facts might here be stated, and those already mentioned might be accompanied with further observations and detail; but the comparison we have made explains its purposes, and affords a striking contrast of expences, such as points to the abuse, and the source of it; we cannot, however, avoid offering a general opinion upon the victualling of your Majesty's fleets in India during the last war, namely, that of the monies which are stated to have been expended in purchases by the agent victuallers there, amounting to more than one million of pounds sterling, a moiety of that sum, upon the most moderate computation, would have been saved to the public, if that branch of the service had been conducted with zeal and œconomy; and, notwithstanding a very large proportion of every such expence must devolve upon the East India Company, yet we humbly conceive it is no less incumbent upon government to adopt the most effectual and decisive regulations which wisdom and experience can devise, for the prevention or correction of similar practices hereafter, as well because the state is materially interested in the welfare and prosperity of the company, as because the proportion of the loss which must be sustained by the public, is in itself an object of great magnitude and importance.

The motives which directed us in the selection of the facts which we have submitted, were in the first place to confirm the opinion we had entertained, that abuses of the most alarming nature had prevailed at different foreign stations during the last war; and secondly, to ascertain that those abuses had arisen from the want of a general system, such as should correspond with the service to be performed. We are satisfied, that it is in vain to multiply such checks as exist at present; they are sufficiently numerous, and must be nugatory, so long as the several parties, whose official duty it is to detect abuses, participate in them; and from this view of the subject, we trust that we shall be justified in suggesting the immediate establishment of such a system as the one to which we have alluded, being fully persuaded of its propriety, from this general principle, that it is much more easy to stifle intended fraud or abuse upon the public in the birth, than to detect and punish the crime after commission. For these reasons we are of opinion, and recommend, that a commissioner be appointed to reside at Halifax, and likewise at one of the islands in the West Indies, and at Bombay, as also at any other port, during actual war, at which a large fleet may be expected to rendezvous.

That every such commissioner should be a seaman, and that he be selected from among the commissioners of the navy, or of victualling, in order that he may possess knowledge of the duties of the station which he shall be appointed to fill.

That he be responsible for the conduct of every officer and person employed under him, and likewise for every part of the business, both of the naval and victualling departments, which shall be under his direction.

That, in addition to the duties which are at present annexed to the office of commissioner at an out port in Great Britain, every such

commissioner at a foreign station do superintend and controul the execution of all such contracts, as shall from time to time be concluded by the commissioners of victualling at home, for the supply of your Majesty's ships with provisions or stores. That he do correspond with, and be considered as representing, the said commissioners, in like manner as the respective commissioners of the out ports in this kingdom are to correspond with and represent the commissioners of the navy in London.

That he do transmit frequent and correct returns to each of the boards of navy and victualling, of the navy and victualling stores which remain, and of the quantities of each article wanted for future consumption; which returns, if stated with sufficient accuracy, we are persuaded will afford the means of effecting considerable savings to the public.

That he take especial care, that every contractor do keep a complete stock of each species of provisions or stores included in his contract for the use of your Majesty's ships.

That in the event of sudden or unexpected demands, he do produce, either by making immediate purchases in the market, or by contract, to supply the article or articles of provision or stores which may be so required, in like manner, and subject to the same checks, as the respective officers who preside over foreign yards conduct themselves in similar cases, with respect to naval stores; and of which he must transmit the necessary accounts, certificates, and affidavits, without delay.

That no account or voucher be admitted by the navy or victualling offices in London, unless the same shall have been previously sworn to by the party before the commissioner residing upon the spot where the services to which such account or voucher shall apply was executed.

That with respect to services which may be executed in any port or place, at which no commissioner shall be resident, the same be regulated according to the mode which is observed at present, subject only to those variations and checks which we have suggested.

That in time of war the commissioner who shall be resident at Bombay, do proceed with the fleet, upon its sailing from that island for Madras, and return with it to Bombay, provided his absence from his station can in other respects be dispensed with; but that if, consistently with the good of the service, the commissioner cannot proceed with the fleet in person, an officer be appointed to reside at Madras, who shall be subordinate to the commissioner at Bombay, to whom he must regularly report his proceedings; and likewise transmit in duplicate copies of every communication so made by him to the said commissioner, to the navy and victualling offices in London.

That the establishment under each of the commissioners residing at foreign stations do consist of a master attendant, a master shipwright, and a store-keeper, (who shall act also as muster master) with proper clerks under them, the number of whom, as well as of those who shall be employed more immediately under the commissioner himself, must depend

upon circumstances, the nature and extent of the business to be executed, but more particularly upon peace or war.

We would further recommend, that each of the commissioners residing at foreign stations, (the commissioner at Bombay excepted) be paid a salary, clear of all deduction whatever, of 1,200*l. per annum*; that each master attendant be paid, clear of all deduction, a salary of 300*l. per annum*; that each master shipwright be paid a salary, clear of all deduction, of 350*l. per annum*; and that each store-keeper (for his services in such office, and likewise in that of muster master) be paid a salary, clear of all deductions, of 400*l. per annum*; and that each of the said four officers be allowed either a house for his residence, or a pecuniary allowance annually in lieu of the same.

That the salaries to be paid to the clerks upon each of the establishments under the commissioners residing at foreign stations, be regulated according to the proportions, and agreeably to the rates observed in your Majesty's dock yard at Portsmouth.

That the commissioner who shall be appointed to reside at Bombay, the three subordinate officers, and the clerks upon that establishment, be respectively allowed double the salary received by those persons who hold similar stations upon the other foreign establishments, on account of the increased expence to which they will be subjected for their maintenance and support.

That the commissioners of the navy do regulate the hours of attendance for the dispatch of business which shall be given daily by the officers and clerks respectively at each foreign station, that the same may be adapted to the general usage and custom at each place; but that the attendance which shall be so prescribed be strictly enforced, upon the principle suggested in our Fifth Report.

In proposing salaries to be allowed to the respective officers and clerks upon the foreign establishments, we had in view the making of an ample and complete compensation for every other emolument and advantage whatsoever; the allowance of an house to each commissioner and superior officer, or of a sum annually in lieu thereof, excepted. Each commissioner, officer, and clerk, should therefore take an oath of fidelity, and enter into a bond to thrice the amount of his annual salary, agreeably to the terms stated in our Fifth Report; namely, That he will not receive any fee, gratuity, perquisite, or emolument whatsoever, his established salary, and the allowance before mentioned for house rent, excepted; that he will not in any respect act as an agent, nor be concerned or interested, directly or indirectly, in the purchasing or supplying of any provisions, wares, merchandize, or stores, which may from time to time be purchased or supplied for the use of the yard, or of any of your Majesty's ships or vessels, or for any other naval purposes whatsoever; and that he will not demand, take, or receive any premium or valuable consideration whatever, for the appointment of any person to any office or station upon the establishment in question; and in case of default, with respect to any of those particulars, besides forfeiting the penalty of the bond, the person offending should

should be dismissed from his office, and rendered incapable of serving your Majesty in any civil capacity or station whatsoever in future.

We would moreover propose, that every person who shall be instructed with the receipt, or with the payment or disbursement of money, on behalf of the public, do give good and sufficient security, proportionate to the trust which shall be reposed in him.

By proposing that the salaries in general, and the allowance of an house, or of a sum annually in lieu thereof, to each commissioner and superior officer, shall be in full for every emolument and advantage whatsoever, we would be understood to intend, that no allowance is to be made for coals, wood, candles, tin, turnery ware, stationary, or any other article, for consumption in the private houses of the commissioners and superior officers; and we moreover recommend, that when, by advanced age or other infirmities, they shall be incapacitated from rendering service to the public, an annuity be granted to every person, who, on account of age or infirmity, shall be permitted to retire, in the manner and subject to the conditions which are stated in our preceding Reports.

With respect to the appointment of officers and clerks, when vacancies shall happen, we see no reason to alter the mode of proceeding observed at present upon foreign stations, especially as that mode doth not appear to us to have been attended with inconvenience or disadvantage to the service.

In regard to matters of subordinate regulation, we would recommend the observance of those rules which are prescribed to the officers, &c. of the several dock yards and out port establishments in Great Britain, so far as the nature of the service and local circumstances will permit: the simplifying the modes of conducting business, and of official detail and accounts in general; and the establishing of an uniformity of practice throughout every department of your Majesty's naval service, being of great importance to the national interest.

The establishments which in the present Report we have proposed, will be attended with considerable expence; nor can we recommend the receiving of fees from individuals at foreign stations, for the use of the public.

In the progress of our inquiry into the several naval establishments, it appeared that most of the abuses of considerable magnitude originated either at sea, or at foreign ports; the instances we have adduced will justify that assertion, and must be considered as specimens of practices, which we apprehend it is not the object of our commission minutely to explore. Those instances afford, however, sufficient proof, that persons upon whose integrity the greater confidence has been placed, have abused the trust reposed in them, by participating in frauds which it was their duty to have checked and prevented; and that the facility with which vouchers, certificates, and affidavits, are obtained, enabled them to effect their purpose with ease and security. In our reports on the navy and victualling offices in London, we have explained the mode in which those documents are examined and passed, and

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and how much the several officers under those boards rely upon the form and apparent regularity of such vouchers, without duly appreciating their authenticity, or the credit which they deserve, a neglect which we conceive in great measure arises from the difficulties experienced in the detection of fraud, but in a still greater degree from the little success which hath hitherto attended the endeavouring to bring delinquents to punishment. We therefore do not hesitate to declare our decided opinion, that no regulation can be effectual which doth not apply directly to those sources, from whence so much malversation and abuse constantly flows.

We are aware of an objection which may probably be made to the system we have ventured to recommend, namely, that the practices which have been the objects of our censure, have existed under regular establishments. But to this we must answer, that we have sufficient reason to believe, that abuses in the latter case have been considerably less than those which have been the chief subjects of our animadversion; and we are further induced to believe, that the reason why the public did not reap the complete benefit of foreign yards during the last war was, either because those establishments had not been formed when the war began, or that such yards as were then established had been neglected during the preceding peace: consequently the regularity added to the security of a more perfect check, which forms the basis of our expectation hereafter, could not have existed at that time. The system which we have recommended is the best which hath suggested itself to our minds; and if the commissioners who may be appointed to superintend the foreign establishments are properly selected, and execute their trust with attention, zeal, and integrity, we are satisfied that the public will be most amply compensated for the additional expence which may be incurred during the continuance of peace.

For the purpose of bringing into a more connected point of view the result of the several arrangements we have recommended for the different establishments of your Majesty's naval service, we beg leave, in the first place, to observe, that an actual saving will arise from these, under the lords commissioners of the admiralty, the marine pay establishment, the office of the treasurer of the navy, and the sick and hurt office; but that the remaining offices will in time of peace be attended with an additional expence. To compensate which, we refer to the poundage and the other fees, which in our preceding Reports we have recommended to be received for the use of the public. The poundage of one per cent. upon bills paid in course of the navy and victualling services, will amount to more than 10,000*l.* *per annum* in time of peace; and to above 50,000*l.* *per annum* during war. By an account which hath been delivered to us of the bills issued in the course of those services, from the year 1775 to 1786, both inclusive, the total amount appears to have been 36,616,270*l.*; the poundage, therefore, during that period, would, upon an average, have produced 30,000*l.* *per ann.* a sum which in itself is more than adequate to any increase of charge that will arise from carrying into execution the arrangements proposed,
exclusive

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exclusive of other fees, which are to be received by the several offices in London, and also, without including the proportion of the expence which will be incurred by the establishment recommended at Bombay, to which the East India Company may be liable, in consequence of the act of the 21st year of your Majesty's reign.

We have been induced to submit the statement before-mentioned, as a proof that we have kept the increased expence which may attend the same continually within our view; but when the frauds and abuses to which we have adverted in various parts of these Reports, are combined with the immense amount of the expenditure for naval services, we do not hesitate to declare our opinion, that a new system is indispensably necessary, although the establishment of it shall subject the public to the whole of the expence which we have stated, undiminished by the aid of the poundage, and the fees proposed to be received; for we have the most perfect conviction, that a saving of several millions in the prosecution of the naval service would have accrued by a faithful and economical application of the national treasure during the last war; nor can any material benefit or alteration for the better be expected, unless the salaries of persons employed in the several offices, both at home and abroad, shall be rendered adequate to their services and stations.

The management of your Majesty's navy being vested in several boards and subordinate establishments, we have been compelled, for the greater perspicuity, to arrange the result of our inquiry into separate and distinct Reports.

The magnitude, intricacy, and extent of the numerous objects exceeded our expectation, and has prevented that dispatch which may have been expected from us; and with which we could have wished to proceed.—We have considered the several boards, and likewise the subordinate establishments, as branches forming parts of one great system; and have endeavoured to ascertain and allot the duties of each upon principles that are uniform, and calculated for the benefit and convenience of the whole. The correct, regular, and effectual execution of public business in every department, was the first object of our attention. The next, to allot salaries to each, proportionate to the rank of the respective stations, to the abilities required, and to the trust reposed in the several persons appointed to fill them, as an adequate reward for talents and integrity. The unavoidable delay which has attended our Reports upon the naval establishments, enabled us to perceive with satisfaction the exertions to which the institution of our commission has given birth, in several of the offices which we have examined, and the desire of anticipating the correction in part of those abuses to which we have alluded, by adopting some of the regulations we have recommended. We trust that these exertions will be accompanied with additional zeal and effect hereafter, when public services are compensated by adequate salaries, and when the officers are not induced to have recourse to means that are improper and injurious to the public for their support. The more so, as the encouragement we
have

have recommended to reward their zeal and integrity, is at the same time accompanied with the means of detecting with greater facility all mal-practices whatsoever, provided that the commissioners at the head of the respective boards or subordinate establishments duly discharge the trust reposed in them.

Such are the principles which we conceive the legislature intended should direct our judgement in the execution of the commission intrusted to us: principles which, at the same time that they tend to promote and to secure solid advantages to the state, are not inconsistent with that strict œconomy which neither derogates from the honour and dignity of the crown, nor abridges the servant of the public of the due reward of his industry and abilities.

Office of Inquiry,
1st May, 1788.

JOHN DICK, (L. S.)
WM. MOLLESON, (L. S.)
F. BARING, (L. S.)

TENTH

TENTH REPORT.

POST OFFICE.

UPON the 1st of December last, we received your Majesty's order in council, directing us "to proceed upon an inquiry in the office of your Majesty's Postmaster General; to examine and report what officers and clerks are employed in the same; what is the nature of their duty, services, and attendance; what are the salaries, fees, gratuities, perquisites, and emoluments, received by each of them, or their substitutes; and what they may or ought lawfully to have and receive; adding such observations as may occur to us."

We immediately issued our precept to the postmaster general for the necessary returns; which being received, we proceeded to examine Anthony Todd, Esq. the secretary; Daniel Braithwaite, Esq. clerk to the postmaster-general, and the officers and clerks in the secretary's office; John Palmer, Esq. surveyor and comptroller general, Mr. Charles Bonnor, his deputy and resident surveyor, and the officers, clerks, and others in the comptroller-general's office; Samuel Potts, Esq. Comptroller of the inland office, Mr. John Watts, his deputy, and the officers, clerks, and others, employed in the inland department; Augustus Pechell, Esq. receiver-general, and the officers and clerks in his office; William Fauquier, jun. Esq. accountant general, and the officers and clerks in his office, John Maddison, Esq. secretary, Charles Jackson, Esq. comptroller of the foreign office, Mr. John Starr, his deputy, with the officers, clerks, and others employed in the foreign department; John Stanton, Esq. comptroller, William Ward, Esq. collector, and Mr. Thomas Hyett, accountant of the bye and cross road office, with the officers and clerks in that office; Charles Walcot, Esq. comptroller, Mr. John Painter, collector, and Mr. Thomas Dilkes, accountant of the penny post office, with the officers and clerks belonging to that office; John Walcot, Esq. agent at Dover; Charles Cox, Esq. agent at Harwich; Benjamin Pender, Esq. agent at Falmouth; and Henry Penton, Esq. court-post; together with Samuel Palmer,

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Palmer, Esq. solicitor to the office, and Anthony Parkin, Esq. his deputy and assistant.

From whom, and the papers, returns, and accounts transmitted to us, we have obtained the following information :

By an act of parliament, passed in the ninth year of the reign of her late Majesty Queen Anne, one general letter office and post office was erected and established in London, for the receipt, conveyance, and distribution of all letters and packets whatsoever, to or from any part of the British dominions or territories, or to and from any other kingdom or county beyond the seas ; by the said act her Majesty, her heirs and successors, were empowered to constitute and appoint from time to time, by letters patent under the great seal of Great Britain, one master of the said general letter office and post office, by the name and stile of postmaster general, which officer and his deputy and deputies, by him thereunto duly appointed, and his and their servants and agents, and no other person or persons whatsoever, were authorized from time to time, and at all times, to receive, take up, order, dispatch, send post, carry and deliver, all letters and packets whatsoever, which should be sent to and from all and every part of the British dominions, and also to and from all and every the kingdoms and countries beyond the seas, where he shall settle, or cause to be settled, posts or messengers for that purpose.

The present establishment of the general post office is—the postmaster general, which office is at present executed by two persons ; a secretary and clerk to the postmaster general ; six clerks in the secretary's office ; a surveyor and comptroller general, his deputy and resident surveyor ; a clerk to the comptroller general ; a resident surveyor on the old establishment ; seven riding surveyors ; an accountant for the deputy postmaster's accounts of salary and riding work, &c. ; two established and three extra clerks ; a letter bill clerk and his assistant ; a superintendant of mails and mail coaches and his assistant ; a messenger and office-keeper : those all belong to the surveyor and comptroller general's department.

In the inland department, there are a comptroller of the inland office, and his deputy ; a comptroller of the bye nights, and his deputy ; eighteen senior clerks and eighteen assistants, twenty junior clerks, a deputy window man, a forter to the pan, a mail-maker, a bag-maker, bag-man, four inspectors of carriers, coachmen, and watermen, four established messengers, four supernumerary and two extra messengers, a house-keeper and chamber-keeper to the postmaster general, an inspector of the sorting duty, and superintendant of the London delivery ; an inspector of inland letter carriers, and his deputy ; an alphabet man ; 110 established letter carriers ; twelve supernumerary letter carriers : one of the senior clerks and one of the assistants act as inspectors of franks ; one of the seniors also acts as window man, and one of the juniors as his deputy, and eighteen of the established letter carriers act likewise as forters. In

In the foreign department there are, a secretary, a comptroller, and his deputy, seven clerks, a messenger, and twelve letter carriers.

A receiver general and two clerks, an accountant general, his deputy, and four clerks.

A comptroller, an accountant, and collector in the bye and cross road office, with four clerks, an inspector of dead letters, and an office-keeper.

A comptroller, accountant, and collector for the penny post office, with five chief forters, twelve other forters, four office men, forty-three town letter carriers, six couriers, thirty-three country letter carriers, and seven supernumeraries.

Three agents for packet boats, a solicitor, and court post, with a number of deputy postmasters and agents at home and abroad.

The duty of the postmaster general is, to regulate and settle inland posts in any part of Great Britain, and to and from any part of your Majesty's plantations, and from place to place within the same, or any of them ; to manage, cause to be collected, received, and levied, all and every rates, sum or sums of money, which have or shall grow due or payable by virtue of the several acts of parliament for that purpose ; and to do or cause to be done all other lawful matters and things which belong to the office of postmaster general to execute by virtue of the said acts ; to cause an account to be kept of all the monies as the same shall from time to time arise ; to observe, obey, and perform all such rules, instructions, orders, and directions, in relation to the said revenue, pursuant to the said acts, as he shall from time to time receive under your Majesty's royal sign manual ; and touching the management, ordering, and government of the revenue in the said office, he is to observe such orders and directions as the commissioners of your Majesty's treasury shall from time to time think fit to give him for your Majesty's service, pursuant to the intent and meaning of the said acts : he is to appoint such deputy postmasters, substitutes, accountants, comptrollers, supervisors, collectors, clerks, forters, window men, letter receivers, letter carriers, messengers, and other officers and servants, as the commissioners of the treasury shall think fit and necessary for the service ; he is authorized to suspend, remove, and displace the said persons, or any of them, and to take such security from all as he shall think fit for the faithful discharge of their duty, and of their respective trusts ; he is to establish such salaries and allowances to the said officers for their respective services as the commissioners of the treasury shall approve ; he is also to allow such incident and contingent charges as may arise in the management of the said office, or of the revenue accruing thereby, as hath been usually allowed, or as in his discretion he shall find necessary to be allowed for the better carrying on of the service of the said office, and to cause the said salaries and incident charges to be paid by the receiver general out of the revenues of the said office.

The office of postmaster general being at present executed by two persons, they have each a salary of 1,000l. a year, and an allowance

ance of 1,200l. a year, in lieu of the share of freight on money, formerly enjoyed by the postmaster general; they have also certain fees on commissions and deputations, which in the year 1784 produced 184l. 3s. 3d. making the annual income of each 2,384l. 3s. 3d.; out of which the land tax, 225l. being deducted, makes the net receipt of each 2,159l. 3s. 3d. with an unfurnished house for their residence in the office, and an unlimited allowance of coals, candles, oil, and tin ware; they have the whole patronage of the office, the receiver general, his clerks, and the court post, excepted.

The duty of the secretary is to carry on the general correspondence of the office, and under the direction of the postmaster general to superintend the whole business of the office; to attend the board, take minutes of the proceedings, and to give directions for carrying into execution the orders of the postmaster general.

His attendance is constant, and at all hours, when required.

He has a salary of 200l. a year, reduced by taxes to 155l.; an allowance of 75l. a year from the bye letter office; 100l. a year for coach hire, and certain fees on commissions and deputations, which amounted in the year 1784 to 138l. 12s.; he has a gratuity of 100l. a year from the master of Lloyd's coffee-house, and a commission of 2½ per cent. on the whole amount of the expenditure for packet boats employed at Dover, Harwich, and Falmouth; this he receives as agency from the captains or managing owners of the packets, for receiving the hire, &c. due to them, and paying the same to their order; this agency amounted in the year 1784 to 1,169l. 11s. 4d. (but in a year of war it has amounted to upward of 2,000l.); the above sums, making together 1,738l. 3s. 4d. was the net amount of his income in the year 1784; besides which, he has an unfurnished house in the office for his residence, twenty chaldrons of coals, sixty-four dozen pounds of tallow candles, and twelve dozen pounds of wax candles, annually; with two dozen of arrack, and eight pounds of tea, from the East India company.

He was likewise secretary to the foreign office until July last, when he resigned that employment.

He is part owner of several packet boats employed in the service of the post office on the Falmouth station, but he has declined taking any new concern for the last ten years.

The duty of the clerk to the postmaster general is to assist the secretary in carrying on the general correspondence of the office; to prepare fair drafts of the board's minutes for entering in the journals; to enter all remittances on account of the revenue, from the country postmasters, or from the postmasters and agents abroad, and in the absence of the secretary to acknowledge the receipt of them to the parties; and to deliver such remittances to the accomptant or receiver general, and to take their acknowledgement for the same; and generally to assist in all the business of the secretary's department.

His attendance is constant, and at all hours.

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He has a salary upon the establishment of 60l. a year, reduced by the civil list deduction to 58l. 10s.; he has likewise a net salary of 80l. a year paid out of incidents, and 15l. a year from the bye letter office; the whole amount therefore of his annual salary is 153l. 10s.; he has certain fees upon commissions and other instruments issued from this office, and upon every private express passing through or sent from the office, which fees amounted in the year 1784 to 312l. 6s.; and he has an allowance of 1l. 17s. a year for what is called feast and drink money, making together 467l. 13s.; out of which he paid to his predecessor during his life 4½d. out of every shilling received for fees on expresses, and retained the remainder for his own use; he has besides an allowance of ten chaldrons of coals, and thirty-two dozen pounds of candles, annually.

He is agent to the person who supplies the office and the clerks of the roads with newspapers, from whom he receives 200l. a year for transacting the whole of that business, the principal doing no part of it himself.

He is part owner of three packet boats employed in the service of the post office on the Falmouth station.

There are six clerks employed in the secretary's office; the duty and attendance of five of them, one being vacant, are set forth in the Appendix.

Their salaries, allowances, fees, gratuities, and emoluments are as follows:

Stations.

Stations.	Salaries on the establishment.	Salaries out of incidents.	Salaries from bye letter office.	Allowances.	Fees and gratuities.	Emoluments.	Total.	Deductions.			Net receipt.
								Taxes paid thereout.	Other payments thereout.		
1st clerk	£. s. d. 130 0 0	£. s. d. —	£. s. d. 12 10 0	£. s. d. 3 14 0	£. s. d. 132 0 0	£. s. d. 8 16 0	£. s. d. 287 0 0	£. s. d. 17 10 0	£. s. d. 10 0 0	£. s. d. 10 0 0	£. s. d. 248 18 4½
2d clerk	100 0 0	—	0 0 0	1 17 0	0 0 0	8 19 6	128 16 6	17 10 0	0 0 0	0 10 0	110 16 6
3d clerk	80 0 0	—	0 0 0	0 0 0	0 0 0	7 6 0	87 6 0	0 0 0	0 0 0	0 0 0	87 6 0
4th clerk	80 0 0	—	0 0 0	0 0 0	0 0 0	0 0 0	80 0 0	0 0 0	0 0 0	0 0 0	80 0 0
5th clerk	70 0 0	—	0 0 0	0 0 0	0 0 0	5 5 0	75 5 0	0 0 0	0 0 0	0 0 0	75 5 0
6th clerk	60 0 0	—	0 0 0	0 0 0	0 0 0	0 0 0	60 0 0	0 0 0	0 0 0	0 0 0	60 0 0

The duty of the surveyor and comptroller general is to superintend the whole of the office, including the bye and cross road office, and penny post office; to direct the management of the various post offices, and proper conveyance of the mails all over the kingdom; to correspond with and give directions to the several riding surveyors, and deputy postmasters, the contractors for conveying the mails, and to all persons who are employed in the conveyance, sorting, and delivery of letters; to receive and determine, with the approbation of the postmaster-general, upon all representations or applications for establishing new posts, or alterations in those already established; to attend to and redress all complaints of irregularity in the persons employed in the several departments; to regulate the mode of conducting the business in general, and of stating the accounts of the deputy postmasters, both for their salary and riding work, and attend that the charge against them be accurately made out, and delivered to the accountant general, and that the account of the mail-sent and dead letters be properly examined and stated; to contract for the conveyance of the mails all over Great Britain, attend that they be properly guarded, and generally to superintend all the duties relative to the correspondence of the kingdom.

His attendance is constant, and the performance of the duties of his office occupies his whole time.

He has a salary of 1,500*l.* a year clear of all deductions; out of which, however, he is to defray his travelling and other expenses; he has an unfurnished house for his residence adjoining to the post office; he has coals and candles for his use therein; besides which he has an allowance of thirty chaldron of coals annually.

He also considers himself intitled to 2½ *per cent.* annually upon such sum as the revenue of the post office shall net above 300,000*l.* a year, or an equivalent thereto, although the same is not expressed in his appointment from the postmaster general.

The duty of the resident surveyor and deputy to the comptroller general is to assist that officer in every part of his duty, and in his necessary absence to perform his duty at the general post office, where he is to reside for that purpose.

His attendance is constant, and at present from six in the morning until nine at night, and frequently later.

He has a salary of 500*l.* a year net, and house rent and taxes paid for him, there not being at present a house at the post office for his residence; he has an annual allowance of fifteen chaldron of coals, and forty-eight dozen pounds of candles, with sundry small articles of turnery for household use, as customary to the officers in this office.

The duty of the clerk to the surveyor and comptroller general is to execute such confidential business as may be required of him; his attendance is constant, and he has a salary of 80*l.* a year net.

The duty of the resident surveyor on the old establishment is, or rather was, to examine all applications to the postmaster general for alterations in the course of the post, or for the establishment of new branches, and to report to the board the advantages or disadvantages that in his opinion might probably arise to correspondence, or the revenue, from such alterations or establishments; to consider and report upon all petitions from deputy postmasters for increase of salaries for office duty, or for allowances for riding work; to attend that proper and correct way bills were provided for all the roads and branches, and to fix as near as possible the time necessary for the performance of the riding work of each stage, in order to ascertain the time of the day or night that the mails ought to arrive at every office in the kingdom; this duty he executed until the establishment of the present comptroller general's plan, and the several appointments made in consequence thereof, since which he has not been called upon to execute any part of the said duty.

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His attendance while in the execution of his office, was constantly three days a week, about five hours each day, and at all other times when the business required it.

He has a salary of 300l. a year, reduced by taxes to 232l. 10s. and an allowance out of incidents of 100l. a year net; and 1l. 17s. as his share of feast and drink money; making together 334l. 7s. besides which he has ten chaldrons of coals, and thirty-two dozen pounds of candles annually.

The duty of the riding surveyors is to inspect into the management of the country postmasters; to inquire into the circumstances of every deputy, and his securities; to examine whether he is in arrear, and require him to remit; to instruct the several deputies how to sort, tax, charge, and circulate the letters received at their offices; to explain to them the manner of keeping their accounts; to keep them up to their discipline, in conveying the mails at such a number of miles per hour as their instructions direct; to check and report any impropriety in their conduct; to endeavour to detect all coachmen, carriers, and others, who shall collect, carry, or deliver any letters or packets contrary to law, that they may be prosecuted; and when any alteration is made in the course of the post, or new branch established in their districts, to direct the operations and regulate the same.

Their attendance is as occasion may require, in town or country.

One of them has a salary of 400l. a year, another of 350l. but no allowance for travelling charges; the others have each a salary of 100l. a year, and an allowance of one guinea per day when travelling, and they all have stationary for their use.

The duty and attendance of the accountant, clerks, and others, employed in the comptroller general's office, are stated in the Appendix.

Their salaries and allowances are as follows:

Stations.	Salaries on the establishment.		Salaries out of incidents.		Salaries from the bye letter office.		Allowances.		Fees and gratuities.		Emoluments.		Total.		Deductions.		Net receipt.		
	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	£.	s. d.	
Accountant	-	-	No Salary.	-	-	-	100	0	0	By warrant, specified to be for extra service.	-	-	-	-	100	0	0	0	
1st clerk	-	-	-	-	-	-	0	0	0	-	-	-	-	0	0	0	0	60	0
2d clerk	-	-	-	-	-	-	0	0	0	-	-	-	-	0	0	0	0	80	0
Senior extra clerk	-	-	-	-	-	-	0	0	0	-	-	-	-	0	0	0	0	80	0
2d extra clerk	-	-	-	-	-	-	0	0	0	-	-	-	-	0	0	0	0	80	0
3d extra clerk	-	-	-	-	-	-	0	0	0	-	-	-	-	0	0	0	0	80	0
Clerk of the letter bills and keeper of the cheque book	-	-	-	-	-	-	0	0	0	-	-	-	-	0	0	0	0	54	12
Affiant to ditto	-	-	-	-	-	-	0	0	0	-	-	-	-	0	0	0	0	46	16
First Superintendent of Mails	-	-	Has hitherto received no Salary.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	54	12
Affiant to ditto	-	-	-	-	-	-	0	0	0	-	-	-	-	0	0	0	0	46	16
Messenger	-	-	-	-	-	-	0	0	0	-	-	-	-	0	0	0	0	12	9
House-keeper	-	-	-	-	-	-	18	15	0	-	-	-	-	18	15	0	0	-	-

The duty of the comptroller of the inland office is to see that all the officers, clerks, sorters, and letter carriers attend at the proper hours for dispatch of business, and, if necessary, to enforce such attendance, and to keep them to their duty; to receive the charge of every mail from the sorters, call up the deputy postmaster's bills, to see how far they agree therewith; and to compare such charge with that reported to him by the letter carriers; when agreed, to transcribe the same, and deliver it to the receiver general, that he may receive the amount from each letter carrier, and previous to the late arrangement, under the comptroller general, to regulate the whole business relative to the letter carriers, hear complaints and suspend

pend such as he found necessary; but this duty is now performed by the comptroller general, or his deputy; his attendance is three mornings and three evenings in the week, on what are called the grand days, namely, Monday, Wednesday, and Friday in the mornings, Tuesday, Thursday, and Saturday in the evenings.

In this duty he is assisted by a deputy, who attends at the same time with him.
He has a salary of 200l. a year, reduced by taxes to 155l.; also a salary from the bye and cross road office of 75l. a year net; he has an allowance of 3l. 17s. as his share of feast and drink money, and a gratuity of 100l. a year from the master of Lloyd's Coffee-house; he likewise did receive in the year 1784, 300l. being 50l. from each of the clerks of the roads from their profits on newspapers; out of which he paid his deputy 130l. but such allowance and out payments have since been discontinued; and he derived a net profit in that year from the circulation of newspapers of 477l. 10s. 10d. making his net receipt for that year 981l. 7s. 10d.; besides which, he has two unfurnished rooms in the office, with coals and candles for his use therein, and also an allowance of ten chaldron of coals and thirty-two dozen pounds of candles, stationary for his own use, five evening papers and two Gazettes, and two dozen of arrack annually from the East India Company.

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At present the allowance from the clerks of the roads having been discontinued, and his profits from newspapers decreased, his annual income is reduced to 762l. 8s. 10d.
His deputy has a salary upon the establishment of 100l. reduced by taxes to 82l.; and an allowance out of incidents of 130l. a year, formerly paid him by the comptroller; 1l. 17s. as his share of feast and drink money; making together his net annual receipt 213l. 17s.; besides which, he has an unfurnished house in the office for his residence, five chaldron of coals, and twenty dozen pounds of candles annually.

The duty and attendance of the comptroller of the bye nights and his deputy are the same on the Monday, Wednesday, and Friday evenings, and on the Tuesday, Thursday, and Saturday mornings, as those of the foregoing officers.

The comptroller has a salary of 100l. a year, reduced by taxes to 82l. 10s.; and an allowance of 2l. 18s. 8d. as his share of feast and drink money; he has an unfurnished room in the office, tea chaldron of coals, and thirty-four dozen pounds of candles, and certain articles of stationary for his use, with two dozen of arrack annually from the East India Company; he has the privilege of franking newspapers, and the profits arising from the circulation thereof, which are so much reduced, and the payments thereof such, that in the year 1784 he was a loser thereby of about 6l. which reduced his net receipt in that year to 79l. 8s. 2d. although he has cleared formerly about 600l. a year from that privilege: being now received from the out payments, his income last year was 308l. os. 8d.

His deputy has a salary of 60l. a year, reduced by the civil list duty to 58l. 10s.; an allowance of 2l. 18s. 8d. for his share of feast and drink money; he has a room in the office, fourteen pounds of candles, and stationary for his use; he has likewise the privilege of franking newspapers into the country; which in the year 1784 produced him a profit of 193l. 5s. 10d. although he has gained formerly by that privilege about 500l. a year; his net receipt therefore in 1784 was 254l. 14s. 6d.; but some of the out payments having been since discontinued, his income has increased.

The duty and attendance of the eighteen senior clerks, their assistants and juniors, is set forth at large in the Appendix; they are properly sorters; the kingdom being now divided into nine divisions, a senior and his assistant are attached to each, and attend together alternate, mornings and nights, and the juniors act as occasional assistants to those seniors who are employed on other duty, such as window men, inspectors of franks, &c.

Their salaries, allowances, fees, and gratuities, are as follows:

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Stations.	Salaries on the establishment.	Salaries out of incidents.	Salaries from the bye-letter office.	Allowances.	Fees and gratuities.	Emoluments.	Total.	Deductions.		Net receipt.
								Taxes paid thereout.	Other payments thereout.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Clerk of the West road	60 0 0	—	—	—	396 19 10	—	456 19 10	1 10 0	164 8 0	291 1 10
— Bristol road	60 0 0	—	—	2 18 8	133 15 0	—	196 13 8	1 10 0	—	195 3 8
— Kent road	60 0 0	—	—	2 18 8	241 8 8	—	304 7 4	1 10 0	—	302 17 4
— Yarmouth road	60 0 0	0 50 0	—	1 17 0	190 7 0	—	302 4 0	1 10 0	50 0 0	250 14 0
— of the bye nights	60 0 0	0 20 0	—	111 17 0	—	—	191 17 0	1 10 0	—	190 7 0
Assistant to clerk of the Chester road	60 0 0	—	—	117 2 0	—	—	177 2 0	1 10 0	—	175 12 0
Assistants to clerks of the North, West, and Bristol road	60 0 0	—	—	81 17 0	—	—	141 17 0	1 10 0	—	140 7 0
	60 0 0	—	—	81 17 0	—	—	141 17 0	1 10 0	—	140 7 0
	60 0 0	—	—	81 17 0	—	—	141 17 0	1 10 0	—	140 7 0
										Assist.

Stations.	Salaries on the establishment.	Salaries out of incidents.	Salaries from the bye-letter office.	Allowances.	Fees and gratuities.	Emoluments.	Total.	Deductions.		Net receipt.
								Taxes paid thereout.	Other payments thereout.	
Affiant to clerks of the roads	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 61 17 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 111 17 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 111 17 0
Clerks in the 6th, 7th, and 9th divisions	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 61 17 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 111 17 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 111 17 0
Window man	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 1 17 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 101 17 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 101 17 0
Window man on bye days	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 1 17 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 101 17 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 101 17 0
Senior forters	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 1 17 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 101 17 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 101 17 0
Affiants at the 2d and 8th divisions	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 4 9 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 84 9 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 84 9 0
Affiants at the 3d, 4th, 7th, and 8th divisions	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 14 9 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 84 9 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 84 9 0
Acting affiant at the 6th division	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 29 8 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 79 8 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 79 8 0
Affiants at the 4th and 6th divisions	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 12 12 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 62 12 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 62 12 0
	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 12 12 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 62 12 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 62 12 0
	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 13 13 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 63 13 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 63 13 0
	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 10 10 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 60 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 60 0 0
	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 10 10 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 60 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 60 0 0

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Affiants at the 2d, 5th, 7th, and 9th divisions	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 6 6 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 56 6 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 56 6 0
One of the inspectors of franks	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 6 6 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 56 6 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 56 6 0
Affiants at the 1st, 3d, 5th, and 9th divisions	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 5 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 55 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 55 0 0
Affiant to the bye day window man	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 4 4 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 54 4 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 54 4 0
Tellers and forters	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 4 4 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 54 4 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 54 4 0
Tellers at the 1st, 2d, 3d, and 7th divisions	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 7 10 0	£. s. d. 20 5 0	£. s. d. 0 0 0	£. s. d. 77 15 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 77 15 0
Junior forters	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 50 0 0
Affiant to 1st window man	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 50 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 50 0 0
	£. s. d. 40 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 40 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 40 0 0
	£. s. d. 40 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 40 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 40 0 0
	£. s. d. 80 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 2 10 0	£. s. d. 20 0 0	£. s. d. 0 0 0	£. s. d. 102 10 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 102 10 0

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The established letter carriers have each 14s. a week wages, besides the perquisites of bell money, quarterly acknowledgements, and Christmas boxes. The supernumerary letter-carriers have 8s. a week, and a further allowance from the established carriers when employed.

The letter carriers employed as porters have an addition of 1s. 6d. a day for that duty, and the like allowance for their attendance in the evening, in the newspaper office.

The duty of the secretary in the foreign department is to write all letters, and to keep a regular correspondence with all foreign post masters, relative to the business of the department.

His attendance is daily.

He has a salary of 50l. a year upon the establishment, and another of 100l. out of incidents; he has an allowance of 6s. a week, being 15l. 12s. a year for coach hire; and 1l. 17s. being his share of drink and feast money, making the whole of his net annual receipt 167l. 9s.; besides which he is allowed ten chaldron of coals, and thirty-two dozen pounds of candles annually.

The duty of the comptroller of the foreign office is, to superintend the whole business of the office, and to see that every officer and letter carrier do his duty; to attend the sorting, taxing, and delivery of the letters by the foreign mails; to tell up and charge his deputy with the amount of all letters delivered at the office window; to charge the several letter carriers with the amount of the letters delivered to them, and to transmit weekly a fair state of both, together with an account of the money received on post nights, to the receiver general, and a copy thereof to the accountant general; to enter the number of letters which are received from the countries beyond Scotland, France, and Flanders, and see that they agree with the lists transmitted; to enter all letters and packets for any part of Great Britain or Ireland, which come registered from abroad, and on which a fee is received; to keep an account of such postage as the country post masters have neglected to receive, with foreign letters, and transmit the same to the accountant general, that they may be charged therewith in their quarterly accounts; to examine the quarterly and general accounts from Paris and Amsterdam; and attend that all mis-sent letters are returned, and the proper rebates allowed.

Every Tuesday night it is his duty to attend the sorting and dispatch of the letters for that night's mail, and to tell up the letters which have been paid for at the window that evening, as a check upon the window man, the postage of which sometimes

sometimes amounts to near 200l.; to see the whole be properly sorted, tied up, put into their respective bags, and dispatched; to enter all packets of value which are registered, and seal them up in their proper bags.

His attendance is constant, on account of the uncertainty of the arrival of the mails; he is obliged to be always in waiting, and on the arrival of the mails never leaves the office until the window is opened, and the letter carriers dispatched. On Tuesday nights he remains in the office from five o'clock in the evening until every mail is dispatched, which seldom happens until near two, sometimes three, four, or five o'clock next morning; he also attends several hours on Friday evenings, which is his deputy's night.

He has a salary of 150l. a year, reduced by taxes to 115l. 2s. 4d.; an allowance of 60l. a year from government, and the benefit of circulating newspapers abroad, which in the year 1784 produced him net 895l. 4s. 6d.; he receives a moiety of the fees paid on registering packets of value, sent to, and coming from, foreign parts, which in that year amounted to 140l. 18s.; and a share of the Christmas gratuities, which amounted to 34l. 5s. 8d.; he is also allowed a certain number of newspapers, to the value of 42l. 16s. a year; and 1l. 17s. as his share of feast and drink money, making together 1,290l. 3s. 6d.; out of which he paid about 30l. annually for foreign postage and newspapers; and the remainder, being 1,260l. 3s. 6d. was the net amount of his income in the year 1784; besides which, he has an unfurnished house for his residence in the office, ten chaldron of coals, and thirty-two dozen pounds of candles annually, and stationary for his use.

The duty of the deputy comptroller is to assist the comptroller in the general business of the office; to take in charge all the letters delivered at the office window, and those sent by the penny post; receive and account for the amount, and pay the same, together with the money received on post nights, to the receiver general once a week. Every Friday night he attends the sorting and dispatch of the letters by the mail, of that night, in like manner as the comptroller does on Tuesday nights; he has the care of registering all packets of value sent on that night, and remains in the office until the mail is dispatched, and the whole business finished, which sometimes is not until two, three, four, or five o'clock next morning.

His attendance is constant, being obliged to be always in waiting for the arrival of the mails, when any are due.

He has a salary of 100l. a year, reduced by taxes to 82l.; an allowance of 40l. net from government; and the benefit of circulating newspapers to foreign parts, and of foreign Gazettes in this country, which produced to him in the year 1784, 70l. 12s. 7d.; he has likewise a share of the fees on registering of packets of value, which amounted in the said year to 73l. 2s. and his share of Christmas gratuities to 34l. 5s. 8d.; and of feast and drink money to 3l. 18s. 3d. making together 303l.

393l. 18s. 6d.; out of which he pays an annuity of 50l. to his predecessor in office, and sustains a loss of about 15l. annually on the delivery of letters at the window, and on bad money received; thereby reducing his net receipt to 238l. 18s. 6d. besides which, he has five chaldron of coals, and sixteen dozen pounds of candles annually, and a limited allowance of stationary for his use.

The duty and attendance of the clerks and messengers is stated in the Appendix. Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

Stations.	Salaries on the establishment.	Salaries out of incidents.	Salaries from the bye-letter office.	Allowances.	Fees and gratuities.	Emoluments.	Total.	Deductions.		Net receipt.
								Taxes paid thereout.	Other payments thereout.	
1st clerk	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
2d clerk	90 0 0	—	—	3 18 3	134 9 2	—	228 7 5	15 1 4	213 6 1	
3d clerk	80 0 0	—	—	13 18 3	147 12 8	—	241 10 11	15 1 4	226 9 7	
4th clerk	70 0 0	—	—	3 18 3	55 11 8	—	129 9 11	15 1 4	114 8 7	
5th clerk	60 0 0	—	—	3 18 3	55 8 8	—	119 6 11	15 1 4	104 5 7	
6th clerk	50 0 0	—	—	3 18 3	52 11 8	—	106 9 11	15 1 4	91 8 7	
7th clerk	40 0 0	—	—	3 7 0	44 16 0	—	88 3 0	7 0 8	81 2 4	
	50 0 0	—	—	—	—	—	50 0 0	0 0 8	49 19 4	
Door-keeper	31 4 0	—	—	—	30 0 0	—	61 4 0	0 0 8	61 3 4	

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The senior letter carrier has a salary of 44l. 4s. a year, receives about 30l. in Christmas gratuities, and is allowed three hundred and twelve candles, with paper and packthread; the other letter carriers, the supernumerary excepted, have each a salary of 31l. 4s. a year, with Christmas gratuities, candles, &c. The supernumerary has a salary of 18l. 4s. a year, with candles, &c. and 2s. 6d. a week from such of the others whose duty he executes in case of sickness.

The duty of the receiver general is to receive and pay all monies appertaining to the revenue of the post office; to attend that a proper account be kept thereof, a quarterly state of which is transmitted to the accountant general's office, and an annual state, attested by him, to the office of the commissioners for auditing the public accounts, for their examination. The inland letter carriers and window men pay their receipt into his office thrice a week; the foreign, once a week; the country postmasters and agents abroad remit their receipt in bills or cash to the secretary, who pays the cash over to him, and sends the bills to the accountant general, from whom he receives them; the collectors of the bye and cross road and penny post-offices pay their receipt into his office once a week.

He pays into the exchequer 3000l. every week, pursuant to act of parliament, and at the end of each quarter the balance remaining in his hands, reserving however so much as he may think necessary to answer incidental payments in consequence of the postmaster general's warrants.

He gives security to the amount of 10,000l; himself in 5000l. and two sureties in 2,500l. each.

His attendance is generally three days in the week; namely, Monday, Wednesday, and Friday, those being the established official days of receipt and payment.

He has a salary of 300l. a year, reduced by taxes to 232l. 10s.; he has an allowance of 75l. a year from the bye and cross road office, and a fee of half per cent. upon the amount of the pensions paid to the duke of Grafton and the heirs of the duke of Schomberg, which amounts to 43l. 10s. annually. He has likewise a fee of one per cent. upon the amount of the money remitted to the postmasters at Paris, Bruxelles, and Amsterdam, which produces to him about 80l. annually; he has an allowance of 13l. a year for coach hire, and 11. 17s. for his share of feast and drink money, making together about 445l. 17s.; besides which he has ten chaldron of coals, and thirty-two dozen pounds of candles annually, with a limited allowance of stationary for his use; and occasionally derives an advantage from the use of the public money in his hands.

There are two clerks employed in his office; their duty and attendance are set forth in the Appendix.

Their salaries, allowances, fees, gratuities and emoluments, are as follows:

Stations.

(268)

Stations.	Salaries on the establishment.	Salaries out of incidents.	Salaries from the bye letter office.	Allowances.	Fees and gratuities.	Emoluments.	Total.	Deductions.		Net receipt.
								Taxes paid thereout.	Other payments thereout.	
1st clerk	£. s. d. 50 0 0	£. s. d. 100 0 0	£. s. d. 12 10 0	£. s. d. 1 17 0	£. s. d. 73 0 0	£. s. d. —	£. s. d. 237 7 0	£. s. d. —	£. s. d. —	£. s. d. 237 7 0
2d clerk	£. s. d. 100 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. 47 0 0	£. s. d. —	£. s. d. 147 0 0	£. s. d. —	£. s. d. —	£. s. d. 147 0 0

The duty of the accountant general is, to attend that all accounts relative to the revenue of the post office be properly kept and stated in his office; to examine, sign, and transmit the deputy postmaster's quarterly accounts; to examine and sign tradesmen's bills, the solicitor's and other bills for services performed, packet warrants, &c.; to examine, sign, and attest the annual general account of this revenue; to examine, sign, and attest the annual cash account, and transmit both to the auditor's office.

His attendance is as occasion requires; at the time of making up the deputy postmaster's quarterly accounts he attends three days in the week, for the purpose of examining and signing the said accounts, and at all other times when necessary.

He has a salary of 300l. a year, reduced by taxes to 232l. 10s.; he has an allowance of 75l. a year from the bye and cross road office, and of 100l. a year for house rent, and 1l. 17s. being his share of feast and drink money, making together 409l. 7s.; besides which he has ten chaldron of coals, and thirty-two dozen pounds of candles annually, and stationary for his use.

He is allowed a deputy, and there are four clerks employed in his office.

The duty of his deputy is, to assist in examining and stating all the accounts, and to superintend the business performed by the clerks; to keep a journal of all accounts; to post the articles from the journal into the ledger; to make out and bring to a correct balance the annual general account of this revenue, and to prepare an exact yearly statement of the gross and net produce thereof.

His attendance is daily from nine to two o'clock, and at all other times when necessary.

He has a salary of 170l. a year, reduced by taxes to 153l. 15s. and an allowance of 1l. 17s. being his share of feast and drink money; making together 155l. 12s.; besides which, he has five chaldron of coals, and sixteen dozen pounds of candles annually, and stationary for his use; but not having occasion for the coals and candles, he generally commutes them for money from the tradesmen who ought to supply them; the amount of which defrays his taxes, and thereby makes his annual income about 173l.

The duty and attendance of the clerks are stated in the Appendix.

Their salaries, allowances, fees, gratuities, and emoluments, are as follows:

(269)

Stations.	Salaries on the establishment.	Salaries out of incidents.	Salaries from the bye letter office.	Allowances.	Fees and gratuities.	Emoluments.	Total.	Deductions.		Net receipt.
								Taxes paid thereout.	Other Payments thereout.	
1st clerk	£. s. d. 100 0 0	£. s. d. —	£. s. d. —	£. s. d. 1 17 0	£. s. d. 12 0 0	£. s. d. —	£. s. d. 113 17 0	£. s. d. —	£. s. d. —	£. s. d. 113 17 0
2d clerk	£. s. d. 70 0 0	£. s. d. —	£. s. d. —	£. s. d. 1 17 0	£. s. d. 0 0 0	£. s. d. —	£. s. d. 71 17 0	£. s. d. —	£. s. d. —	£. s. d. 71 17 0
3d clerk	£. s. d. 60 0 0	£. s. d. —	£. s. d. —	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. —	£. s. d. 60 0 0	£. s. d. —	£. s. d. —	£. s. d. 60 0 0
4th clerk	£. s. d. 50 0 0	£. s. d. —	£. s. d. —	£. s. d. 0 0 0	£. s. d. 0 0 0	£. s. d. —	£. s. d. 50 0 0	£. s. d. —	£. s. d. —	£. s. d. 50 0 0

The duty of the comptroller of the bye and cross road office, who is also resident surveyor, is to superintend the conduct of all the officers belonging to this office, and of the deputy postmasters belonging to it; to receive their remittances, and deliver them to the accountant and collector for this branch, in like manner as the secretary does in the general office; and to call upon and represent to the board, when necessary, all deputies who may be too far in arrear.

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His duty, as resident surveyor, was to consider of all plans for the alteration and extension of this branch, and report thereon to the postmaster general; but since the appointment of the comptroller general, that officer has taken the whole of this duty upon himself.

His attendance is generally thrice a week, about three or four hours each day, as the business may require. He has a salary of 500l. a year, reduced by the civil list duty to 487l. 10s.; he has also an allowance of 100l. a year for house rent, and of eight guineas a year for stationary, making his net income 595l. 18s.; besides which he has twenty chaldron of coals, and sixty-eight dozen pounds of candles annually.

The duty of the accountant is similar to that of the accountant general in the general office; he keeps and states the like accounts for this branch, receives and enters the bills from the deputy postmasters, examines all tradesmen's bills, warrants for salaries, and for other payments, and occasionally assists in the duty of the comptroller when he is absent.

His attendance is daily from ten till two o'clock, or later, if the business requires it. He has a salary of 200l. a year, reduced by the civil list duty to 195l. and an allowance of four guineas a year for stationary, making his net income 199l. 4s.; besides which he is allowed four chaldron of coals, and thirty-two dozen pounds of candles annually.

The duty of the collector is to receive from the comptroller and accountant all bills and cash remitted on account of this branch, and also from all other persons having payments to make on account thereof, and to give receipts for the same; to pay all salaries and other charges relative to this branch, and to keep regular accounts of his receipts and disbursements, and to make up and attest an annual account thereof; to pay over to the receiver general the balance remaining in his hands, which he generally does at the end of each quarter; reserving from four to five thousand pounds in his hands, to assist the receiver general in his weekly payments into the exchequer, and to defray the current expences of the office.

He gives security in the sum of 2000l. himself and two sureties.

His attendance is daily, from ten till two o'clock.

He has a salary of 200l. a year, reduced by the civil list duty to 195l. and an allowance of six guineas a year for stationary, making his net annual income 201l. 6s.; besides which he is allowed four chaldron of coals, and thirty-two dozen pounds of candles annually.

There are four clerks, an inspector of dead letters, and office-keeper employed in this office; their duty and attendance is stated in the Appendix.

Their salaries, allowances, fees, gratuities and emoluments, are as follows:

Stations.	Salaries on the establishment.	Salaries out of incidents.	Salaries from the bye letter office.	Allowances.	Fees and gratuities.	Emoluments.	Total.	Deductions.		Net receipt.
								Taxes paid thereout.	Other Payments thereout.	
Comptrollers, and first clerk	£. s. d. 100 0 0	£. s. d. 0 0 0	£. s. d. — — —	£. s. d. 0 0 0	£. s. d. 7 7 0	£. s. d. — — —	£. s. d. 107 7 0	£. s. d. 2 10 0	£. s. d. 0 0 0	£. s. d. 104 17 0
Accountants, and second clerk	60 0 0	20 0 0	— — —	0 0 0	5 10 0	— — —	85 10 0	1 10 0	0 0 0	84 0 0
Comptrollers, and third clerk	50 0 0	20 0 0	— — —	0 0 0	2 2 0	— — —	72 2 0	0 0 0	0 0 0	72 2 0
Collectors, and fourth clerk	60 0 0	0 0 0	— — —	0 0 0	5 10 0	— — —	65 10 0	1 10 0	0 0 0	64 0 0
Inspector of dead letters	80 0 0	0 0 0	— — —	0 0 0	0 0 0	— — —	80 0 0	2 0 0	0 0 0	78 0 0
Office and store-keeper	40 0 0	0 0 0	— — —	26 0 0	5 0 0	— — —	71 0 0	0 0 0	26 0 0	45 0 0
										(271)

The duty of the comptroller of the penny post is to examine into the accounts of the receipts and payments of the collector, and attend that the several officers and clerks execute properly the duties of the office.

This office is executed by deputy; the attendance therefore of the principal is dispensed with.

He has a salary of 200l. a year, reduced by taxes to 165l.; an allowance of 30l. a year for house rent, and the use of a house

a house in Coventry-street; besides which he is allowed ten chaldron of coals, and thirty-six dozen pounds of candles annually; the coals he commutes for money at the yearly market price of the article, which produced him last year 17l. and a limited allowance of stationary, to the value of 8l. 10s. which he also receives in money: his net annual income therefore is 220l. 10s.; and he pays his deputy by giving him the use of the house in Coventry-street, which the deputy lets for 24l. a year.

The duty of the accountant is to keep an account of the receipts at the several receiving houses, which being chequed at the chief office, he enters in a ledger, and every six weeks makes out tickets for the collector of the money received by each during that period, deducting from the amount one penny in every ten, which is the allowance to the receivers for their trouble, and strikes the clear balance to be received from each: he also makes out a yearly account of the whole, which is signed by him, and by which he checks the annual amount of the collector.

This office is at present executed by deputy, the attendance of the principal being dispensed with.

He has a salary of 70l. a year, reduced by the civil list duty to 68l. 5s. and a share of what is called the fifths, being the sum arising from the additional penny paid on all country letters, which is divided amongst the following five persons—the accountant, the collector, the chief sorters at the chief office, at the Westminster and South offices; his share thereof amounts usually to about 92l. annually, out of which he pays 10l. a year to the clerk of the chief sorter at the chief office; which reduces his net receipt to about 150l. a year, out of which he pays his deputy; he is likewise allowed four chaldron of coals and thirty-two dozen pounds of candles annually.

The duty of the collector is to receive the money arising from the carriage of penny-post letters; to pay the salaries, wages, and other disbursements appertaining to this office, and the balance to the receiver-general, which he generally does once a quarter, reserving only in his hands a few hundred pounds for the current expences of the office; he makes out an account for each office and receiving house, from the tickets sent to him by the accountant; he sends the several accounts to the receivers, who pay the balance due from them to the chief office of their district, from which he receives the amount every six weeks, and charges himself therewith; at the end of the year he makes out a general account of his receipts and payments, and strikes a balance, which account is examined and signed by the comptroller and accountant of this office; it is then transmitted to the accountant-general, examined and signed by him, and afterwards au-

thenticated by the signature of the postmaster-general; the collector then attests the account, and delivers it with the vouchers into the office of the commissioners for auditing the public accounts.

He gives security in the sum of 2,000l. with two sureties: his attendance is occasional, as the business requires it.

He has a salary of 70l. a year, reduced by the civil list duty to 68l. 5s.; an allowance of 32l. a year for horse and boat hire, and a share of the fifths, amounting to about 92l.; he receives fees from tradesmen on paying their bills, to the amount of about 9l. 6s. a year; making his annual income about 201l. 11s.; besides which he is allowed four chaldron of coals, and thirty-two dozen pounds of candles annually; he pays 10l. 10s. a year to the five chief sorters at the chief offices for collecting the revenue from the receiving houses, and 10l. a year to the clerk at the chief office, and 130l. a year to his predecessor Mr. Caldwell during his life, thereby reducing his net annual receipt to 51l. 1s.; he makes 15l. to 20l. a year from the use of the public money in his hands.

The duty of the chief sorter at the chief office is to superintend the whole of the business of the penny post in general, as well as the special duties of his particular district; all the inland and foreign letters which are to be delivered by the penny-post are sent to this office, and he is accountable for the amount of the postage, which he pays to the receiver-general, that of the inland thrice a week, and of the foreign once a week, which postage he pays in advance, not receiving it so soon from the other offices and receiving-houses; he examines all dead letters before they are returned to the dead letter office; he appoints the letter-carriers to their respective walks, and takes of the clerks and letter-carriers belonging to his district, and collects the revenue arising in the said district, which he pays to the collector.

His attendance is constant, and at all hours when required.

He has 18s. a week as wages, making 46l. 16s. a year; an allowance of 10l. a year for sorting the general post letters, and of 10l. more for advancing the postage thereof; he has a share of the fifths, which, being one penny in every ten-pence received, amounted last year to 190l. 11s. 10d.; he likewise receives a share of the fees paid by the letter-carriers on filling up their bonds, which amounted in that year to 5l.; he has 1s. on every birth-day of the royal family, which amounts to one guinea a year; he has a gratuity from the East India company of five guineas a year for taking care of their letters, he receives three guineas a year from the collector, for collecting the revenue in his district; and derives an emolument of about 16l. a year from the sale of candles, more being issued to him than he distributes or consumes;

out

out of the above sums he pays his clerk 20l. a year; and the remainder, being about 265l. 14s. 10d. is the net amount of his annual income; besides which he has unfurnished apartments in the office, ten chakron of coals annually, and a limited allowance of stationery.

The duty and attendance of the other four chief forters are stated in the Appendix.

Their wages, allowances, and emoluments, with those of the sub-forters or clerks, are as follows:

Stations.	Salaries on the establishment.	Allowances.	Fees and gratuities.	Emoluments.	Total.	Deductions.		Net receipt.
						Taxes paid thereout.	Other payments thereout.	
Chief forter of Westminster district	£. s. d. 46 16 0	£. s. d. 22 12 0	£. s. d. 2 2 0	£. s. d. 41 1 0	£. s. d. 112 11 0	£. s. d. —	£. s. d. —	£. s. d. 112 11 0
Chief forter of the St. Clement's district	£. s. d. 46 16 0	—	£. s. d. 3 2 0	£. s. d. 30 1 0	£. s. d. 79 19 0	£. s. d. —	£. s. d. —	£. s. d. 79 19 0
Chief forter at the fourth division	£. s. d. 46 16 0	£. s. d. 16 12 0	£. s. d. 2 2 0	£. s. d. 6 1 0	£. s. d. 71 11 0	£. s. d. —	£. s. d. —	£. s. d. 71 11 0
Chief forter at the Hermitage division	£. s. d. 46 16 0	—	£. s. d. 1 1 0	£. s. d. 7 1 0	£. s. d. 54 18 0	£. s. d. —	£. s. d. —	£. s. d. 54 18 0
Chief Office.								
Sorter of general post letters	10 0 0	40 0 0	0 10 6	0 10 6	51 1 0	—	—	51 1 0
Senior sub-forters	46 16 0	—	0 5 0	0 10 6	47 11 6	—	0 8 8	47 2 10
Sub forters	39 0 0	—	0 5 0	0 10 6	39 15 6	—	0 8 8	39 6 10
Office man	39 0 0	—	0 5 0	0 10 6	39 15 6	—	0 8 8	39 6 10
	28 12 0	—	7 10 0	0 3 0	36 11 0	—	0 4 4	36 6 8

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Stations.	Salaries on the establishment.	Allowances.	Fees and gratuities.	Emoluments.	Total.	Deductions.		Net receipt.
						Taxes paid thereout.	Other payments thereout.	
Senior sub-forters	46 16 0 at 18s. a week.	—	—	—	0 10 6	—	0 8 8	46 17 10
Junior sub-forters	39 0 0 at 15s. a week.	—	—	—	0 10 6	—	0 8 8	39 1 10
Office man	28 12 0 at 11s. a week.	—	—	—	0 2 7½	—	0 4 4	28 10 3½
St. Clement's Office.								
Senior sub-forters	46 16 0 at 18s. a week.	—	—	—	0 10 6	—	0 8 8	46 17 10
Junior sub-forters	39 0 0 at 15s. a week.	—	—	—	0 10 6	—	0 8 8	39 1 10
Office man	28 12 0 at 11s. a week.	—	—	—	0 2 7½	—	0 4 4	28 10 3½
South Office.								
Senior sub-forters	46 16 0	—	—	—	0 10 6	—	0 8 8	46 17 10
Sub-forters	46 16 0	—	—	—	0 10 6	—	0 8 8	46 17 10
Office man	—	41 1 2	—	—	0 2 7½	—	0 4 4	40 19 5½
Hermitage Office.								
Sub-forters	46 16 6	—	—	—	0 10 6	—	0 8 8	46 17 10

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The letter carriers are paid 11s. a week, have the benefit of Christmas gifts, and an allowance of twenty-six pounds of candles annually.

The duty of the agent for packets at Dover is to receive and forward the French and Flanders mails; to forward all dispatches transmitted to him from the principal secretaries of state, or from any of your Majesty's Ministers abroad; to superintend the conduct of the captains of the packet boats, regulate their sailing, and attend that they duly perform their duty; to execute all such orders as he may from time to time receive from the postmaster general, or from the secretaries of state.

This duty is at present executed by a substitute appointed by the agent, and for whose conduct he is responsible; the agent, however, does attend occasionally.

He has a salary of 150l. a year, reduced by taxes, &c. to 123l. 13s. 8d. he has an allowance of 200l. a year for providing extra boats when the service requires, reduced by agency in London to 194l. 18s. 8d. and an allowance of 10l. a year for stationary; he likewise derives certain emoluments from agency on the passage, which is at the rate of 10s. in every guinea on what is called, allowed freight; the average of which, from the 5th July 1775 to the 5th January 1787, being eleven years and a half, was 941l. 18s. making the average of his net annual receipt 1,270. 10s. 4d. which he now receives for his own use; but previous to the death of Mr. Barham, which happened in October last, he paid to him 800l. a year as a compromise for the clear annual income of this office, which, by order of the postmaster general, dated 16th November 1774, he was directed to pay to him during his life; to indemnify him for such payment, he was to receive from Mr. Lees, his successor in Ireland, the clear annual income of his office, as secretary to the post office there, during the life of Mr. Barham, which was likewise compromised for a net payment of 750. during the life of Mr. Barham, and of 150l. annually after his death; which engagement is now in force, and will add so much to his annual receipt.

The duty of the agent at Harwich is to receive and forward the mails, and other public dispatches, to and from Holland; likewise all dispatches to and from the northern parts of Europe; to direct the sailing of the packets, and attend that the captains perform their duty properly; to prevent any persons from embarking in any of the packets without his knowledge and approbation; to receive the post office proportion of all passage money and freight of money, and to account for the same quarterly to the postmaster general; and to make such payments as are necessary at Harwich.

His attendance is constant, and at all hours when required.

He has a salary of 150l. a year, reduced by taxes to 131l. and an allowance of the passage money, amounting on an average to about 50l. a year; also 10l. a year for stationary, making his annual income about 191l.

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He is not allowed either a house, office, coals, candles, or assistant; all which he finds at his own expence.

The duty of the agent at Falmouth is to receive and forward the public dispatches to and from Lisbon, the West India islands, and America; to muster the men on board the packets before they sail, and on their arrival to send copies of the said musters to the postmaster general; to keep a journal of the winds and weather, of the arrival and sailing of each packet, the names and condition of those in the harbour, and to transmit the same every post to the postmaster general; also of the number of mails at Falmouth; to keep an account of all money received for freight or passage; to pay the necessary disbursements, send an account of the same to the postmaster general once a quarter, and at the end of the year to attest the said account; and generally to superintend the whole of the service relative to the packets at Falmouth.

His attendance is constant.

He has a salary of 230l. a year, and an allowance of 40l. for a clerk, reduced by the civil list duty to 260l. 15s.; he has also an allowance of 4s. out of every four guineas paid by passengers going from or arriving at Falmouth; which last year amounted to 71l. 12s. He has likewise an allowance of 36l. a year for coals, candles, and stationary; he receives certain gratuities from the captains of the packets for keeping their accounts, and for paying money to the families of the seamen during their absence on the voyage, which allowance amounted in the last year to 147l.; but as this is optional, the continuance of it is uncertain; he also receives from the owners of the waggons in which money from the West Indies or America is conveyed to London, ten per cent. on the net amount of the carriage paid to them, which he estimates at 50l. a year; but this too is optional, consequently uncertain. The above sums, making together 565l. 7s. is the whole of his annual income; out of which he pays by order, and during the pleasure of the postmaster general, 100l. a year to the widow of the late agent, 40l. a year to his clerk, and also 40l. annually to a Mr. Pellow, of Penryn, during his life; which payment he engaged to make at the requisition of those by whose interest he obtained the appointment of agent: his net income is therefore 385l. 7s.

He is allowed a house for his residence, but being inconveniently situated, he hires another, for which he pays about 20l. a year more than the rent of the other produces.

He gives security in the sum of 3,000l. with three sureties.

The duty of the solicitor is to commence, carry on, and defend all actions that concern the revenue of the post office; to carry on all criminal prosecutions; to prepare bonds from every person appointed to offices under the postmaster general; and to register the names and residence of their sureties, and in general to execute all law business relative to the post office.

The

The present solicitor performs no part of this duty himself, the whole is executed by a deputy.

The solicitor has a salary of 200l. a year, reduced by taxes to 154l. he has also a net salary of 50l. a year from the bye and cross road office, and an allowance of 1l. 17s. a year as his share of drink and feast money; making together 205l. 17s. a year, which is the amount of his annual income; he has besides ten chaldron of coals, and thirty-two dozen pounds of candles annually.

His deputy has no salary, but derives his emoluments from the fees on the bonds, and from the law charges arising in the department, about one-third of which is generally his profit; he estimates the net amount of his emoluments, in the year 1784, to have been 350l. besides which he is allowed five chaldron of coals, sixteen dozen pounds of candles, annually, and stationary for his use; he has likewise an unfurnished room in the office.

The duty of the court post is to carry all state letters and dispatches from your Majesty's palace of residence, and from the offices of the principal secretaries of state to the first post stage, or to the post office of the postmaster general.

This duty he is authorized by his patent to execute by himself, or his sufficient deputy or deputies, it hath therefore always been executed by deputy, whom he appoints and pays.

He has a salary of 2l. a day, reduced by taxes to about 580l. a year; out of which he pays to his deputy 58l. a year; his net annual income therefore is 522l.

The salaries paid to the officers belonging to the post office at Edinburgh are as follows:

	£.	s.	d.
Deputy postmaster general	400	0	0
Secretary and clerk	240	0	0
Solicitor	50	0	0
Accomptant and clerk	130	0	0
Clerk to the Irish correspondence	30	0	0
Surveyor of bye letters	150	0	0
Affistant	50	0	0
Principal clerk	75	0	0
Affistant	30	0	0
Clerk of the west road	70	0	0
Affistant	50	0	0
Clerk of the north road	70	0	0
Affistant	40	0	0
Clerk of the English road	70	0	0
Affistant	60	0	0
Inspector of dead and mis-sent letters	40	0	0
Letter forter	25	0	0
Letter stamper	30	0	0

Letter

	£.	s.	d.
Letter carrier	27	6	0
Ditto	27	6	0
Ditto	27	6	0
Ditto	27	6	0
Ditto	27	6	0
Ditto	27	6	0
Messenger	27	6	0

Not having an opportunity of examining the parties, we are not enabled to state their duty, attendance, fees, and emoluments.

The deputy postmasters at home and abroad are numerous; by the returns made to us it appears that there was paid to those in Great Britain, for salaries and riding work, in the year 1784, the sum of 48,135l. 8s. 3d.

The salaries and allowances to those in the plantations, and in foreign parts, are as follows:

	£.	s.	d.	
Agent at New York	150	0	0	He has also a pension, as late deputy postmaster general of North America, 150l.
Deputy postmaster general of Canada, 20l. per cent. on the net revenue	-	-	-	
Deputy postmaster general of Jamaica	150	0	0	He has also a pension, as late deputy postmaster general of North America, 150l.
and for clerks, salaries, and maintenance, 160l. currency, or	114	6	0	
Deputy postmaster general at Barbadoes	50	0	0	If the internal postage amounts to as much.
Ditto at St. Vincent's	50	0	0	
Ditto at Grenada	50	0	0	
Ditto at Dominica	50	0	0	
Ditto at Antigua	50	0	0	
Ditto at Tortola	50	0	0	
Ditto at St. Christopher's	50	0	0	
Ditto at Halifax, 20l. per cent. on the net revenue	-	-	-	
Ditto at Port Roseway, 20l. per cent. on the net revenue	-	-	-	
Ditto at New Brunswick, 20l. per cent. on the net revenue	-	-	-	
Ditto at Cape Breton, 20l. per cent. on the net revenue	-	-	-	
Agent at Lisbon	60	0	0	And two per cent. on the remittances he makes to the office.
Agent at Helvoetsluys	120	0	0	

The

The number of packet boats at present employed in the service of the post office is thirty-nine, viz.

- 5 at Dover
- 4 at Harwich
- 5 at Holyhead
- 5 at Milford Haven
- 20 at Falmouth

The present annual expence of which is 45,927l. 6s. 4d.

The amount of the incidental expences for the general office in the year 1784 was, including stationary, 12,684l. 18s. 2d. For the bye and cross road office for the same year 877l. 2s. 7d.; and for the penny post office 1,435l. 2s. 11d.

The amount of the incidental expences, including stationary, for the post office in Edinburgh, for the year 1786, was 2,110l. 8s. 10d.

That the whole annual expence of this establishment may be seen at one view, we have annexed in the Appendix a table, composed from the several documents in our possession, by which it appears that the total of the said expence is 149,029l. 17s.; of which the sum of 141,019l. 10s. 10d. was paid by the public; and 8,010l. 6s. 2d. by individuals.

Such is the state in which we found the office of your Majesty's postmaster general; and such the duty, attendance, salaries, allowances, fees, gratuities, and multifarious emoluments of the officers, clerks, and others belonging thereto.

Considerable alterations and improvements have been lately effected in this department, by the ability, ingenuity, and industry of the present comptroller general; who has not only accelerated the conveyance of the mails, improved the revenue, but established many useful and necessary regulations in the interior of the office, which, previous to his appointment, appears to have been in a very relaxed state of discipline, and in much disorder. To trace his plans and improvements, to recite the whole of the disorder he found in many of the branches, and the many obstacles he had to encounter, would far exceed the bounds we have prescribed for our Reports; we shall, however, notice some of the inconveniencies and evils he has remedied; inconveniencies which affected individuals, and evils which diminished the revenue.

Formerly the persons employed in the inland office were obliged to attend from six or seven o'clock in the morning until noon, and sometimes late in the afternoon, preparing the letters inward for delivery; and again from seven or eight at night until one, sometimes four o'clock in the morning, preparing for the dispatch of the mails.

Now

Now the hours of morning attendance are from six to nine, or sometimes eleven in very bad weather, and from five to eight in the evening.

The letter carriers' walks were many of them so extensive as to take up from three to five and six hours in delivering, after they were dispatched from the office; the time is now reduced to two hours, or two hours and a half at the utmost, including the walk from the general post office to the commencement of their delivery.

The letters inwards were sorted by the junior clerks in the office, who being ignorant of the town delivery, the letters were taken into the letter carrier's office in a state that rendered it necessary to re-sort one third of them; which made it often from four to five hours from the arrival of the last mail to the going out of the letter carriers.

By appointing some of the most intelligent letter carriers to sort the letters in the first instance, the time is now reduced to an hour, or an hour and a half on extraordinary occasions, from the arrival of the last mail; besides the advantage gained by the former sorters being employed in opening and examining the contents of the bags as the mails arrive.

The duty in the office was much neglected, and no proper subordination prevailed; the mode of performing the duty was not well calculated either for dispatch or the benefit of the revenue.

An intire new constitution is introduced; the officers are classed according to their seniority; the most experienced are intrusted with a limited controul over the juniors; and rules laid down for effecting a proper subordination, and for enforcing punctuality in attendance.

The irregularity with which the charges were made upon the deputy postmasters gave an opportunity to those fraudulently inclined of returning their bills, and of requiring deductions for overcharges, without detection, for want of a proper check; near four hundred postmasters bills have been returned in one week for correction, the charges not agreeing, or said not to agree, with the actual amount of the letters sent, and the deductions allowed. Many instances, too, have occurred of their bills being considerably undercharged. The entry of the amount of the charges on the deputy postmasters was much neglected; sometimes the amount for many of the post towns not entered for days together.

Proper checks are established, and the nightly charges on such postmasters as frequently return their bills are twice told; and the senior of each division being responsible for the due performance of all duties belonging to it, the bills are now regularly and accurately entered, and every mischarged letter bill and mis-sent letter posted up every Monday in the public office.

A very considerable expence was incurred under the head of extra duty performed by the persons in the inland office; much of which was occasioned by granting extra pay to those who attended in the place of others, who ought, but did not attend; this allowance for extra duty has amounted to 500l. a quarter; it is now entirely abolished; and if one officer attends for another, it is either as his voluntary substitute, or he is paid by the person for whom he acts.

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These

These are some of the principal regulations for the interior of the office lately established by the comptroller general; who has hitherto chiefly confined his attention, where indeed it was most wanted, to the inland department.

Much has been done, but much still remains to be done; in order not only to simplify the duties of the officers, but the compensation for the performance thereof.

The office of surveyor and comptroller general is altogether new; the appointment appears to have been made to enable the present officer to execute his plans for the improvement of correspondence, and of the revenue.

He has, under the postmaster general, the whole direction of the office, and its dependencies.

The island was formerly divided into six districts, to each of which was attached an officer called clerk of the road; it is now divided into nine, to each of which two senior clerks and two assistants are appointed, with juniors under them; some of the seniors are employed in other duty, such as inspectors of franks, window men, and their places supplied by their assistants; the arrangement seems very proper, but an additional number of juniors appears necessary, in order to afford proper relief, and to guard against absence by sickness, or other causes; there are now twenty juniors, including the deputy window man, and porter to the pan; the addition of six more will in our opinion be sufficient; there are two inspectors of franks, a third is necessary, who should be selected from the juniors.

The comptroller of the inland office and his deputy are no longer necessary, their duty being now performed by the officers in the comptroller general's department, and by the letter bill clerk and his assistant; these officers therefore should retire, and the offices be abolished.

The comptroller of the bye nights and his deputy may rank and perform the duty of senior clerks, and their nominal employment as comptrollers should cease.

The duty of the resident surveyor on the old establishment, being now altogether performed by the comptroller general and his deputy, who is now the resident surveyor, that officer should also retire.

The number of extra clerks in the comptroller general's office may, in our opinion, be now reduced to one; and the office-keeper is unnecessary, her duty may be executed by one of the messengers.

As much of the former business of the secretary's office is now executed in that of the comptroller general, the number of clerks may be reduced to four, whose duty ought to be entirely confined to that office, and the examination of the dead-letters allotted to the other two, by which means that business, now considerably in arrear, would be properly executed and kept up. The three juniors in the secretary's office should attend in turn the night duty for expresses. The riding surveyors ought all to be put upon the same footing, and we would recommend certain annual salaries, which we shall specify hereafter, with an allowance of one guinea a day when travelling, to be checked by the accountant

countant from their journals, which ought to be transmitted monthly to the comptroller general's office, for that purpose.

The accountant in this office should at the end of every quarter transmit an exact state of their accounts, as well as those of the deputy postmasters, to the accountant general, to enable him to ascertain correctly the balance due from each deputy.

We find that the deputies usually insert in their accounts, and claim credit for, under the article of dead letters, sundry payments made by them for law charges, chaise hire for officers belonging to the department, taxes on salaries, provisions to private persons, and other incidental expences, amounting to upwards of 1,400l. a year, which are stated in the general account as for dead letters returned, a practice we highly disapprove, as very liable to abuse, and tending to cover expenditures under a head to which they do not belong. We are of opinion that all such payments should be stated in a separate account, which ought to be examined and certified by the surveyor of the district, subject to the approbation and allowance of the postmaster general, previous to their being admitted to the credit of the deputy.

The mail-maker and bag-maker have each annual salaries; that of the former is deducted from the amount of his bills for materials and workmanship: such an extraordinary mode of compensation is improper, and ought to be discontinued; the fair advantage of his business should be allowed him, but he ought not to be permitted to claim an exclusive right, unless upon equal terms, and equal convenience to the office. As the present mail-maker has been long in office, very attentive to his duty, and his emoluments considerably diminished by the new mode of conveyance, we would recommend his being employed in some other situation in the office where attendance is only required at such hours of the day as will afford sufficient leisure for his mail-making; his bill for mail-making, being first properly examined, should be paid every quarter.

The bag-maker ought to be put upon the same footing, and the bag-man, who is properly only a journeyman to the bag-maker, abolished; the sorting of the bags may be performed by one of the messengers.

The number of messengers at present on the establishment is not sufficient for the duty required; many extra persons are daily employed at a considerable expence, and without any security, to assist in performing the various duties belonging to this class.

The morning duty appears to require twelve, and the evening duty sixteen, daily, and on the general nights, viz. Tuesdays, Thursdays, and Saturdays, four and sometimes six more are necessary to bring in the letters from the different receiving houses.

The number of persons of this description therefore necessary is twenty-two, without allowing for sickness, or other causes of unavoidable absence.

To render this part of the establishment complete, and to obviate the various evils arising from the present irregular conduct of the business,

we are of opinion there should be twenty-four persons appointed to perform these duties, who ought to be divided into four classes, viz.

Six senior messengers.

Six junior ditto.

Six assistant ditto.

Six supernumerary ditto.

All new appointments to be to the last class, and the men to rise by seniority, as vacancies happen.

This arrangement will not exceed the present expence, and the various duties will be sufficiently provided for by persons known, and proper for the execution thereof.

The persons called inspectors of carriers, coachmen, and watermen, are unnecessary, and ought to be abolished, it does not appear they are of any use; the duty will be much more effectually performed by the riding surveyors in the country, and by the letter carriers in town, who should be vigilant in detecting all persons conveying letters contrary to law, and have a moiety of the penalty for their encouragement; the deputy postmasters in the country should have the like emolument, upon the conviction of any person detected by them; this and this only will check a practice for which there is now no excuse, from the accelerated conveyance of the regular mails, and by which the revenue is materially injured. Great care should be taken to prevent any clandestine conveyance of letters by the mail coaches.

The deputy postmasters are subjected to a triennial expence, for renewing their deputations, for no other purpose, that we can perceive, but to accumulate fees to the office: they ought to be relieved therefrom, and the first appointment should suffice.

The bye and cross road office is properly a branch of the inland office, though, on account of its original constitution, it has hitherto been kept distinct; the revenue therefrom has increased very rapidly of late, and by the extension of the post to a greater number of towns, and establishing daily posts to many, instead of three times a week, appears still capable of further improvement; since the year 1764 it has been extended to above one hundred towns; the number of towns to which this post reached in that year was two hundred and thirty-two, and only a post thrice a week to each; the number of towns is now three hundred and thirty-four, and most of them a daily post.

The net amount of the annual revenue, previous to the death of Mr. Allen, was 6,000l. per annum; in the year 1764 it was 18,780l. and is now 89,500l.

A special comptroller for this office is now altogether unnecessary, the duty of superintendance and regulation being performed by the comptroller general and his deputy; we are therefore of opinion the office of comptroller of the bye and cross roads ought to be abolished, and the remittances from the country postmasters transmitted to the secretary, as those from the inland deputies now are, and go through the same process; with this difference, that the bills, and an account of the cash remitted, should be sent to the accountant for this office, that the ac-

counts

counts for this branch may be kept distinct; at the end of the quarter the accountant should transmit a state thereof to the accountant general, in order to his inserting the balance in the quarterly accounts of the respective deputies, that there may be one general account for the whole; the accountant, however, should send to each deputy a particular state of his quarterly account for this branch as usual.

The office of collector for this branch is also unnecessary, and ought to be abolished; he only serves as a channel, and that not wanted, to convey the money to the receiver general, to whom it should be paid over at once when remitted by the deputies, in like manner as that for the general post now is, and the necessary payments thereout made by him; thus the receipt will be simplified, and a balance now always remaining in the collector's hands avoided; this arrangement will also save the expence of three clerks in the office, those belonging to the comptroller and collector may be discontinued; one clerk, with the assistance of the inspector of dead letters, will probably be sufficient for the accountant, whose salary, however, ought to be increased, as his duty is very much so within the last twenty years, although the salary now remains as it was then.

The office-keeper should be abolished, and his duty performed by one of the supernumerary messengers.

The present comptroller of this branch being but lately appointed, and having another office in this department, producing upwards of 200l. per annum, which he executes by deputy, we are doubtful whether any compensation should be made to him for the loss of the office: but the collector, having been long an efficient and able officer, ought to have a proper provision for life.

The office of secretary to the foreign department is in our opinion not necessary; the duty has always been performed, until last July, by the secretary to the postmaster general, to whom it ought again to revert.

The allowance of newspapers to the comptroller of this office, which costs the public annually forty-two pounds eighteen shillings, ought to be abolished.

Previous to January last the annual expence for newspapers to the different departments belonging to the post office was 319l. 4s. 3d.; since which time it has been reduced to 134l. 8s. 2d.; but it ought still to be further reduced.

The due execution of the duty in the foreign office requires the assistance of two more clerks, and of one of the supernumerary messengers, who ought to be added to this establishment.

The receiver general now pays into the exchequer 3,000l. weekly, and at the end of the quarter such further sum as the expected demands upon him will admit of, for which he reserves full sufficient, and is thereby enabled to derive some advantage from the public money remaining in his hands, which is improper.

The public money should be lodged in the Bank in the name of the receiver general, who should specify in his drafts the service for which it is drawn, in like manner as the paymaster general of the forces and

treasurer

treasurer of the navy now do. The weekly payment into the exchequer being first provided for, such further payments ought to be made as the balance of cash will admit of.

From an investigation of his weekly receipts and payments, we are satisfied that the amount of the postage received weekly in town will be sufficient, or very nearly so, for the regulated payment into the exchequer; the remittances from country postmasters, particularly when the receipt of the revenue from those of the bye and cross road office is added to his present receipt, will supply sufficient for the current expences of the office, and leave at times a considerable balance, which ought to be paid immediately into the exchequer; a weekly account of his receipts, issues, and remains, examined and signed by the accountant general, should be laid before the postmaster general, and a copy thereof transmitted to the treasury, which account ought to contain the actual receipts and payments during the period; at present he does not charge himself with many articles of receipt until the end of the quarter, neither does he take credit for several payments until that period, though made prior thereto; we are of opinion that the account in future should be a current cash account, by which the actual state of the balance in the Bank will appear, that at the end of the quarter a sum equal to the amount of the quarterly salaries to the officers should be retained, and immediately paid to them respectively, and that the postmaster general's warrants for other services should be paid out of the current receipts of the ensuing quarter; or, if the amount of such demands is known, a sum equal thereto may also be left in the bank to satisfy such warrants. Was the postmaster general to make it a rule to grant all such warrants within one week after the end of each quarter, the whole would be simplified; and as the principal receipt from the deputies is generally in cash about the end of the quarter, there would be money sufficient for all such services; and after the first week the payment of the weekly balances into the exchequer might again take place.

The business of the receiver general's office being increased by that of the bye and cross roads transferred to it, may render the addition of another clerk necessary.

The office of the accountant general ought to form a check upon that of the receiver general; that officer ought to have knowledge of all his receipts and payments, for which purpose not only the bills remitted by the deputies should be entered by him, but the cash remittance also daily, as it is made; and the letter bill clerk in the inland office, and deputy comptroller in the foreign, ought to transmit to this office the amount of the payments made from time to time by the letter carriers and window men; this will not only enable the office to check the receiver general's weekly receipts, but be the means of more regularly substantiating the remittances from the deputies, which at present are chiefly taken from the receiver general's books—a very disorderly mode of proceeding.

All warrants from the postmaster general should be entered in this office previous to payment; which will establish a check upon the credits of the receiver general. This officer is required to examine and sign all bills

bills for articles supplied, or services performed, previous to their being laid before the postmaster general; but such examination only extends to the same being right cast, for he is not empowered to call for the authority for the expenditure, nor for the vouchers of its being duly made.

As the expenditure in the various departments of this office amounts to a very considerable sum annually, we are of opinion that it should be subjected to a very strict controul; and that there ought to be a power vested in the accountant general for the special purpose of examining, certifying, and reporting upon all bills before warrants are granted for payment thereof: he should have power to call for the authority, and to judge of the reasonableness of the charge made, and of the vouchers exhibited to support it, upon all which he should report his opinion to the postmaster general for his information previous to his granting warrants for the amount. We deem such a controul absolutely necessary, and we conceive that the accountant general is the proper person to perform this duty: we are however of opinion that this officer should be independent of the post office, and his appointment originate from the commissioners of your Majesty's treasury.

The deputy to the accountant general appears to be a very efficient officer, and at present not sufficiently paid for the services required of him.

We do not apprehend that the controul being joined to that of accountant general will require any addition to the establishment, or at most a junior clerk; as the duty ought to be chiefly performed by the principal officer, who must be responsible for the due execution thereof.

In the penny post office a special comptroller is in our opinion unnecessary, and ought to be abolished; the place is a sinecure, and has been so for a long time; the accountant ought to be an efficient officer, and to execute the duty in person, not, as at present, by substitute: he ought to be a controul upon the offices and receiving houses, and attend occasionally at all, as a check upon their account of receipts; the business appears to us to be done in too loose a manner; when a reform of this branch takes place, we have no doubt but that proper checks for the benefit of the revenue will be established.

The collector is an officer not wanted; the money is now collected by the chief sorters at the principal offices, and paid to him; it ought to be paid at once to the receiver general, in like manner as we have recommended the revenue from the bye and cross road office, and the necessary disbursements made by him; thus there will be but one office of receipt and issue instead of three.

The number of chief offices may certainly be reduced, and the principal officer at each ought to form the check upon the receiving houses in his district, as the accountant should upon them.

The agents for packets at Dover, Harwich, and Falmouth, ought to execute their duty in person; which indeed they all do, the agent for Dover excepted; who only attends occasionally, but is responsible for the instruments he employs.

Upon

Upon examining this officer, we found that he had formerly been secretary to the post office in Ireland; and upon his present appointment was succeeded there by Mr. Lees, with whom a special agreement was made with respect to emoluments as before stated; it appeared however that Mr. Lees was subjected eventually to an annual payment out of his emoluments to Mr. Treves. Mr. Lees and his office being out of our jurisdiction, we could not call for an explanation of this circumstance from him; but we thought it our duty to examine Mr. Treves, who informed us, that from the friendship of one of the joint postmasters general he received, in August 1774, an engagement from Mr. Lees to pay him an annuity of 350l. during their joint lives and his continuance in office, which annuity was to commence on the death of Mr. Barham, then agent for the packets at Dover, and at that time in a bad state of health; but having recovered, and lived until last October, he has not yet received any part of such annuity.

Mr. Barham living longer than had been expected, Lord Carteret procured also for Mr. Treves, in October 1782, an engagement from Mr. Dashwood, the deputy postmaster at Jamaica, to pay him an annuity of 200l. during their joint lives and Mr. Dashwood's continuance in office, which annuity he has regularly received, and apprehends it was given him as a compensation for the unexpected delay of the other from Mr. Lees: he receives, and is to receive, both those annuities for his own use intirely; he gave no consideration whatever, directly or indirectly, for the same, neither does he perform any duty or service whatsoever to the public on account thereof, and considers these emoluments to have proceeded altogether from the friendship of Lord Carteret.

Whatever may have been the motive, it is our duty to state that such measures are extremely reprehensible, improper, and ought to be discontinued.

In a former Report we have given our opinion, that if the salary of a public officer is too much for the duty required of him, it should be diminished, but that he ought not to be loaded with payments thereout to those who perform no public service whatever.

For the reason before mentioned we think it improper for us to offer any regulation relative to the annuity payable by Mr. Lees; but with respect to that paid by Mr. Dashwood, we are of opinion it ought immediately to cease; by the return made to us, his apparent annual emoluments do not amount to the sum he is charged with the payment of; we must therefore conclude he is permitted to avail himself of indirect means to enable him to perform his engagement; probably by retaining in his hands a considerable balance of public money, of which we shall have occasion to take further notice hereafter, when we come to observe upon the balances due from the deputy postmasters.

The office of solicitor to this department is a sinecure; the whole of the business is executed by a deputy, who derives his emoluments from the quantum of the charges incurred: this mode of compensation may be an inducement to increase those charges improperly, to the injury of the public and of individuals; expences may have been incurred in pro-

secutions

secutions which might have been avoided, and deputy postmasters have been subjected to vexatious applications and charges on failure of their payments, not always from their default, but from irregularity in the accounts transmitted from the office.

The solicitor ought to perform his duty in person; his salary is intended as a compensation for his attendance, and his account of charges strictly examined by the accountant general, in which account every charge incurred in the execution of his duty ought to be inserted; at present the deputy postmasters pay fundry charges for chaise hire, tavern bills, and other travelling expences on prosecutions, which are covered, as before observed, under the article of dead letters.

The whole duty being at present executed by one person, it is evident that one efficient officer is sufficient; that officer ought to be the solicitor himself, otherwise the public are put to an unnecessary expence of near 250l. a year for an officer who from his own acknowledgement is of no manner of use.

The office of court post is a sinecure, and altogether unnecessary; the duty may be very properly performed by any of the messengers in waiting at the secretary of state's offices; we are therefore of opinion, that on the demise or resignation of the present patentee this office ought to be abolished.

It was impossible for us to extend our examination to the numerous class of deputy postmasters individually; we therefore contented ourselves with general returns of their salaries, the regulation of which must in general be left to the judgement of the postmaster general; but we must recommend that they be established and ascertained; after which no alteration or further allowance should be made without his knowledge and approbation.

Upon examining the general quarterly accounts transmitted by the deputy postmaster general at Edinburgh, we find that he constantly retains in his hands a balance of upwards 10,000l. although the amount of his quarterly disbursements never exceeds 3000l. which his current receipts will always supply; we are therefore of opinion no balance whatever should be permitted to remain in his hands, but that he ought to remit weekly the balance of his receipt, and transmit at the same time a weekly state of his receipts and payments, examined and certified by the accountant; in the last week of the quarter he may reserve sufficient to pay the quarter's salaries, and the incidents should be paid out of the current receipt of the ensuing quarter.

His present practice is to remit the specific sum of 7000l. at the end of each quarter, upon which he constantly charges two per cent. exchange, by what authority does not appear; the revenue is thus charged with the annual expence of 560l. which ought not to be permitted: the par of exchange between Edinburgh and London seldom exceeds a half per cent.; but there is no occasion to pay any exchange whatever.

We also observe a considerable sum, 4,394l. 17s. 8½d. always carried forward as the amount of balances due from deputy postmasters in Scotland, at and preceding the 5th of January 1764, without any diminution thereof.

Payment of such balances should be enforced from those who are solvent; and the desperate debts expunged from the account.

The quarterly accounts of the several deputy postmasters ought to be regularly transmitted to them by the accountant general, and a list of the respective balances sent at the same time to the surveyors of the several districts, in order that they may admonish the deputies to remit; and whenever there is occasion to prosecute a deputy for non-compliance, he ought to be immediately dismissed, and his securities applied to.

The accounts of the deputy postmasters in North America, and the West India islands, are at present very imperfect and irregular; upon calling for a state of the balances due from them we could only be furnished with an estimate thereof, which we have inserted in the Appendix; and by which it appears that the sum estimated to be due from those of the West India islands, to the 5th of April last, is 20,624l.; nearly one half of which is due from Mr. Dashwood, the deputy postmaster of Jamaica before mentioned; this calls for immediate attention and regulation; for which purpose we are of opinion a proper person should be sent out, in quality of surveyor, to inspect their accounts, and to regulate their proceedings. The inland revenue in the islands may certainly under due regulation be made very productive; and proper checks ought to be established here, particularly at Falmouth, to ascertain the number of letters to and from America, the West India islands, and Lisbon, which do not pass through London; their accounts from the general office here should be sent to them every quarter, and they ought to transmit a quarterly account of the produce of the inland revenue, attested before the governor of the island, which will be some check upon such accounts.

Having thus offered such observations as have occurred to us on the several special heads of service in this department, we come now to add some general observations upon circumstances not appertaining to any particular class.

Since the accelerated conveyance of the mails, very few expresses have been used; the mail coaches out-running them so much, by travelling at the rate of eight miles an hour, while the expresses go only at the rate of six, according to the old custom of the post; so that a letter dispatched by express from London at twelve o'clock at noon, to any place at the distance of two hundred miles, will not reach so soon as a letter by the mail dispatched at eight at night; this requires regulation; for unless measures are adopted to accelerate the conveyance of letters by express, great inconvenience and prejudice may accrue to the public and to individuals, especially in time of war; there can be no reason why an express should not go at the same rate the mail coaches now do; it may however

however be necessary to advance the price from 3d. to 4½d. per mile, and 1s. per stage to the rider, as a compensation for the increased speed required, which should be enforced by the forfeiture of the allowance for the stage, if not performed at the rate of eight miles an hour.

The practice of permitting the clerks in the dead letter office to receive for their use the postage of such returned letters as are afterwards delivered, we very much disapprove; such postage ought to be applied to the revenue, and not to the use of individuals.

Several of the officers and clerks in this office are part owners of the packets employed in the service of the post office.

The custom of giving certain annual feasts to the officers and clerks in this office at the public expence, ought to be abolished; as also what is called the feast and drink money; and as the inland office now shuts at an early hour, the allowance of lodging money to some of the offices, and of apartments to others, ought to be discontinued: but of all allowances, those of coals and candles are the most enormous; for besides those consumed in the official apartments, there are allowed to sundry officers, for their private use in town or country, above three hundred chaldron of coals, and twenty thousand pound of candles; which several of them commute with the tradesmen for money, or other articles; the amount of the sum paid for these two articles in the year 1784 was 4418l. 4s. 1d.

This immense expenditure ought to be checked, and may now be very considerably reduced, as the night duty is so much decreased; there are also other allowances of tin and turnery wares, &c. all of which ought to be totally abolished.

By an account transmitted to us, and inserted in the Appendix, of the amount of coals, candles, oil, tin ware, &c. delivered for the use of the postmasters general, in one year, from the 5th of January 1784 to 5th of January 1785, it appears that such articles cost the public in that year, and for their use alone, 1336l. 8s. 3d.

We shall propose the abolition of all such allowances, as very liable to great abuse, and certain annual salaries in lieu of all emoluments whatever.

There are many articles in the annual contingent account which will require the strict examination of the accountant general, such as the charges for the petty incidents, which amount to a very considerable sum, and are now we find paid by the comptroller general or his deputy, who also pay the mileage, that is, the regulated price for conveying the mails by the coaches upon the new plan; the guards are now also paid by them, and warrants are issued to the comptroller or his deputy, for the amount, according to an account exhibited by them, without any check or controul, except that of one for the other, and without sufficient evidence of all the payments being actually made to the parties; a copy of the mileage bill, and account of incidents, for the quarter ending the 5th of January last, together with a warrant for the pay of the guards, are inserted in the Appendix. A comptrolling officer ought not to have the disburse of any money whatever; the reason assigned for this practice

is, to render the contractors as dependent as possible upon those under whose immediate direction they act: at first setting out this might have been necessary; it is now no longer so, and may be subject to abuse, therefore ought to be discontinued.

We shall hereafter propose a proper officer to pay the incidents; the mileage and wages of the guards should be paid by the deputy postmasters, and credit given in their quarterly accounts for the same when the payments are duly vouched.

All tradesmens' bills should be carefully examined, both as to quantity and price of the articles supplied or service performed; and, previous to the allowance of any article, a proper authority for incurring the expences exhibited.

The comptrolling officer ought in every instance to check the expenditure, where in his judgement it exceeds the necessity of the service, and by his report draw the attention of the postmaster general thereto; this appears the more necessary, as the contingent expences of this office are very considerable, and may be subject to abuse.

The stationary for this office is supplied by patent, which being near expired, a considerable saving will be produced on this article, when furnished from the public repository.

Much expence is annually incurred for rent, repairs, and purchases of additional houses and ground, yet, after all, the official conveniences are too confined; they may, however, be increased by diminishing a little those of individuals, some of which, as before stated, are now unnecessary, and part of the houses allotted to the postmasters general, who never reside, may be converted to office use. It were to be wished that a more extensive building could be found, of equal situation with the present office, which is in the very center of commercial intercourse.

The compensation to the officers and clerks for the duty done in this office arises from a variety of sources, viz. salaries on the establishment, salaries out of incidents, salaries from the bye and cross road office, allowances, fees on commissions, deputations, and expences, agency, per centage on payments, gratuities, profits on newspapers, &c. by which the accounts are not only intermixed and confused, but many of the officers paid in a manner inapplicable to the duties they perform: our purpose is to simplify the mode of such compensation, and to recommend certain fixed salaries adequate to the trust reposed, and service required, and a general abolition of all fees, perquisites, and gratuities whatever, for the immediate benefit of the officers employed.

In conformity to this principle, we proceed to propose that the postmasters general should have a clear salary of 2,500l. a year each, free from all deductions, and in lieu of allowances for freight of money, fees on commissions and deputations, house rent, coals, candles, tin, and turnery ware, &c.

We would also recommend that a board should be held regularly once a week at least, for the purpose of effectually superintending the management of this great branch of the revenue, and of checking the expenditure thereof: the trust reposed is great, so is the patronage attending it, and

and it is not unbecoming those of the highest rank to see to the improvement and due regulation of so productive a source of revenue, over which they are appointed to preside. No material alterations should be made in the course of the posts, or conveyance of the mails, without their approbation, nor any expence incurred without their knowledge and concurrence; as payment cannot be made for any service without their warrant, before such is granted they should be perfectly satisfied of the propriety of the expenditure, and that it has been made with due attention to the public interest, to which end the accountant general will be found a most useful assistant, who ought to be responsible for his reports, and for the correctness and authenticity of the accounts which he certifies.

The duty of the secretary being much diminished since the appointment of the comptroller general, his salary should be 800l. a year, clear of all deductions, and in lieu of every allowance whatever, with a house in the office for residence, and coals and candles for his use therein only; he ought not to be permitted to act as agent to any person employed in the service of the post office, as it gives him an interest in the amount of an expenditure, the excess of which it is his duty to check; the enormous expenditure upon the packet service last war was a fruitful source of emolument to the present officer, which ought not to have been permitted, being subject to abuse, of which we shall take further notice when we come to treat of that service. As the remittances from the deputy postmasters and others must necessarily pass through his hands in the absence of the postmaster general, to whom they always are or ought to be addressed, he should give security in the sum of 5,000l.

When such remittances are received, they ought to be forthwith entered, and paid over to the receiver general, and at the same time an account of the particulars transmitted to the accountant general.

The salary of the clerk to the postmaster general, who is properly the secretary's assistant, should be 600l. a year; and the salaries of the other four clerks in the secretary's office as follows:

		L.	s.	d.	
1st clerk	-	300	0	0	a year.
2d clerk	-	200	0	0	
3d clerk	-	150	0	0	
4th clerk	-	100	0	0	

free from all deductions, and in lieu of every other emolument whatever.

The salary of the surveyor and comptroller general should continue to be 1,500l. a year clear, with a house in the office for his residence, and coals and candles for his use therein only.

The present officer claims a further compensation, for having suggested and carried into execution the plan for extending and improving the posts, and for the more safe, expeditious, and regular conveyance of the

the mails, by which the correspondence of the kingdom is improved, and the public revenue increased.

His merit certainly entitles him to reward; he states that he understood his original agreement with government to be, that his expences should be paid to August 1784; that an average should be struck off the net revenue of the office to that time, or the month of April preceding; and that he should be allowed two and a half *per cent. per annum* on the future increase of such revenue, which allowance was to include his salary, and every expence for travelling, &c.

It appears, however, by the warrant from the commissioners of the treasury to the postmaster general for his appointment, that their lordships did not understand it exactly in the same light; for by that warrant they direct, that he shall be paid a salary of 1,500*l.* a year, together with an allowance of two and a half *per cent. per annum* on such part of the net revenue of the post office as should at any time exceed the annual sum of 300,000*l.*; with a proviso, that this poundage should not be affected on the one hand by a diminution thereof, occasioned by any future grants or pensions, nor, on the other, by any augmentation of the revenue, occasioned by any additional rate of postage, or by any reforms not connected with the conveyance of the mails within the kingdom of Great Britain: this warrant is dated the 5th of August 1786; no mention is made therein of any allowance for past expences.

On the 11th of October following, the postmasters general issued their warrant for his appointment to the office of surveyor and comptroller general, with a salary of 1,500*l.* a year, clear of all deductions, to include all travelling and other expences whatsoever incidental to the said office, but take no notice of the allowance of two and a half per cent. on the excess of the revenue—for what reason does not appear; but we understand there were doubts how far they were legally authorized to grant such allowance: however, on the same day they granted a warrant to Mr. Palmer for 2,000*l.* on account of his expences for carrying his plan into execution, and another warrant on the 27th of the same month, for the like sum and purpose. In this manner has the matter rested; Mr. Palmer now claims the promised reward for his services, and states, if it should not be thought proper to confirm the original agreement, that he is willing to farm the cross posts or penny posts for his life on certain conditions, as a remuneration for his services. That his proposals may be clearly understood, we have annexed in the Appendix a copy of his letter to us on the subject.

The opposition which Mr. Palmer experienced from the oldest and ablest officers in the service, who represented his plan not only to be impracticable, but dangerous to commerce and the revenue, induced us to examine and to weigh with great attention the numerous documents and information which have been furnished us by both parties, in opposition and in support of the measure.

In consequence thereof we are enabled to state, that Mr. Palmer has exceeded the expectations which he held forth in his first proposal, with
regard

regard to the dispatch and the expence, at the same time that the revenue is augmented; answers are returned to letters in less than half the time, and with a degree of punctuality never experienced before; the expence is at a less rate per mile than upon the old plan, and has been effected for 20,000*l.* *per annum* less than the sum first proposed by Mr. Palmer; and the accounts of the post office are undeniable proofs of the revenue having increased.

In addition to the general opposition which Mr. Palmer experienced, he states that a competition was attempted, by endeavouring to convey the mails upon the old plan with greater dispatch, but after increasing the expence from about 3*l.* a year per mile to 9*l.* the attempt was abandoned.

As an engagement had been entered into about the year 1720, by the postmaster general for the time being, with the late Ralph Allen, Esquire, for farming the cross posts, and which met with the approbation of the public, we were induced to inquire into the particulars, by which we found that those improvements were of a limited nature; that Mr. Allen did not disclose his plan and mode of conducting it for above forty years; and that the profit which he derived therefrom was very large: whereas the improvements suggested and already executed by Mr. Palmer are far more extensive, and of so much importance to the commerce of this country as to have justified the measure, although it had been accompanied with additional expence—at the same time Mr. Palmer has acted with openness, and without reserve, nor is it probable he will ever reap the benefit which Mr. Allen obtained.

We must further observe, that Mr. Allen met with none of those difficulties that Mr. Palmer has experienced, and which required all his activity and perseverance, aided by the firm and liberal support of government, to surmount, against a most powerful opposition, and every obstruction that could be thrown in his way by officers in this department.

The account inserted in the Appendix will shew the produce of the post office revenue for the last thirty years, and which has been increased in consequence of Mr. Palmer's plan. The improvement of this revenue by the extension of commerce, and growing prosperity of the country, had been materially checked by the slow progress of the post, as the speed with which the stage coaches travelled had induced great numbers to prefer that conveyance for their letters, although at the risk of incurring the penalty in case of discovery, and also at an expence of 2*s.* 6*d.* and 3*s.* for every letter or packet; most of those letters are now sent by the post, and if the same dispatch, safety, and punctuality (which are the great features of Mr. Palmer's plan) continue, the conveyance of letters by other means will be prevented.

Under these circumstances, we are of opinion that Mr. Palmer is justly entitled to the compensation he claims, and which is a very small part of that revenue which his ingenuity, activity, and zeal has created, over and above the convenience and numerous collateral advantages which the public, and more particularly the commerce of this country, reap from the safe and speedy conveyance of the mails.

We cannot recommend that the alternative proposed by Mr. Palmer for farming the cross posts or penny post should be accepted, because we think it absolutely necessary, for the purpose of securing to the public hereafter the benefit already derived, and what may be further expected from his plan, that Mr. Palmer should be interested in the productiveness of the whole of the post office revenue, and which might otherwise fall back into its former state of delay, irregularity, and confusion.

The fatigue and anxiety of Mr. Palmer previous to the month of August 1784, must have been immense, and we think it just that his expences to that time should be re-imbursed. The compensation of two and a half per cent. which he claims, should commence when the net revenue of the post office shall exceed 300,000l. a year; and until that *per centage* commences, his expences ought to be paid.

The salary of the deputy comptroller general and resident surveyor should continue to be 500l. a year, with a house in the office for his residence, and coals and candles for his use therein.

The salary of the accountant in the comptroller general's office should be 200l. a year.

	£.	s.	d.
Of the 1st clerk	100	0	0
Second ditto	80	0	0
Extra ditto	70	0	0
Clerk of the letter bills	80	0	0
Assistant to ditto	70	0	0
Superintendent of mails	100	0	0
Assistant to ditto	80	0	0
Inspector of dead and mis-sent letters	80	0	0
His assistant	70	0	0
Riding surveyors, each	100	0	0

with a guinea per day when travelling.

The clerks in the inland department have been chiefly compensated for the severe duty required of them by the profits arising from the privilege of sending newspapers into the country free of postage; this privilege was annexed to the six chief clerks, commonly called the clerks of the roads, whose emoluments thereby were once such as not only to enable them to make a good provision for their families, but to pay thereout the annual sum of 1,300l. to officers and clerks in this department, in aid of their salaries, which on that account were proportionably small from the public; and this situation of clerk of the roads was looked up to as the reward of their long and arduous labour in the subordinate stations of the office.

By a reference to the state of the inland office twenty years back, it appears that about the sum of 8,660l. was appropriated to the payment of the thirty-nine officers then employed in that department, of which 2,060l. was paid by the public, and 6,600l. from the profits on the circulation of newspapers.

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The produce of this privilege has long been decreasing, and is now reduced to about one third of the above sum, from the operation of an act of parliament passed in the year 1764, by which members of both houses of parliament were empowered to have newspapers, votes, and all other printed parliamentary papers, sent by post in their names, free from postage, upon a written notice of the direction of such papers being sent to the postmaster general by the respective members, whose names were to be used, instead of the former mode of franking newspapers the same as letters.

The printers, news-sellers, and others, availing themselves of this privilege, have obtained numerous orders, readily granted, under the persuasion of increasing the stamp revenue: the present number of orders in the office is 6,751, and the number of newspapers sent weekly by the post in consequence thereof is 47,017; these dealers are enabled to supply their customers in the country at a cheaper rate than the clerks in the office can, who are loaded with out payments from their profits, and are obliged to purchase their papers at an advanced price from an officer appointed by the postmaster general to supply them; under such disadvantages, and with such a competition, the decrease of this emolument is not to be wondered at; it has indeed diminished to such a degree, that clerks who used to make from 500l. to 600l. a year clear, after all expences paid, do not even now, when relieved from the out payments, clear half that sum; nay, one of them, who has been forty-six years in office, received only 79l. 8s. 2d. in the year 1784, for his whole official income; the charges on his emolument from newspapers amounting to more than he received thereby.

The postmasters general, sensible of this diminution, lately directed the payments thereout to the other officers and clerks in the office to be discontinued, and re-imbursed some of them out of the revenue; but this is not the only expence to which the public is subjected by the increase of those orders; the number of newspapers to be forwarded every night is now so great, that, in order to prevent the confusion and delay attending the sorting of them with the letters, a separate office is allotted for that purpose, and eighteen extra persons employed, at an annual expence of 400l. to perform the duty of sorting and packing up the newspapers; besides, it is in proof that letters and written papers are frequently enclosed in them, by which the revenue is defrauded, without a possibility of prevention, while the present mode continues, as the number is by far too great to admit of a general search for inclosures.

This is an evil which certainly requires correction, and relative to which we shall hereafter offer some regulations; at present, we proceed to observe, that in our opinion, the privilege of franking newspapers by the clerks of the inland department ought to be entirely abolished, and certain fixed salaries allotted to them in lieu of every other emolument whatever.

In proposing such salaries we must, in justice to the present eighteen senior clerks, recommend larger sums than their successors can be entitled those have been many years in office, and have been looking up to the

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emoluments heretofore attending the fix clerks of the roads, through a long period of hard and unwholesome duty with a scanty income.

Since the establishment of Mr. Palmer's plan, the duty of the clerks in the inland office is neither so severe nor so detrimental to health as formerly; we therefore recommend that those who may be appointed to succeed the present eighteen seniors, be reduced one fifth in the amount of the salaries: we shall now propose for that class,

				£.	s.	d.
The first	6	-	each	500	0	0 a year.
The next	4	-	each	400	0	0
	4 more	-	each	350	0	0
The other	4	-	each	300	0	0

All to rise in rotation upon vacancies, and the successor to the lowest class to enter at the reduced salary of 240l. a year.

The salaries of the eighteen assistants should be as follows:

				£.	s.	d.
4	-	-	each	150	0	0 a year.
4	-	-	each	130	0	0
4	-	-	each	120	0	0
6	-	-	each	110	0	0

The salaries of the twenty-six juniors should be,

				£.	s.	d.
9	as tellers	-	each	100	0	0 a year.
4	-	-	each	90	0	0
4	-	-	each	80	0	0
9	-	-	each	70	0	0

The inspector of franks and window man for the general nights should be chosen from the seniors; the inspector of franks and window man for the bye nights from the assistants; and their deputies from the juniors.

The salary of the inspector of the sorting duty and London delivery should be 100l. a year; and that of the inspector of the letter carriers 80l. a year, and of his deputy 70l. a year; the salary of the alphabet man 80l.; of the chamber-keeper 100l.; and of the house-keeper 100l. a year.

The salaries of the messengers should be,

				£.	s.	d.
6	seniors	-	each	100	0	0 a year.
6	juniors	-	each	60	0	0
6	assistants	-	each	50	0	0
6	supernumeraries	-	each	40	0	0

The salary of the accountant to the bye and cross roads should be 250l. a year, and that of his clerk 150l.; of the inspector of dead and mis-sent letters 80l.

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The comptroller of the foreign office derives a considerable emolument from circulating newspapers abroad; his deputy and some of his clerks have likewise advantages therefrom, and from the circulation of foreign newspapers in Great Britain: although we have proposed that this emolument should be abolished in the inland department, yet we think it may be continued in the foreign; but there is another species of emolument received in this office, namely, the fees on registering packets of value, which ought no longer to be applied to the use of individuals, but to that of the public. The salary of the comptroller, therefore, should be 200l. a year, with such emoluments as he may derive from the circulation of newspapers in foreign countries, and a house in the office for his residence; the salary of his deputy 150l. a year, with the advantage of newspapers for abroad.

		£.	s.	d.
The salary of the 1st clerk	-	120	0	0
2d ditto	-	100	0	0
3d ditto	-	80	0	0

These three to have the benefit of circulating newspapers.

		£.	s.	d.
4th ditto	-	90	0	0
5th and 6th ditto	-	80	0	0
7th, 8th, and 9th ditto	-	70	0	0
Office-keeper	-	50	0	0

The gratuities given by the merchants at Christmas, for the personal attention and civility of the clerks in this and in the inland office, may still, we think, be received for their use, and they have been so considered in apportioning the salaries.

The salary of the receiver general should be 600l. a year, clear of all deductions; the per centage on the remittances to Paris, Amsterdam, and Bruxelles, to cease, and the fees paid on the pensions of the Duke of Grafton, and the heirs of the Duke of Schomberg, to go in aid of the general office fund hereafter mentioned.

The salaries of his clerks as follows:

		£.	s.	d.
1st clerk	-	300	0	0 a year
2d ditto	-	150	0	0
3d ditto	-	100	0	0

The second clerk to the receiver general may, in our opinion, be the proper officer to pay all the contingencies of the office, not now paid by warrant on the receiver-general, and to receive the fees appointed to be taken in aid of the general fund; for this service he ought to have an addition of 50l. a year to his salary, and give security to the amount of 1,000l.; he should render an account quarterly, which being examined and certified by the accountant general, must be laid before the postmasters general for their approbation and allowance,

ance, and at the end of the year incorporated in the receiver general's account. The clerks in the offices from whence instruments issue liable to fees, must keep a check on the receiver, and send weekly to the accountant general a list of the instruments issued on which fees are payable.

The salary of the accountant general, in consideration of his additional duty, should be 700l. a year, but no allowance for house rent; he ought to have power to suspend and discharge any of his clerks upon negligence and misconduct; being responsible for the execution of the duties of his office, his instruments should be under his controul.

The salary of his deputy to be 300l. a year, and of his clerks as follows:

	£.	s.	d.
1st clerk	120	0	0
2d ditto	100	0	0
3d ditto	80	0	0
4th ditto	70	0	0
If another necessary	60	0	0

The salary of the accountant for the penny post office should be 150l. a year; the salary of the chief sorter at the principal office 150l. a year, with a house for his residence at the office, and coals and candles for his use therein only.

The salaries of the other chief sorters should be in proportion to the duty at each office; if the offices are reduced to three, the salary of the chief sorters should be 100l. a year each; if they remain five, then 90l. 80l. 70l. and 60l. a year will be sufficient. The salary of the senior sub-sorter at each should be 60l. a year, and of the juniors 50l. a year; the office men and letter carriers should have 12s. a week wages, in which we include the country letter carriers, who ought not, as at present, to be paid by the second penny, but by settled weekly wages.

The second penny is that demanded on the delivery of all penny post letters without the bounds of the general post delivery; which at present is appropriated to the payment of the country letter carriers and other officers: the letter carriers retain four-fifths of the produce for their wages, and account for the other fifth to the chief sorter at the principal office, who divides such fifth as follows: one quarter to the collector, one quarter to the accountant, and retains a half to himself; out of which he pays 20l. a year to an assistant.

The produce of this second penny is about 2,000l. a year; the whole of which ought to go to the revenue, and the officers and carriers paid by salaries.

Was a second penny to be also demanded on the delivery of all letters within the bounds of the general delivery, which have been put into receiving houses beyond them, it would much increase the revenue, and be equally just.

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The salaries we have recommended to be paid to the officers and clerks in the respective offices, are intended to be in lieu of every other emolument whatever; Christmas gratuities from merchants to the clerks of the inland and foreign office, and the benefit of circulating newspapers abroad, and foreign Gazettees at home, to the officers and clerks of the foreign office, excepted. We must also except the six-pences paid to the established messengers with letters brought to the office after the regulated hour of shutting the gates, and previous to the closing of the mails; this interval is now so short that the perquisite cannot amount to much, and may be divided between the six senior and six junior messengers.

Every officer and clerk ought to take an oath of fidelity, and enter into a bond, containing the like engagements, and subject to the same penalties, as recommended in our Fifth Report; they should also be entitled to a proportionate annuity or superannuation, upon the conditions therein mentioned.

An account of the arrival and sailing of ships from all parts is transmitted to the postmaster general, and sent immediately on the coming in of the mails to the master of Lloyd's coffee house for public information; for which the sum of 200l. is paid annually, which sum is at present divided equally between the secretary and the comptroller of the inland office.

The intelligence should be continued; but as from the early delivery of the letters the master of the coffee house cannot avail himself so much thereof as formerly, we are of opinion the sum of 100l. per annum only should now be paid for such indulgence, which sum ought to go in aid of the general fund.

The salary of the solicitor should continue to be 200l. a year; but he ought to execute the duty in person, and his salary compensate for all attendancies, a charge for which should never be permitted in his bills.

The salaries at present allowed the officers belonging to the post office at Edinburgh appear to us very proper, and may be continued, but they ought to have no other emolument whatever.

The salaries of the deputy postmasters in Great Britain must be regulated as before mentioned.

The salaries and allowances of the deputy postmasters and agents in the plantations and foreign parts appear sufficient; but we must remark that the pensions allowed to the present agent at New York, and to the deputy postmaster in Canada, for the loss of office, are unnecessary, as they are both now employed in the service of the post office with suitable appointments.

Although we have recommended the abolition of fees for the particular benefit of individuals in this department, yet we think it fit that fees should continue to be paid upon certain instruments issuing from this office, and business done therein, according to a table annexed in the Appendix, the produce to be carried in the credit of the revenue, in aid of the expence incurred by the augmentation of salaries; the annual

annual

nual amount, however, cannot be great, nor near equal to the increased expence by salaries, unless assisted by the circulation of newspapers, which formerly enabled the service in this office to be carried on at a very moderate expence to the public.

It has already been stated, that the operation of what is called the franking act, passed in the year 1764, has not only deprived the officers of emoluments which went in aid of the public expence, and which the public must now compensate, but occasioned an annual addition thereto, by the necessity of establishing an office for the sole purpose of receiving, sorting, and packing up of newspapers for the benefit of printers, bookfellers, and dealers, who availing themselves of the known impossibility of examining every cover sent, on account of the large number and late hour at which they are sent, have frequently conveyed therein letters and written papers, otherwise liable to postage.

Thus has the intention of the act been frustrated, which was expressly made "for preventing fraud and abuses in relation to the sending and receiving of letters and packets free from the duty of postage."

Before we proceed to offer the regulations which have occurred to us for the prevention of such frauds and abuses, it may be proper to state, that by the above-mentioned act it is enacted, "that printed votes and proceedings in parliament, newspapers sent without covers, or in covers open at the sides, and signed on the outside by a member of parliament, or directed to a member at any place, whereof he shall have given notice in writing to the postmaster general, shall go free."

Previous to the passing of this act, all newspapers sent free were enclosed in a complete frank.

For several years after passing of the act, the defalcation arising from the written notices or lists was not felt; but since the year 1771 it has increased to such a degree as to become highly detrimental to the public revenue.

The printers and dealers in newspapers have created to themselves a new branch of profitable trade, at the expence of the public, which they have almost drawn a monopoly of into their hands; being enabled to supply their country customers at a much lower rate than the clerks of the post office, who are not only subjected to an extra expence of three halfpence per dozen to the officer appointed by the postmaster general to supply the office with newspapers, and deprived by him of one paper in every quire, but also to contribute considerable sums out of their profits, towards the salaries of other officers in this office.

The price charged by the officers of the post office is 2l. 16s. per annum for a paper three times a week; that by the printers and dealers is 2l. 6s. per annum, being 10s. a year difference; and yet the advantage to the public in general of receiving their papers from the post office is so evident, that the clerks of the post office still retain a quarter share of the business. In order to promote the circulation of newspapers, the accommodation of the public, and increase of the revenue,

we would recommend that a regular newspaper office be established in the general post office, under the direction of a competent officer as superintendant, with one clerk for his assistant, the eighteen letter-carriers at present employed as sorters, and six boys as lappers.

To this office the printers and dealers in newspapers should transmit their lists, and the papers in sheets, which are to be forwarded, where each paper should be put under a cover addressed to the person for whom it is intended, which address may be ready written or printed on the cover, with the office stamp of *newspaper* affixed thereto, and the postage of one penny to all parts of Great Britain charged, upon the superscription of each, to be paid upon delivery, the same as the postage of letters, and carried to the revenue; this will prevent improper enclosures, and will yield a considerable clear revenue after paying every expence, including that of the increased salaries to the clerks deprived of the privilege; and yet the customer may be supplied at less expence than what is now paid to the clerks of the post office for papers sent from thence: to evince this, it is necessary to state, that although the retail price of newspapers is three pence each, the printers sell them at two pence halfpenny, and give one paper gratis in every quire of twenty-four.

About 60,000 papers are at present circulated from the post office weekly by the dealers, and those entitled to frank them officially, which at one penny per week will produce 13,000l. per annum from the general post office at London alone, besides what may be obtained from the circulation of the country newspapers from the towns where they are published; which, for want of the necessary returns, we are not enabled to estimate; but we are informed it may fairly be taken at one half, which together will produce an annual revenue of about 20,000l.

The deputy postmasters at the country towns where papers are published may forward them in the same manner, and at the like rate as from the general office, and should have a small additional allowance *pro rata* for their trouble.

The expence of the establishment proposed at the general post office will be in addition to the present one, for the eighteen seniors, which is per annum

A superintendant, at per annum	-	-	-	£.421	14	0
His assistant, at	-	-	-	150	0	0
Six boys, at 20l. each	-	-	-	70	0	0
				120	0	0

£.761 14 0

Suppose the extra allowances to the country postmasters may amount to

238 6 0

Total expence of the plan

£.1,000 0 0

The produce therefore to the revenue will be about 19,000l. annually; from which the amount of the increased salaries to the clerks being deducted, the surplus will be net gain.

We have reason, however, to believe the sum estimated as the produce of the circulation of country newspapers is so much under-rated, that the excess of that will be sufficient to defray the expence of this establishment, and thus leave a clear annual addition of 20,000l. to the revenue.

The newspapers for members of parliament should be forwarded to their place of residence in town or country, under covers addressed to them, and those sent by them under complete franks.

The officer employed to furnish the office with newspapers, and to transmit the advertisements to the press, for which he is allowed 1s. each every day they are inserted, is and always was unnecessary, and therefore ought to be discontinued, with an annuity during his life.

In the course of this inquiry we have found some offices sinecures, others rendered unnecessary by the arrangements in consequence of Mr. Palmer's plan, and others we have recommended to be abolished; we are however of opinion, that the present possessors of such offices ought not to suffer in their income from regulations made for the public benefit, but that they should be compensated for the loss of office by an annuity during their lives, unless otherwise provided for in the service of government.

The very superior advantages which the internal commerce of this country enjoys at present over all others by the rapid conveyance of letters, induces us to recommend every reasonable endeavour to surmount those obstacles which nature has thrown in the way of a more quick and regular communication with the continent.

The mails by the way of Dover and Harwich are dispatched only twice a week, and at midnight; accompanied with much of the former delay and unnecessary expence; we therefore recommend, that mails should be dispatched six days in every week, if proper regulations can be formed upon the continent for their receipt, and due dispatch on their arrival; and likewise that at all events the foreign mails should be made up at the post office at seven o'clock in the evening, and sent by the same conveyance with the inland mails for Harwich and Dover; by which means letters from hence would reach Amsterdam and Paris in one fourth, and probably in one third less time than they do at present.

In recommending this plan, we have duly considered the expence attending it, which we are persuaded may be compensated by proper regulations, in which case the postage arising from a more frequent correspondence will be an additional revenue to the public.

The material expence which will be incurred from a six days post for the delivery of the letters at Helvoet, Ostend, and Calais, is a greater number of packet boats; those at Harwich cost 470l. each annually at present, and one or at most two more upon that station will be sufficient, and very probably obtained at a reduced price; the benefit

benefit which the packets at Dover derive from passengers is such, that we are persuaded a contract may easily be made to carry the mails six days in the week, at the same price which the post office now pays for two mails: there will be some further expence for clerks and assistants in the foreign office, but which cannot be considerable, as the change of office hours, and the regulations already established for the delivery of the inland letters, will facilitate the business of both departments.

To re-imburse this expence, there will be a saving arise, by dispatching the mails by the coach at seven o'clock, with the abolition of the appointment of agent for the packets at Dover and at Harwich, who receive, in addition to their salaries, a part of the money paid by every person who takes his passage in the packet; and the duty of the agents at those places may very well be performed by the deputy postmasters, with a trifling addition to their present salary; for if the passage money (at a price to be limited by the postmaster general) is received solely for the benefit of the owners of packets, as a consideration for carrying the mails upon cheaper terms, there will remain very little duty for the agents to perform, but the advantages which will arise, from a more frequent and accelerated communication with the continent, are so numerous and important, that we recommend the establishment we now propose, even if it should be attended with additional expence to the public.

The immense expenditure for the packet service has been a principal object of our attention; the magnitude of which, together with the respect due to the public voice, has led us to a minute investigation of the management of that service, not only in its present state, but during the late war, when the expence incurred was so enormous as almost to surpass credibility—1,038,133l. 4s. 9d. was the sum paid by the public for the expence of packet boats from the 5th of April 1770 to the 5th of April 1787, as appears by an account thereof, which we required from the post office, and have inserted in the Appendix.

Upon inspecting this account, the expence for captures, repairs, and hire, naturally attracted our attention, especially as we found many of the officers of the post office were owners of such packet boats, even down to the chamber-keeper; and that the principal officer in this department (the secretary) was not only interested as an owner in several, but had an emolument of two and a half per cent. as agency upon the amount of the whole expenditure, which agency upon the sum above-mentioned must have amounted to very near 26,000l.; add to which the annual gain, as part owner of fundry packets, and the emolument to this officer for the above period from the packet service alone, exclusive of his official appointments, could be little less than 50,000l.

So considerable an advantage, obtained from a service over which it was in part his duty to superintend, and to check every improvident

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expence,

expence, needs no comment; it is only surprizing the continuance of it should have been permitted even to this day.

The various other abuses which have occurred in this service appear to us to have arisen from a too relaxed examination of the expediture, and too great indulgence to those entrusted with the execution.

Before we proceed to state particulars, it may be necessary to set forth the manner in which the service is conducted.

To ascertain this, we required a list of all the packets at present employed, their tonnage, number of men, and the conditions on which they were hired; together with the establishment of a packet boat on the Dover, Harwich, and Falmouth stations; by which it appears that there are thirty-six packet boats now employed, at the annual expence of 45,927l. 6s. 4d.

The hire of those on the Dover station is 412l. 1s. per annum; of those on the Harwich, 469l. 15s. 4d.; of those on the Holyhead, 350l.; and of those on the Falmouth station, 2,129l. 8s. per annum: passing over for the present the former, we shall advert to the latter, where above three quarters of the whole expence is incurred.

By the establishment of a packet on the Falmouth station, they are, or ought to be, of two hundred tons burthen, and navigated with thirty men; the estimate of their wages and victualling is not unreasonable if borne the whole year round; the profit to the owners is estimated at fifteen per cent. per annum on the prime cost, supposed to be 4000l. We apprehend vessels of this burthen can, and have been purchased considerably under that sum; we understand however, that the annual sum of 600l. is paid net to the owners by the captain, who for the remainder of the hire takes the whole risk and charge of manning, victualling, wear and tear, and ordinary repairs upon himself; the owners therefore receive the annual sum of 600l. clear, as their profit, be the prime cost of the vessel what it may, and the advantage to the captain must be what he can save in men's wages, victualling, and repairs, which must be considerable, as it is notorious, that they discharge their men on arriving from a voyage, and re-ship them when ordered to sea; the packets are also kept in constant pay the whole year, even while under repair or under seizure for smuggling; nay, some of them have entered into pay while building, when no possible expence could have been incurred. Upon the whole, the sum paid for hire of the packets upon the Falmouth station, under all the circumstances of such payment, is in our opinion much too high. We shall hereafter propose a mode of carrying on this service more advantageous to the public.

Of the twenty packets now upon the Falmouth station, five are the property of the public, which are paid at the same annual rate with those hired from private owners, deducting only 600l. per annum, estimated to be the owner's profit on those hired; the sum therefore of 1,529l. 8s. 6d. is paid annually to the captain of each, for the charge of manning, victualling, &c.

Rumours

Rumours of imposition by going to sea with less than the regulated number of men, withholding from the public their proportion of the freight of passengers, &c. &c. have reached us; but though they create suspicion of some concealed management, they are not ascertained to us in such a manner as to ground the serious charge of having defrauded the public.

From circumstances which had come to our knowledge, we judged it expedient to call for the following returns:

1st. An account of the refitting and repairing of packet boats belonging to private owners on the Falmouth station, from the 5th of April 1775 to the 5th of April 1788, distinguishing the names and tonnage of the packets; the names of the captains and owners, with their respective shares; the day of their arrival at Falmouth the voyage preceding the repair; the day they received the first mail on board after the repair; the deductions from the hire during the time they were under repair; the sum (if any) paid for hire while under repair; the total sum paid for each packet while under repair at different times.

2d. An account of packet boats belonging to private owners taken during the last war, distinguishing when taken and where; whether any hire was paid after they were taken, and up to what time; if any, the amount thereof; the sum paid to the captains for the loss of provisions, and at what rate; the sum paid to the captains for the loss of private property; the sum paid to the other officers and seamen for the loss of their property; the sum paid on the capture of each packet for the value of the vessel, &c.

3d. An account of packet boats built and purchased by government for the Falmouth station, distinguishing the amount of the first cost and outfit of each; when the allowance to the captain for wear and tear, wages, and victualling, commenced; when each received the first mail on board; the sum paid for such allowance before the first mail was received on board; whether any of the packets were taken, and when; whether any allowance was paid for wear and tear, &c. after they were taken; the amount, if any, of such allowance to each; the sum paid to the captains for the loss of provisions; the sums paid to the captains for the loss of their private property; the total amount of allowances paid on each packet after taken; the day of arrival at Falmouth preceding any repair; the day the first mail was received on board after the repair; the deductions made from the allowances for wear and tear, &c. while under repair; the sums paid for such allowance while under repair; the sum paid for the repairs of each packet; the total amount of the repairs and allowances for each packet; under whose inspection the repairs were carried on; and on what terms the inspectors were paid.

4th. An account of packets seized for smuggling, from the 5th of April 1780 to the 5th of April 1788, distinguishing the names of the captains and owners, with their respective shares; when seized; the time under seizure; when released, and upon what conditions; whether any and what sum it cost government to procure the release; whether any of the officers were dismissed in consequence of the seizure.

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We

We called for those returns in order to ascertain whether there had been any improvident expenditure, and to what amount.

By the account No. 127 in the Appendix, it appears that no deduction whatever was made from the hire of packets belonging to private owners during the time they were under repair, although they were then of no service to the public, nor any expence to the owners for wages, victualling, &c.; it is further observable, that the allowance for hire paid for several of them at different times, while in this unserviceable state, amounted to considerably more than the estimated first cost of the vessel: the Grantham packet is a remarkable instance of this; no less than the sum of 7,059l. 15s. 1d. was paid to the owners of that vessel while under repair; who those owners were, may be seen by inspecting the account above mentioned.

The total amount of hire paid to the owners of packets while under repair, and consequently in an unserviceable state, from the 29th of June 1775 to the 8th of December 1787, a period of twelve years and a half, was 51,730l. 9s. 4d. the whole of which was, in our opinion, an overcharge upon the public, and an improper advantage allowed to the owners.

By the account No. 128 in the Appendix, it appears that the hire for packets taken by the enemy was paid in every instance, two excepted, beyond the time of their capture; to many of them for several months thereafter; the total amount of the hire so overpaid was 6,737l. 11s. besides the value of the packet at her original valuation when taken into the service; and an allowance to the captains for the loss of provisions and of their private property: the provisions were generally estimated at the rate of six months stock; and the captain's property according to his own valuation, without any document to vouch either; the impropriety of paying the hire beyond the day of the capture is apparent, when every other loss was made good by the public, upon too liberal terms.

By the account No. 129 in the Appendix, it appears that the first cost and outfit of fifteen packets built and purchased by the post office, between the years 1778 and 1784 was 78,074l. 19s. 2d. and that the sum paid for the repairs of the said packets, besides the allowance to the captains for the ordinary wear and tear, was 24,411l. 9s. 4d.; together, 102,486l. 8s. 6d. for first cost, outfit and repairs.

The allowance paid for wear and tear, wages, and victualling, previous to their receiving the first mail on board, amounted to 4,349l. 11s. 5d.

Seven of those packets were taken by the enemy, and the sum paid for wear and tear, wages, and victualling, beyond the day of their capture, was 2,371l. 11s. besides 2,771l. 6s. paid to the captains for the loss of provisions and of their private property. It is worthy of notice that the sum paid for such allowances and losses to the captains of the Speedy and Swift packets, both taken on the 15th of July 1782, was 942l. 8s. to each; the circumstances attending the capture did not merit so liberal an allowance, and the surmises relative thereto would have justified an inquiry, which was never made.

The

The amount paid for the repairs of the packets belonging to the public has been stated; such repairs were done under the inspection of the respective captains, who had an allowance of five per cent. on the amount thereof for their trouble; no deduction whatever was made from the allowance for wear and tear, wages, and victualling during the time the packets were under repair, although no expence of the kind could have been incurred, except for the attendance of the captain, who was fully compensated by his per centage; the sum paid for the allowance on the head of wear and tear, &c. during the above period was 4,191l. 12s. 11d.—an unnecessary expence to the public, and a clear gain to those who received it.

Here we must remark, that an inspecting officer having an interest in the amount of the expenditure which he is appointed to controul, is highly improper, and ought never to be permitted.

It appears by the account No. 130 in the Appendix, that no deduction whatever was made from the hire of packets while under seizure for smuggling; but that the sum of 1,079l. 3s. has been paid for such hire, during a period when they could not be employed in the public service, nor has any officer or seaman been dismissed till lately for illicit practices.

	£.	s.	d.
To sum up the whole of this improvident expenditure, it is necessary to repeat, that the amount of hire paid to owners of packets while under repair was	51,730	9	4
Of hire paid for packets taken, beyond the day of their capture	6,737	11	0
Of allowance for wear and tear, wages, and victualling of the packets belonging to the public before the first mail was received on board	4,349	11	5
Of such allowance for packets taken, beyond the day of their capture	2,371	11	0
Of such allowance for packets while under repair	4,191	12	11
Of such allowance for packets while under seizure for smuggling	1,079	3	0
Total	£.70,459	18	8
From which we shall deduct, as an allowance for the expence which might have been incurred for wages and victualling of the packets belonging to the public before they received the first mail	2,459	18	8
	£.68,000	0	0

And then we shall venture to pronounce the sum of 68,000l. (on these heads of expenditure only) to have been an unnecessary expence—which might and ought to have been saved.

Such

Such is the consequence of permitting public officers to be interested in the amount of an expenditure which it is their duty to check and controul; for, we are persuaded, had the circumstances now disclosed been represented to the postmasters general by those whose duty it was to draw their attention to them, the evil would have been corrected as soon as known; but the public interest has, we fear, been frequently sacrificed to private emolument.

Having thus stated the present management of this branch of service, we proceed to offer such plans as have occurred to us for improvement therein.

The number of packets at present employed on the several stations appears necessary for the effectual execution of the service; but the expence of those on the Falmouth station may, in our opinion, be very considerably reduced.

The tonnage for the packets at Dover, Harwich, and Holyhead, seems very proper; we shall therefore, as to those, only recommend that care be taken the tonnage is not exceeded, which has in some instances happened for the greater convenience of freight to the captains; the consequence is, that more men are required to navigate packets than the captain, from the rate of his hire, can afford to pay, and therefore he permits them to pay themselves by smuggling—a practice which ought to be effectually checked, as disgraceful to the service, and prejudicial to the revenue.

With respect to the packets on the Falmouth station, which are the source of great expence to the office, we would recommend an entire new establishment, and that the number should not exceed twenty, viz. four for the Lisbon service, and sixteen for North America and the West Indies; the whole should be hired by the year, and when under repair, or under seizure for smuggling, the hire ought to be stopt until the agent grants a certificate that the vessels are again ready for sea.

Their burthen ought to be 150 tons, and their complement eighteen men: vessels of this description are fit to go to any part of the world, and may be navigated at small expence—every idea of defence should be relinquished, and they should owe their safety to fast sailing, for which they ought to be particularly fitted.

The freight of money sent by the packets is divided into thirds; one to the revenue, one to the owners, and the other to the captain. The revenue also receives a proportion of the freight of all passengers; and an allowance is made to the owners, at a certain rate per head, for victualling them.

We are of opinion that the share of freight of money at present allowed should be continued; but that the proportion of the freight for passengers should be relinquished to the owners, and of course the allowance for victualling them to cease.

By this arrangement the accounts will be simplified, the advantage to the owners increased, and the revenue not liable to imposition.

From

From the advantage to the owners, by the whole benefit of passengers being given up to them, we apprehend packets of the above description may be hired for about 1,200*l.* *per annum* in time of peace, and for about 1,800*l.* *per annum* in time of war, according to an estimate annexed in the Appendix.

The profit to the owners will chiefly arise from the share of the freight of specie, and from passage money; the rate of which, however, must be fixed, and a reserve made for British subjects in distress abroad, who may require a passage to their native country *gratis*.

Those advantages we are satisfied will induce responsible persons to undertake the service, and to take upon themselves the risk of capture in time of war, which should be insisted upon, in order to prevent abuse.

Contracts should be made by public advertisement, and sufficient security required for the due performance thereof; the conditions ought to be, to keep the vessels in perfect and constant repair, with their full complement of men on board, who must be paid their wages and victualled while the packet is in harbour, as well as when at sea; their wages to be paid in presence of the agent, who is to hear and determine upon all complaints of the mariners; the crew to be mustered by the agent immediately before the sailing, and on the arrival of each packet from sea; and at all other times when the agent shall think fit; the hire to commence when the first mail is received on board, and cease while under repair, seizure for smuggling, or otherwise in an unseaworthy state, until certified by the agent to be again ready for service; the hire to be paid every quarter, provided the vessel is in port, if not, immediately upon her arrival after the expiration of the quarter; if lost or captured, the hire to be paid up to the day of such loss or capture, but no longer; and no allowance for loss of provisions or private property.

The packets belonging to the public should be sold, and every person employed in the department of the post office strictly prohibited from being concerned, directly or indirectly, in the packets, or as agents for the owners thereof.

The compensation to the agent at Falmouth should be a fixed salary, not dependent upon contingencies, nor upon gratuities from the captains or owners of the packets, which ought to be totally prohibited; such salary ought to be 400*l.* a year clear; he should be allowed a boat for boarding the packets, which may be manned from the crews of the packets in the harbour; he should also be allowed a clerk at 50*l.* a year, and be relieved from the out payments he is at present burthened with.

The pension to the widow of the late agent should be paid out of the revenue, and the pensions and allowances payable to worn-out seamen, their widows and relatives, should be regulated so that those only duly entitled be benefited thereby. The alteration in the system of the packets will very soon occasion a deficiency in the fund appropriated for the payment of such pensions, which ought to be made good out of the revenue during the lives of the present annuitants; after their decease the public expence on this head should cease.

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(312)

The agent ought to attend that the contractors for the packet service comply duly with their contract; for which purpose he should frequently muster the men on board each packet, and always immediately on their arrival from sea: he should examine the vessels from time to time that they be fitted according to contract; see the mariners receive their wages, and attend to their complaints; he ought to keep a regular journal of every transaction and occurrence, which shall be transmitted weekly to the postmasters general.

HAVING now completed the inquiries directed by your Majesty's orders in council of the 26th August 1785, and 30th of November last, and the act by which we are constituted expiring in a few days, we trust it will not be deemed unbecoming in us, humbly to assure your Majesty that we have endeavoured to exercise the powers vested in us by the legislature with moderation, and to execute the task allotted to us with an exact and impartial attention to the rights of individuals, the interest of the public, and with an ardent zeal for the honour of your Majesty's government.

Office of Inquiry,
30th of June, 1788.

JOHN DICK, (L. S.)
WM. MOLLESON, (L. S.)
F. BARING, (L. S.)

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