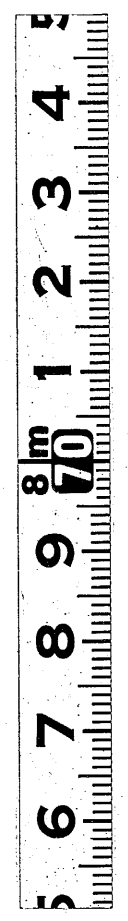


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THE X
 Second REPORT
 OF THE
 COMMISSIONERS
 FOR THE
 Taking, Examining and Stating
 THE
Publick Accounts, &c.

LONDON:
 Printed in the Year M. DCC. XII.

(3)

T H E
S E C O N D R E P O R T

*Of the COMMISSIONERS for the Taking,
Examining, and Stating the Publick
Accompts, &c.*

YOUR Commissioners here humbly present a State of the Receipts and Issues of her Majesty's Exchequer, from the Feast of St. Michael, 1710, to the Feast of St. Michael, 1711, taken from the Returns made to them by the several Officers concerned in the Management of the Publick Revenue; to which they beg leave to add their Observations on some Matters of Fact, that have appeared to them in the Prosecution of their Enquiries.

They do not presume to urge any Reasons for their not having made a greater Progress, because they humbly hope the House will believe their utmost Application hath not been wanting. But they take Liberty to repeat what they formerly mentioned, that the whole Accompts of the Army (which is the greatest Branch of the publick Expence) are not yet delivered to them; tho', as they are assured by the Pay-master of the Forces abroad, all Dispatch is used in preparing those Accompts; and your Commissioners cannot effectually enquire into

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the Mismanagements of the Army which they have in view, till those Accompts are compleatly brought before them, and till they shall have compared the several Facts with the particular Articles relating to them; for it is from thence they will be able to draw the best and truest Observations, and to form the justest and most exact Representations.

Your Commissioners conceive it not improper to begin this Report with the Revenue of *Scotland*, because some Facts of Consequence, and in their Opinion highly deserving the Consideration of the House, have occurred to them in the Examination thereof.

But before they offer their Observations, they must take notice of a very material Circumstance relating to this Revenue; which is, that they cannot find any Commission for constituting Lords Commissioners of the Treasury there, from the time of her Majesty's Accession to the Throne, till after the Union, the last Commission before the Union bearing date the 30th of *January*, 1696.

By an Act of Parliament pass'd in *Scotland*, *October* the 9th, 1696, it is amongst other things enacted, "That no Commission Civil or Military shall become void by the Death of the King, but that the same shall continue in force the space of six Months, unless recall'd by the next Successor."

On the Death of King *William*, a Proclamation was issued, by which all Officers Civil and Military, were authorized and required to act in all things conform to the last Commissions and Instructions they had from his late Majesty, till new Commissions from the Queen could be prepared, and sent down to them.

Some time after this, new Commissions were sent down, appointing all the Officers Civil and Military in *Scotland*, except only those for the Treasury, for which no Commission was granted by her
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Majesty till the 23d of *June*, 1707. But we must observe, that by the Usage of *Scotland*, when any Alteration is made in the Treasury, 'tis not done by renewing the Commission as here in *England*, but by a Letter from the Crown. And her Majesty was pleas'd to make so many Alterations, that the major part of the Commissioners was changed, within the time of her Accession to the Throne, and that of the Union, by Letters in the Form following.

"Whereas we have resolv'd to appoint *A. B.* to be one of the Commissioners of our Treasury, These are therefore to authorize and require you to admit and receive him as one of your Number; hereby giving and granting to him the same Power and Authority, with all Privileges and Immunities whatsoever, that are or have been competent to any other Commissioner of Treasury, and declaring these Presents to be for his Admission, of as full Force, Strength and Effect, as if he had been nominated and appointed in and by our Commission granted to you under our Great Seal, where anent we have thought fit to dispence.

From whence 'tis observable, that the whole Publick Revenue of *Scotland*, was for some time left without any legal Direction or Government. For the Commission of King *William* could be continued by vertue of the Act of Parliament, no longer in force than six Months, nor by the Proclamation, any longer than till her Majesty's signing the first Letter, after the Expiration of the six Months: For the words, *As if he had been nominated and appointed in and by our Commission granted to you under our great Seal*, seem to determine the Effect of that Proclamation, and suppose a Commis-

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sion granted by her Majesty. But allowing the first Letter was not a total Repeal of King *William's* Commission, and only a Repeal in part; yet it must be admitted, that as soon as her Majesty had added a Majority of new Commissioners, or so many as being joined with the lesser Number of the old, would make a Majority, then the old Commission was superseded, and the Treasury under a new (if any) Administration.

Now your Commissioners are humbly of Opinion, that these Letters referring to a Patent which was never in being, wanted a Foundation, and could by no Construction of Law ever have any Operation or Effect, and that those who under Colour of them were admitted into the Treasury, have acted without Authority.

But we presume not to argue how far their Proceedings may be thought illegal, or whether her Majesty may be said to have been deceived by this Neglect or Mismanagement, or how extensive the Mischiefs have already been, or may hereafter be to *Scotland*, or how far it will involve the People there, who have been concerned in Contracts, Leases, Purchases, or otherwise with the Treasury.

But certain it is, that the Publick hath been rendered liable to many Inconveniences, and her Majesty must have been deceived when she order'd Loans from the Treasury of *England* to the Treasury of *Scotland*, particularly that of Twenty thousand Pounds in the Year 1706. For the Treasury of *Scotland* not being then (as we observe) rightly constituted, could neither give Security for Money lent, nor legally make Repayment of it.

Your Commissioners therefore with great Submission, propose it to the House, whether this Defect will not want the Assistance of the Legislature, or whether the present Proceedings of the Court of Exche-

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quer in *Scotland*, relating to any Mismanagements of the Revenue there during this Suspension of the Commission and Legal Power of the Treasury, are not void, and consequently whether the Judgments grounded upon them will not be found ineffectual.

But having humbly mentioned this Circumstance of the Treasury of *Scotland*, we will proceed to the Revenue, and begin with an Account of the Loan of 20,000 *l.* in the Year 1706, as it appears to us in the manner, and by the Evidence following.

We having ground to believe that considerable Sums of publick Money had been sent from *England* to *Scotland*, when the Act of Union was under Consideration in the Parliament there, enquired into the Reasons of it, and understanding that Sir *David Nairne* had been concerned in the Receipt and Remittance of 20,000 *l.* we examined him on Oath, and he declared to the Effect following.

That in the Year 1706, he received the Sum of 20,000 *l.* at two several Payments, 10,000 *l.* on the 17th of *October*, and 10,000 *l.* more on the 26th of *November* following, for which he gave two Receipts to *Sidney Earl of Godolphin*, then Lord Treasurer of *England*.

That this Money was lent, as he declared, by her Majesty to the Treasury of *Scotland*, upon a Representation from the Duke of *Queensberry*, Earl of *Seafield*, Earl of *Marr*, Earl of *Loudoun*, and Earl of *Glasgow*; that there were Deficiencies in the Civil List, and upon their Promise that it should be repaid, which he thinks was accordingly done out of the Equivalent Money: That he was empowered by a Letter from the Lords of the Treasury in *Scotland*, to receive that Money here, and to give a Receipt for it, which he accordingly did, and by their Direction remitted it to the Earl of *Glasgow* at *Edinburgh*; but knows nothing certain of the distributing

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of it, has heard only that it was paid to the Lord Twedale, and other of the Queen's Servants.

Your Commissioners apprehending it may be expected from them to produce the Authorities, on which they form'd their Representation of this Fact, will insert the several Letters and Depositions concerning it at large, which will give the House a more distinct and satisfactory View, than a General Narrative can possibly do.

A Copy of a Letter to the Earl of Godolphin, Lord High Treasurer of England, from the Duke of Queensberry, &c. delivered on Oath by Sir David Nairne.

MY LORD,

" We are convinc'd that what her Majesty by
" her Royal Letter to her Treasury here has pro-
" mised to advance, for defraying the necessary
" Charges of the Government, and paying some
" part of the Debts of the Civil List, is so needful,
" that the Government could not subsist without
" it, all the Funds of the Civil List being so far
" pre-engaged, as did plainly appear to her Maje-
" sty before granting of the Letter, neither do we
" think that there can be any reasonable Objection
" to the doing of it; but because Opposers will do
" every thing in their Power to obstruct the Union,
" and might probably make some Noise if the Let-
" ter were read in Treasury, before the meeting
" of the Parliament, and before the Treaty is well
" receiv'd: We think it therefore necessary for her
" Majesty's Service, for some time to delay the
" making use of the Letter, and have thought it
" more fit to represent this to your Lordship, and
" to desire that in the mean time, Ten thousand
" Pounds may be paid in to Sir David Nairne upon
" his

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" his Receipt to your Lordship, whereof the said
" Sir David is to retain 4500 l. upon my Lord Com-
" missioner's Accompt, which Sum his Grace my
" Lord Commissioner is to allow in his Equipage
" and daily Allowance, and for the remaining
" 5500 l. the said Sir David is to give an Obliga-
" tion to your Lordship, to remit the same to the
" Earl of Glasgow, who hath given us Obligation to
" disburse the said Sum by her Majesty's Order, or
" Acts of the Treasury of Scotland, so soon as the
" same comes to his Hands. And the said Sir Da-
" vid's Receipt and Obligation in the Terms above-
" mentioned, shall oblige us to procure to your
" Lordship from the Treasury of Scotland, a Re-
" ceipt in the terms of her Majesty's Letter for
" the said ten thousand Pounds, in a short time,
" when it may be more seasonable and convenient
" for her Majesty's Service to present it: We ear-
" nestly intreat your Lordship to grant this our
" Desire, being so necessary for her Majesty's Ser-
" vice, and we are

MY LORD,

Edinburgh,
28 Sep. 1706.

Your Lordship's

Most Obedient and

Most Humble Servants,

Sic subscribitur

{ QUEENSBERRY,
SEAFIELD,
MARR,
LOUDOUN.
GLASGOW.

Another

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Another Letter, to the Earl of *Godolphin*, from the same Lords, deliver'd likewise on Oath by Sir *David Nairne*.

MY LORD,

“ Your Lordship having complied with what desired in our former Letter has been of great Use for her Majesty's Service, we now again find ourselves obliged to desire that the rest of that Sum, agreed to be lent to the Treasury of *Scotland*, being 10,000 *l.* be likewise remitted as soon as possible; we have been obliged to give Promises to several Persons for a considerable part of their Arrears, and without this Sum they will be disappointed, which may prove of bad Consequence; we all agree in this, that it is unfit, as yet, to make use of her Majesty's Letter to her Treasury here, or to have it known that her Majesty lends any Mony to her Treasury; but afterwards we shall, in the safest and best Methods, advise in what manner, what her Majesty proposes in her Letter, may be most effectually done, and in the mean time no Money to be remitted shall be employed, but for the Commissioners daily Allowance, the Payment of the Salary of the other Servants, and for a Payment of a part of the other Debts upon the Civil List, since her Majesty's Accession to the Crown: We desire that your Lordship may pay in the Money to Sir *David Nairne*, and take his Receipt for the same, together with his Obligation, to remit the Money to the Earl of *Glasgow* Lord Treasurer Deput; and we hereby declare that his Receipt and Obligation, together with this Letter, shall be effectual for the Ends proposed in her Majesty's

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“ *sty's* Letter to the Treasury here, we are with great Respect,

MY LORD,

Edinburgh, Your Lordship's most Humble,
11 Nov. 1706.

and most Obedient Servants,

QUEENSBERRY,
SEAFIELD,
MARR,
LOUDOUN,
GLASGOW.

Pursuant to these Letters the 20,000 *l.* lent by her Majesty to *Scotland*, was paid, as appears by two Receipts from Sir *David Nairne* to the Earl of *Godolphin*, each for the Sum of 10,000 *l.* Copies whereof attested, as also on Oath by Sir *David*, are in the Form following.

“ I do acknowledge to have received from the Right Honourable *Sidney* Lord *Godolphin*, Lord High Treasurer of *England*, the Sum of ten thousand Pounds for the Uses, in the foregoing Letter, mentioned; And I do hereby oblige my self to retain the same, as is therein directed, (to wit) 4500 *l.* thereof upon my Lord Commissioner, his Grace the Duke of *Queensberry's* Account, which Sum his Grace is to allow on his Equipage and daily Allowance, and the remaining 5500 *l.* to the Earl of *Glasgow*, to be disbursed by her Majesty's Orders or Acts of the Treasury of *Scotland*, as the said Letter imports. Witness my Hand this 17th Day of *October* 1706.

DAVID NAIRNE.

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“ I acknowledge to have received from the most
 “ Honourable *Sidney Lord Godolphin*, Lord High
 “ Treasurer of *England*, the Sum of ten thousand
 “ Pounds for the Uses, in the foregoing Letter, men-
 “ tioned; And I do hereby oblige my self to remit
 “ the same to the Earl of *Glasgow*, as is therein di-
 “ rected. Witness my Hand this 26th Day of No-
 “ vember 1706 Years.

DAVID NAIRNE.

All which is confirmed by the Earl of *Glasgow*,
 who in return to a Precept of your Commissioners,
 after giving a particular Account of the distributing
 of the 20,000 *l.* in *Scotland*, declares on Oath (to
 use his own Words) that it consisted with his own
 proper Knowledge that 12,325 *l.* were paid back af-
 ter the Union to the Earl of *Godolphin*, then Lord
 Treasurer.

But your Commissioners finding no mention of the
 Receipt of this Sum of 12,325 *l.* or of the other re-
 maining part of the 20,000 *l.* in the Certificates or
 Books of the Exchequer, were unwilling to make
 any Representation of the Fact, till they had given
 the Earl of *Godolphin* an opportunity of declaring
 what he knew of this Loan to *Scotland*, and on
 some Questions proposed to his Lordship relating
 thereunto, he made the underwritten Deposition.

The Right Honourable the Earl of *Godolphin* be-
 ing sworn deposeth, “ That he had the Queen’s
 “ Commands in the Year 1706 or thereabouts, when
 “ the Kingdoms of *England* and *Scotland* were sepa-
 “ rate, to lend to the Treasury of *Scotland* the Sum
 “ (as he thinks) of 20,000 *l.* that he cannot recol-
 “ lect whether any part of it was repaid, but that
 “ he understood it was to be employed for her Ma-
 “ jesty’s secret Service in *Scotland*.

Jurat. 25 Feb. 17¹/₂.

GODOLPHIN.
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The Day after this Deposition was made, his
 Lordship transmitted the following Letter to your
 Commissioners.

GENTLEMEN, 25 Feb. 17¹/₂.
 “ In pursuance of what I said to you yesterday,
 “ at your Board, I have endeavoured to recollect
 “ my self as well as I am able upon the Subject you
 “ mentioned to me, and do believe that 12,000 *l.* or
 “ thereabouts was repaid to the Queen by her Ser-
 “ vants of *Scotland*, and to the best of my Remem-
 “ brance, they prevailed with her Majesty not to
 “ require the Remainder of the 20,000 *l.* from them.
 “ I am,

GENTLEMEN,

Your most Humble Servant,

GODOLPHIN.

P. S. “ When I said Yesterday that I understood
 “ this Money was to be made Use of for the Queen’s
 “ secret Service in *Scotland*, I only meant, that I
 “ thought so, but was not certain of it.

Your Commissioners after the Receipt of this Let-
 ter gave the Earl of *Godolphin* the Trouble of com-
 ing to them a second time, and then his Lordship
 was pleased to make another Deposition in these
 Terms.

The Right Honourable the Earl of *Godolphin* be-
 ing sworn deposeth, “ That the 12,000 *l.* or therea-
 “ bouts mentioned in his Lordship’s Letter of the
 “ 25th of February 17¹/₂ to the Commissioners of
 “ Publick Accompts, and said to be repaid, was not,
 “ as he remembers, repaid to his Lordship, nor doth
 his

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“ his Lordship know of any Account of it, nor of
 “ any Warrant for the Disposal of this particular Sum
 “ since the Repayment of it to any Persons what-
 “ soever.

Jurat. 3. *Mar.* 17 $\frac{1}{2}$.

GODOLPHIN.

On a View of the whole Case thus stated, your Commissioners humbly offer the following Observations.

That it is plain by the two Letters from the Lords of the Treasury in *Scotland*, that this Sum of 20,000 *l.* was not advanced to them by way of Secret Service or as a Gift, but as a Loan on Promise of Repayment, and Receipts were accordingly given for it by their Agent here; but your Commissioners are at a Loss to explain some Expressions in these Letters, *viz.* That Opposers to the Union would make some Noise if her Majesty's Letter was read in the Treasury, that they had been obliged to give Promises to several Persons, and without the Sum desired they would be disappointed, which might prove of bad Consequence, that they would not have it known that her Majesty lends any Money, &c.

Nor will we presume to guess at the Reasons of these Insinuations, but humbly conceive, that if the Money had been fairly applyed to the pretended Purposes, there cou'd have been no just Occasion for so much Caution and Jealousy.

But whatever Inducements the Lords of the Treasury in *Scotland* might have for transacting this Affair in so secret a manner, we are of Opinion that the Persons employed here by her Majesty ought not to have parted with the Money till her Majesty's Letter had been read in the Treasury of *Scotland*,

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land, and till a proper Security had passed there for it.

Whereas it was paid on the Receipt of a private Agent, and at the Request of private Persons, for so we must take leave to call the noble Lords who signed these two Letters to the Earl of *Godolphin*, because they could not sign them as Lords of the Treasury; for the Earl of *Marr* was never in this Commission, and the Earl of *Loudoun* had for some time been removed from it.

However since the Loan was made (as appears by the Depositions on all Hands) it is to be considered whether the Money was ever repaid, and this cannot be so well understood, as by comparing the Evidence of the two noble Lords.

First then the Earl of *Glasgow* deposes in positive and expers Terms, that 12,325 *l.* was paid back to the Earl of *Godolphin*, and in a Letter to your Commissioners, he affirms that he had already accompted with the Earl of *Godolphin* for the Money remitted, from the first of *May* 1706 to the first of *May* 1707, from *England* to *Scotland*; which Evidence must be allowed would at least have been sufficient to charge the Earl of *Godolphin* with the Article of 12,325 *l.* had it not (in some measure) been contradicted by the Earl of *Godolphin*'s first Deposition, wherein his Lordship is so far from charging himself with the Receipt of that particular Sum, or with passing any Accompt with the Earl of *Glasgow* for the whole, that he could not recollect that any part of it was repaid, but says that he understood it was to be employed for her Majesty's secret Service in *Scotland*, nor is this Variation reconciled in your Commissioners humble Opinion either by his Lordship's Letter or subsequent Deposition.

For tho' his Lordship recollects himself in his Letter, and says that he believes, 12,000 *l.* or thereabouts

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bouts was repaid to the Queen by her Majesty's Servants in *Scotland*, and, to the best of his Remembrance, they prevailed with her Majesty not to require the Remainder of the 20,000 *l.* and that, when he said he understood the Money was for secret Service in *Scotland*, he meant, that he thought so, but was not certain of it; yet that does in no sort confirm or concur with the Evidence of the Earl of *Glasgow*; but this Letter being sent only on a doubtful Recollection; and the Facts contain'd in it being offer'd with so much Uncertainty your Commissioners forbear to make any Conclusions from it.

But the last Deposition seems to return to the first Contradiction of the Earl of *Glasgow*'s Evidence, for notwithstanding his Lordship does there admit the Repayment of the 12,000 *l.* or thereabouts, as mentioned in his Letter, he denies it was repaid, as he remembers, to himself, and deposes, that he doth not know of any Accompt of it, nor of a Warrant for the Disposal of it, since the Repayment, to any Persons whatsoever, which is absolutely inconsistent with what the Earl of *Glasgow* mentions in his Letter concerning his passing an Accompt for this Money; besides the Repayment is supposed by the Earl of *Godolphin* to be made to the Queen, whereas the Earl of *Glasgow* (as hath been said) charges it positively upon the Earl of *Godolphin* himself.

How far these Depositions and Letters are capable of being explained into a Consistency with each other, your Commissioners must leave to the Wisdom and Determination of the House; but 'tis obvious that there is no where any Pretence of a Repayment of the 7675 *l.* Remainder of the 20,000 *l.* nor any satisfactory Accompt given of the 12,325 *l.* since repaid.

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So that no part of the Money appearing to have been apply'd to her Majesty's Service, your Commissioners are humbly of Opinion that the whole remains to be accounted for to her Majesty.

As to the Revenue of *Scotland*, your Commissioners doubt not but the House will be pleas'd to consider that they must necessarily have met with many Difficulties in their Inquiries into the Mismanagement of it by reason of the Remoteness of the Place, where all the Offices and Records relating to the publick Money are kept, from whence, not only Discoveries and Informations, but Witnesses, to prove and make good the same, must be brought, and this would have been attended with so much Trouble and Expence, that some Examinations have been rendred impracticable, which in another Year may be prosecuted with better Effect.

Your Commissioners therefore humbly hope that some general Observations on the present State of the *Scotch* Revenues will answer what is now expected from them with Relation to that Kingdom.

By the State of the Crown Rents, exhibited to your Commissioners from the Barons of the Exchequer, it appears that they are so burthen'd with Grants, within these few Years, and the exorbitant Sallaries of the several Collectors and Stewards, that the greatest, and by much the best, part of them is exhausted; besides, 'tis worthy Observation, that the little which still remains to the Crown very considerable Arrears are suffered to continue in the Vassals Hands.

The Revenues of the Bishops (which after the Subversion of Episcopacy were annex'd to the Crown) are in a worse State than the other Crown Rents.

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For there are few signed and authentick Rentals of the Revenues of the said Bishopricks to be found in the Exchequer, and such as are do differ in so many particulars from the Charge the severall Collectors do bring upon themselves, that there appears no certain Rule for making a Charge upon the said Collectors; nor to ascertain the yearly Produce of that Revenue.

There can be no Comptrol upon many Articles in the Discharge of the Collectors Accounts, such as Grants to severall Laymen, Universities and Presbyterian Seminaries, and Allocations by virtue of the Lords of Sessions Decrees, for the Augmentation of Ministers Stipends and Schoolmasters Salaries; because the Grants and the Rights of the severall Grantees are not duly entered in the Records of the Exchequer, and the Collectors cannot prevent their Payment till these Grants and Rights are recorded, and the Validity thereof considered: Many of these Grantees have entered into Possession, and raise the Rents themselves or refuse to pay their Tythes.

Under these Difficulties it was impossible for your Commissioners, at this time, to state a certain Account of the yearly Produce of these Revenues, or how and on what Account they are burthened.

But, by the best Estimate we can make, after deducting the Grants and Allocations claimed and retained by the severall Grantees, the Publick Taxes and other Allowances craved by the Collectors, the whole Revenue of all the Bishopricks at a Medium for severall Years (part of the Rents being paid in kind, and causing the yearly Produce to vary) amounts to no more annually to the Queen, than 600*l.* or thereabouts, exclusive of the Revenue of the Deanry of the Chapel Royal which is about

230*l.*

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230*l.* and enjoyed by Mr. *William Carstairs*: From which 600*l.* above 500*l. per Annum* hath, for these severall Years past, been deducted for the Salaries of two Persons employed to collect the same.

We have enquired into the Management of the Money given by *England* as an Equivalent to *Scotland* for such part of the *Scots* Customs and Excise, as was applicable, by the Articles of the Union, to the Payment of the *English* Debts contracted before the Union.

And we do observe that the first Commission, dated the fifth of *June* 1707, appointing Commissioners of the Equivalent, consisted of twenty five Persons, whereof sixteen were Members of the House of Commons, and lasted for two Years; that the House of Commons having addressed the Queen to reduce the Number of these Commissioners, because the greatest Part of the Equivalent Money was issued; a new Commission was appointed, dated the twenty sixth of *July* 1709, consisting of fifteen Persons, which still continues.

That each Commissioner being allowed a yearly Salary of 300*l.* the Salaries of the first Commissioners amounted to 7500*l. per Annum*, and the second to 4500*l. per Annum*, the whole in four Years time being 24000*l.*

From whence it appears, that a great part of the Money, that was designed for paying the publick Debts of *Scotland*, has been expended, as your Commissioners conceive, contrary to the true Intent and Meaning of the Articles of the Union, and the subsequent Acts of Parliament relating to this Money.

For your Commissioners are of Opinion, that the receiving and distributing of the Equivalent Money was not a Work of so intricate a Nature, nor attended with such Difficulties and Labour, but

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that it might have been sufficiently performed by a much less Number of Commissioners than were appointed in either of the Commissions, and thereby a large Sum of Money sav'd and applyed for Payment of the Publick Debts, many of which remain still unsatisfied.

By the fifteenth Article of the Union, it was agreed, that the yearly Sum of 2000 *l.* should be paid for the space of seven Years out of the Equivalent Money for encouraging of the Manufactory of coarse Wooll, the first 2000 *l.* to be paid at *Martinmas* 1707, and the like Sum at each *Martinmas* during the said seven Years.

By the sixteenth Act of the last *Scotch* Parliament, Entituled, *An Act concerning the Publick Debts*, 'tis provided, that the said Sum of 2000 *l.* *per Annum* shall be paid previous to the Publick Debts.

By both the aforesaid Commissions the Commissioners are required to apply the Equivalent Money in the Terms and after the Manner and the Uses prescribed by the aforesaid Articles of the Union and Acts of Parliament.

Nevertheless in the State of the Cash of the Equivalent exhibited to us by the Commissioners they charge themselves with 14000 *l.* appointed by the coarse Wooll, but in the Discharge it does not appear that any Sum has been applyed or reserved for that Purpose, the whole Sum of 398,085 *l.* 10 *s.* being issued and expended for other Uses.

And we can't but take notice that tho' they charge themselves with the said 398,085 *l.* 10 *s.* specifying the particular Uses to which every Part thereof was appropriated; yet in the Discharge of the said Account, instead of applying the said Sum to the aforesaid appropriated Uses, they state 13,480 *l.* 5 *s.* 5 *d.* as the Salaries of twenty
one

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one Commissioners from the fifth of *June* 1707, to the twenty fifth of *July* 1709, being two Years and one and fifty Days, and 9000 *l.* as two Years Salary of the fifteen present Commissioners, from the twenty fifth of *July* 1709, to the twenty sixth of *July* 1711, amounting in the whole to 22,480 *l.* 5 *s.* 5 *d.* of which they have receiv'd in Money the Sum of 19,698 *l.* 18 *s.* 10 *d.* $\frac{1}{2}$. and they state the remaining 2781 *l.* 6 *s.* 6 *d.* $\frac{1}{2}$. as a Balance to them.

By the Act of the sixth of the Queen, entituled, *An Act for the farther Payment of the Equivalent*, each Commissioner of the Equivalent is allowed a yearly Salary of 300 *l.* but it is expressly provided that the same shall be paid out of any Sum of Money, other than the Sum of 398,085 *l.* 10 *s.* the first Equivalent Money that have or shall become due to *Scotland* by way of Equivalent.

From which we humbly conceive the Commissioners have no Right to demand and state the said Sum of 22,480 *l.* 5 *s.* 5 *d.* out of the said Sum of 398,085 *l.* 10 *s.* paid to them.

The Commissioners by the State of the Cash have overpaid the Sum of 2781 *l.* 6 *s.* 6 *d.* $\frac{1}{2}$. whereas we humbly conceive, that if they be compelled to account in the Terms of the Articles of the Union, Acts of Parliament, and their own Commission, there doth remain in their Hands the Sum of 19,698 *l.* 18 *s.* 10 *d.* $\frac{1}{2}$. detained by them for the Payment of their Sallaries, and for which they are accountable.

The Customs of *Scotland* before the Union were lett in Lease by the Lords of the Treasury there, and your Commissioners having reason to believe that the Farmers thereof were guilty of many illegal Practices highly prejudicial to Trade; and her Majesty's Revenue arising from the Customs be-
fore

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fore and since the Union, have made some Enquiries into that Affair. But the same being a Matter of great Consequence, very intricate, and attended with many Difficulties, your Commissioners beg leave to postpone a particular Report thereof, till they shall be better prepared to set it in a true Light.

Your Commissioners being informed, that the Commissioners appointed by an Act of the sixth Year of Her Majesty's Reign, entituled, *An Act for paying the Debentures of Fish and Flesh, cured with foreign Salt imported before the Union, and ascertaining the Price of foreign Salt remaining in Scotland*, had not applyed all the Money given by the said Act to the Uses therein mentioned, and particularly, that they had made several Deductions from the said Debentures, and Price of Salt allowed by Law, did require the said Commissioners to exhibit a State of their Accompts; in which it did not appear that they had made any Deductions whatsoever; the full Value of the Debentures, and Price of the Salt deliver'd over to the Queen's Use being stated in their Discharge.

But having examined on Oath Mr. *Gilbert Stewart*, one of the said Commissioners, he deposed the Sum of 2780 *l.* 8 *s.* 1 *d.* was proportionably deducted from the said Debentures and Price of Salt, on account of Charges in obtaining of the Act of Parliament, for paying the said Debentures and Salt. That this was done by the Consent of almost all the Proprietors, who by a Deed under their Hands did appoint a Committee of their own Number, to state and allow such Deductions on this Accompt as they should think reasonable. Which Committee did agree to the said Sum of 2780 *l.* 8 *s.* 1 *d.* and directed the Payment thereof in the manner and to the Persons mentioned in an Act signed by them,

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and exhibited on Oath to your Commissioners by the said Mr. *Gilbert Stewart*.

By Article in this Accompt, the Sum of 195 *l.* is stated as paid to *William Cockran*, Esq; on the account of his Charges in obtaining the Act of Parliament for paying the said Debentures and Salt.

And the said Mr. *Stewart* did on Oath acquaint the Commissioners, That Mr. *Cockran* was concerned in Trade with the said *Stewart* and others, who gave a Commission to Mr. *Cockran* to go to *London*, and dispose of a Quantity of Goods they had sent thither, and did promise to pay him what Charges and Expences he should be at on that Account. That afterwards when Mr. *Cockran* returned from *London*, he charged and claimed in his Accompt 300 *l.* as his Expences, which Mr. *Stewart* and his Partners allow'd him with this Proviso, That he should pay to them whatever Sum should be given him as a Gratuity from the Proprietors of the Salt and Debentures, on account of his Services in obtaining the said Act. That accordingly when the said 195 *l.* allotted to Mr. *Cockran* was paid, he gave his Receipt for it. But the said *Stewart* retained the Money, and afterwards divided it betwixt himself and Partners in Trade, conformable to the above-mentioned Agreement with Mr. *Cockran*.

Your Commissioners having humbly given their Thoughts on some Mismanagements in the Publick Revenues of *Scotland*, will now proceed to such Observations as have occurred to them in pursuing the Accompts of that of *England*.

First, We have endeavoured to examine into the Reason how so large Sums of Publick Money remain still unaccounted for by the Persons intrusted with it; and we conceive this proceeds from the neglect of those in issuing Procces. For in some Ca-

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ses, Proceſs hath never been iſſued; in others where it hath been iſſued, the Returns were generally Nichils, or of very ſmall Iſſues, even where the Accomptants were poſſeſſed of conſiderable Eſtates in Land, and other valuable Effects.

And there hath not been only a neglect of iſſuing Proceſs againſt Accomptants, but Warrants have been often granted from the Treasury, to ſtop the Execution thereof when iſſued. Where Accompts have been many Years depending, and where there was reaſon to ſuſpect the Circumſtances of the Accomptants, which grounded upon better Pretences than any yet appear to your Commiſſioners, muſt be an Imputation of Miſmanagement.

Some Attempts have been made of late towards curing this Evil, for a *Capias ad Computandum*, which is the moſt effectual Proceſs of the *Exchequer*, and which hath for many Years been diſuſed, is now revived, and an Office appointed to iſſue it againſt the Perſons of the Accomptants, where a *Diſtringas* is not ſufficient. This hath been done with ſo good Effect, that Accompts of Money, impreſted many Years paſt, have been lately deliver'd to the Auditors.

Many Inſtances of what is here aſſerted, have appeared to your Commiſſioners, in Certificates deliver'd on Oath by the proper Officers, ſome of which we humbly lay before you.

No Proceſs was ever iſſued againſt Mr. *Whitfield*, Pay-Maſter of the Marines, notwithstanding his Accompts for 1706 were but lately paſſed.

Proceſs hath iſſued againſt Mr. *Povey*, late Treasu- rer of the Sick and Wounded, but no Iſſue re- turned.

Proceſs iſſued againſt the Lord *Falkland* and his Executors, hath been frequently ſtopped by Warrants from the Treasury, tho' his Accompt ending the fourth

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fourth of *April* 1689, were not laid before the Au- ditors till the twenty fixth of *June* 1711.

Proceſs againſt Mr. *Papillon*, for his Viſtualling Accompt, ending the thirty firſt of *December* 1699, hath been reſpited more than twenty times by like Warrants, notwithstanding his Accompts for that time were not exhibited to the Auditors till the fourteenth of *November*, 1709, and are not yet paſſed.

Proceſs againſt Mr. *Atkinson* and Mr. *Roop* for their Accompts whiſt they were Caſhiers, as well as Commiſſioners of Transports, has been many times ſtopped by Warrants from the Treasury. Their Accompts ending the ſeventeenth of *March* 1703, were deliver'd to the Auditors but on the fourth of *April* 1711.

We find likewise Proceſs againſt Mr. *Mason*, late Treasu- rer of the Transports, ſtopped by Warrant from the Earl of *Godolphin*, dated the twenty third of *March* 1709, after he had been diſmiſſ'd from that Office for imbezling the Publick Money.

Proceſs againſt *William Hubbold*, Eſq; for his Ac- compts to the eighth of *April* 1693, as Pay-Maſter of the Train in *Ireland*, has been ſeveral times ſtop- ped in like manner, and are yet unpaſſed.

But as the neglect of paſſing Accompts, according to the Rules and Methods of the *Exchequer*, has been a great Detriment and Loſs to the Publick, ſo it hath been a great Prejudice that many Ac- compts have been paſſed by Privy Seals, and in an extraordinary and irregular manner. For on per- uſing and examining ſome of them, we find that they have not been deſired ſo much to ſupply the want of Form, (the only colourable Pretence for allowing them) as to juſtify unreaſonable and extravagant Payments, ſuch as are directly contrary to the Rules of the Navy; not warranted by the Eſtabliſhments of

of the Army, nor grounded on any Treaties or Conventions with foreign Princes.

In the Privy Seals granted or craved, and for which Warrants are obtained by the Pay-Master of the Army, several Articles are included, which as far as we are capable of judging ought not to have been allowed.

As in particular for secret Service which had no Relation to the Army.

For paying the foreign Forces in *British* Pay, according to the Establishment, without Muster-Rolls, which your Commissioners are of opinion was one great Reason that no Care was taken to keep the Corps complete.

For allowing Contingencies and Extraordinaries according to the *Dutch* Secretaries Certificates without farther Vouchers.

For Payments to the Electors of *Treves* and *Cologne* not referring to or grounded on any Treaty.

In a Privy Seal for passing the Accompts of *Paul Methuen*, Esq; Son of *John Methuen*, Esq; we find the following extraordinary Payments allowed.

1. The Charge of embarking one and disembarking another *Dutch* Regiment.

2. Three thousand Mill Reis on a Bill drawn by the Prince of *Hesse* on Monsieur *Schonenburgh* the *Dutch* Plenipotentiary, which being refused by him was paid as is set forth in the Privy Seal by the said Mr. *Methuen*, for the Honour of that Prince and there declared it ought to be repaid by the States General.

3. One thousand eight hundred fifty four Mill Reis expended in Presents given to the Emperor of *Morocco*, in maintaining his Ambassador.

4. Thirty five thousand five hundred ninety five Mill Reis for the subsisting, cloathing, and arming of *Spaniards*. For the Payment of which we do

do not find he had any Authority but the King of *Spain's* Order.

5. One thousand one hundred and twenty five Mill Reis for Freight of the King of *Spain's* Coaches and Horses, and Powder, presented to him by the King of *Portugal*.

In the Accompt delivered to us by Mr. *Methuen*, he charges 7635 Mill Reis, as paid on Accompt of the *Spaniards* before mentioned, which was not included in the Privy Seal, and owns that for several Articles allowed in that Privy Seal, no Vouchers could be produced.

There are great Sums due on Bonds for her Majesty's Customs, which has occasioned a considerable Loss to the Government; the Merchants from whom they were taken, being many of them with their Securities become insolvent. This Loss we apprehend might in some measure have been prevented, had the Bonds been put in Suit, as they ought to have been, immediately after they became due, and not continued so long in the Remembrancer's Hands without Prosecution; or had Care been taken not to have suffered the Merchants to have entered into new Bonds, before they had discharged the Principal and Interest on their former Bonds, according to the Instructions of the Commissioners of Customs to their Officers.

	l. s. d.
The Bonds remaining unpaid in the Hands of <i>John Bridges</i> , Esq; Sollicitor of the Customs, 25 De- cember 1711, amount to	} 72729 17 09 $\frac{3}{4}$

Whereof 13051 l. 00 s. 4 d. $\frac{1}{2}$. was due on Bonds before the Year 1700.

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Part of these Bonds in the Solli-
citors Hands, are the Bonds of such
Merchants as are become insolvent,
and amount to

59041	09	03 $\frac{3}{4}$
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Besides which there remained
Bonds in her Majesty's Remem-
brancer's Office at *Christmas* 1699,
amounting to

47074	14	00 $\frac{1}{2}$
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And deliver'd since that, to
Christmas 1711,

17207	09	10 $\frac{1}{2}$
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64282	03	11

Whereof discharged from *Christ-*
mas 1699, to *Christmas* 1711,

23346	16	05 $\frac{3}{4}$
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Remain in her Majesty's Re-
membrancer's Hands, at *Christmas*
last, Bonds unpaid, amounting to

41035	07	05 $\frac{1}{4}$
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Nor can we omit taking notice of the Composi-
tions made within the time of our Enquiry by the
Treasury for several great Sums, as by the Particu-
lars following,

Sums compounded by the Treasury.

	l.	s.	d.
Receivers of Publick Taxes	68426	02	00
Revenue of Excise	11374	14	08 $\frac{3}{4}$
Salt	16216	01	06 $\frac{1}{2}$
Customs	44160	14	09 $\frac{1}{4}$
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	140177	13	00 $\frac{1}{2}$

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Sums to be paid by the Compounders.

	l.	s.	d.
Receivers of Publick Taxes	16198	11	01 $\frac{1}{4}$
Revenue of Excise	544	01	11
Salt	2396	19	10 $\frac{3}{4}$
Customs	8538	02	06
	<hr/>		
	27677	15	05

Sums paid by the Compounder.

	l.	s.	d.
Receivers of Publick Taxes	10763	04	09
Revenue of Excise	544	01	11
Salt	2381	19	10 $\frac{3}{4}$
Customs	8538	02	06
	<hr/>		
	22227	09	00 $\frac{3}{4}$

By these Compositions the Publick has lost
112499 l. 17 s. 7 d. $\frac{1}{2}$. supposing the whole Sum
compounded for were paid into the Exchequer, but
as there has been only 22227 l. 09 s. 00 d. $\frac{3}{4}$. paid,
the Loss to the Publick on this Head may be com-
puted at 117950 l. 03 s. 11 d. $\frac{3}{4}$.

Of the Money issued for the Transport Service,
there has been paid 121,125 l. 17 s. 6 d. $\frac{1}{2}$. to Mr.
Atkinson and Mr. *Roop*, who from 6 *Febr.* 1701, to
23 *June* 1704, transacted the whole Business of
this Office, on the Examination of whose Ac-
compts, we humbly offer the following Observa-
tions.

That notwithstanding they are entrusted with
the Disposition of so large Sums, no Security was
ever taken or demanded, either for the faithful
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Discharge of their Trust, or the due answering the Sums issued to them.

That they never received any Instructions, by which they should guide themselves in the Execution of their Office, but being left at liberty to make their Payments in what manner they pleased, they neither numbered their Bills, nor paid them in course, according to the Method of the Navy Office, and as they have been of late obliged to do.

That they being no otherwise constituted than by a Minute of the Treasury, and being themselves Cashiers of the Money appointed for that Service, we humbly conceive they were not vested with sufficient Authority to make any Payments, or warrant their Proceedings in the Management of that Affair. In which Opinion we are confirmed by the Patent bearing date the 15th of August, 1710, which we observe not only appointed them to act as Commissioners of Transports for the future, but has a Retrospect to their Proceedings before in the Performance of that Service, which are therein confirmed and made valid.

That on the 22 June 1704, when Mr. *Nutin* was appointed Treasurer of the Transports, there was a Balance in their Hands of the Sum of 6386 l. 1 s. 5 d. $\frac{1}{4}$. out of which they have paid to several Persons 3483 l. 6 s. 10 d. but kept the Remainder till the 7th of December 1710, at which time they paid to Mr. *Micklewaite* the present Treasurer, 2429 l. 00 s. 4 d. $\frac{1}{2}$. and still retain 473 l. 14 s. 02 d. $\frac{1}{2}$. on pretence of defraying the Charge of passing their Accompts. In excuse of their so long detaining the Sum lately paid to Mr. *Micklewaite*, they alledge that they knew Mr. *Nutin* and Mr. *Mason* to be Men of such Circumstances and Characters,

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sters, as could not safely be entrusted with Publick Money.

We have nothing farther to observe on the Accompts of Mr. *Atkinson* and Mr. *Roop*, but that they discharge themselves by Payments on Bills and otherwise, of the Sum of 120,652 l. 3 s. 4 d. whereof they have paid on Imprests, 11,523 l. 1 s. 6 d. and that for these Payments, they have laid some Accompts before the Auditors, but have passed as yet an Accompt for one Year only, notwithstanding it is now more than seven Years since any Money has been issued to them.

Mr. *Nutin* was appointed Treasurer of the Transports on the twenty second of June 1704, and though he received whilst in that Employment, 108,118 l. 16 s. 10 d. $\frac{1}{2}$. he gave a Security of 2000 l. only; he continued in this Office till January 1705, about which time he was dismissed for embezzling the Publick Money. Mr. *Nutin* is not to be found, being by Order of the late Lord Treasurer discharged out of Prison; so that we can say nothing farther in relation to his Accompts, except that those for one Year have been laid before the Auditors, but have not been prosecuted: Mr. *Nutin* having misapplied the Publick Money, and it being thought necessary to put that Office under a better Regulation; the late Lord Treasurer ordered, that for the future the Money issued for that Service should be brought by the Treasurer into the Office, to be locked up there, who should also transmit weekly Certificates to the Treasury, signed by himself, and one of the Commissioners at least.

Notwithstanding these Orders, and the Complaints of the Commissioners to the late Lord Treasurer, and his repeated Directions that they should be observed, Mr. *Mason*, who succeeded Mr. *Nutin*,

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on the eighteenth of *January* 1705, neglected for some time to give any Account of the Money received, and brought none of it into the Office to be locked up, till the eighteenth of *January* 1706, and during the whole time of his continuance in that Office kept some of the Publick Money in his Hands. In particular, he received at the Exchequer, on the seventh of *November* 1707, 35,778 *l.* 18 *s.* 09 *d.* and kept the whole Sum in his hands till the first of *December* following, at which time he brought into the Office 30,000 *l.* in specie, and a Bank Receipt for several Notes of one *Newell*, amounting to 5403 *l.* 10 *s.* which was afterwards returned to *Mr. Mason*; *Newell* failing before the Bank received the Money. This was represented to the Treasury by the Commissioners, in a Letter on the ninth of *December* 1707; notwithstanding which, *Mr. Mason* was continued in his Office till the fourteenth of *April* following, and considerable Sums were issued to him. He is accountable for 262,813 *l.* 19 *s.* 7 *d.* of which he discharges himself by Payments of the Sum of 256,927 *l.* 5 *s.* 5 *d.* Wherefore he has paid on Imprests, 23,668 *l.* 17 *s.* 09 *d.* He has laid some Accounts before the Auditors, but none of them are yet passed.

Mr. Mason was succeeded by *Mr. Micklewaite*, on the nineteenth of *April* 1708, between which time and the twenty fourth of *June* 1711, we find there has been issued to him from the Exchequer, 476,341 *l.* 6 *s.* 11 *d.* $\frac{3}{4}$. and he voluntarily chargeth himself with the Sum of 4010 *l.* 7 *s.* 2 *d.* $\frac{1}{4}$. *Mr. Micklewaite* has laid his Accounts before the Auditors, to *Michaelmas* 1710, which are ready for a Declaration.

We will conclude our Remarks on the Management of this Part of the Service, with observing that

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that though the Commissioners have given Certificates to the Paymaster of the Forces, of the Number of Men shipped, that a Deduction might be made for the Victuals furnished in their Passage to *Flanders*, and that there ought to have been deducted out of the Pay of the Soldiers, more than 13,000 *l.* on that Account, as was represented to the House last Session, yet no part thereof has been paid over to that Office.

Tho' your Commissioners are not yet possessed of all the Accounts of the Navy, they think it their Duty to represent some Articles of Payments in the Accounts laid before them by *Mr. Walpoole*, late Treasurer of the Navy, which being made at a time when that Service was clogged with great Debts, seems very extraordinary, and such as they apprehend inconsistent with the Rules of the Navy.

The first Instance is, a Payment of 2000 *l.* by *Mr. Walpoole*, to the Earl of *Orford*, out of Money properly applicable to the Use of the Navy, by vertue of a Warrant from her Majesty, bearing date the thirteenth of *July* 1710, which was given to the said Earl as her Majesty's Royal Bounty.

The other Instance is of two Payments, amounting to 1452 *l.* 14 *s.* 8 *d.* made also by *Mr. Walpoole*, to *Hen. Preistman*, Esq; pursuant to a Warrant from her Majesty, dated the twenty seventh of *July* 1710, which directs that 10000 *per Annum* should be paid during her Pleasure, out of such Moneys as then was or should be in *Mr. Walpoole's* hands, for the Service of the Navy, both which are countersigned, *Godolphin*.

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How prejudicial the Allowance of these Articles may be to the Publick, we presume not to affirm, but must acquaint you, that the Commissioners of the Navy, whose Duty it is to inspect and sign the Treasurer's Accompt, says, that they never knew any such Warrants heretofore, and that regularly all Warrants should come from the Lords of the Treasury, or Lords of the Admiralty to them. We therefore humbly submit it to the House, whether these Warrants ought to have been answered by the Treasurer of the Navy, though countersigned by the Lord Treasurer.

We find an Addition to the Establishment of the Navy of four Senior Captains, appointed to act as Commanders in Chief at *Chatham, Plymouth, Portsmouth* and *Harwich*, in the Absence of Flag-Officers, by the Name of Super-Intendants. This new Office your Commissioners observe was erected at a time when some irregular Promotions had been made in the Fleet, and hath occasioned an Increase of Charge, without any Advantage to the Service, *viz.*

	l.	s.	d.
In the Year 1709	4053	03	04
In the Year 1710	3954	15	00
And in the Year 1711	4019	15	07

Here your Commissioners think it not improper to mention a Debt of 11514*l.* 10*s.* 02*d.* $\frac{1}{2}$. which appears to them by the Return made from the Navy Board, to have been many Years due to *England*, from the *States General*, for Stores lent. We also find by the same Return, that an Account of

of this Debt has been long since presented by the Commissioners of the Navy to the Lords of the Admiralty, but without effect.

All which is humbly submitted to the Consideration of the House.

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