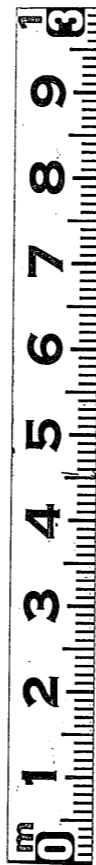


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A. 1791.

D E B A T E S.

417

ject, between Mr. Harrison, Mr. Burdon, Mr. Mitford and Mr. Baker.

The Master of the Rolls moved for leave to bring in a bill for regulating the distribution of rewards in the case of felons, and to render those persons who had been convicted of petty larceny competent witnesses.

Lord *Beauchamp* said, although he thought both the objects of the bill were perfectly proper; yet he thought it would be better to separate them, as they were incongruous. It would occasion no delay to divide them into two distinct bills.

The *Speaker* also submitted to the Master of the Rolls that two bills would be preferable to one; to which the Master of the Rolls agreed, and moved, 1st. For leave to bring in a bill for regulating the distribution of rewards in the case of felons: ordered. 2d. For leave to bring in a bill, to render persons convicted of petty larceny, witnesses: ordered.

The Master of the Rolls, Mr. Powys, the Attorney and Solicitor General, were appointed to prepare and bring in the same.

The order of the day being read for the House to go into a Committee on the bill for regulating the office of the clerks of assize and bills of indictment,

Mr. Joddrel took the chair. Mr. Douglas was then called to the bar in support of certain petitions which had been presented against the said bill by the clerks of assize.

After the counsel had withdrawn, a short conversation took place on the bill; after which, the further consideration of it was put off till Wednesday se'nnight.

The House having resolved itself into a Committee of Ways and Means, Mr. Hobart in the chair,

Mr. Chancellor *Pitt* wished to call the attention of the Committee to a number of regulations which he meant to propose relative to bills of exchange, promissory notes, &c. &c. and which he had mentioned when the expences of the last armament were voted. The first object to which he called the attention of the Committee, related to the proposed alteration of the duties on bills of exchange. At present, he said, all bills of exchange payable on demand, and which were under 10l. only paid a duty of 3d. The alteration which he proposed to make, Mr. Chancellor *Pitt* said, was, that bills for sums amounting to forty shillings and not exceeding five guineas, should remain at the old duty, but that bills of 5l. 5s. up to 30l. should pay a stamp duty of 6d. This regulation, however, was not meant to extend to bills not payable on demand, which, whether they were above or below 5l. 5s. were to pay a duty of 6d. Bills payable

payable on demand from 30l. to 50l. were to pay in future a duty of 9d. From 50l. to 100l. a duty of 1s. This last duty was the same as was paid at present, except that the sum was in future to be limited from 50l. to 100l. whereas formerly only a duty of 1s. was paid on all bills for 50l. or upwards. Bills from 100l. to 200l. to pay 1s. 6d. Bills for 200l. and upwards, to pay a duty of two shillings. He said, he did not mean at present to make any increase on bills for larger sums, though perhaps he might be justified in making the increase more progressive.

The next subject to which he wished to draw the attention of the Committee, he said, related to those notes which were payable at two places, and which were re-issued after they had been paid at one of those places. These notes, he said, were often sent as remittances, and thereby produced the effect of bills of exchange, which were paid only once; these notes of course manifestly injured the public revenue. A doubt had been raised by lawyers, whether it was legal to re-issue notes after they had been once paid. To those doubts he did not wish to revert, but to allow such notes to be re-issued on paying a proportionable increase for that privilege, and that increase should be double; thus notes re-issued for 5l. 5s. were to pay a duty of 6d. &c.

The last point, to which he wished to direct the Committee, was to receipts, in which he intended to make only one alteration, and that was in the third stage, where they had formerly paid 4d. for a receipt of 50l. or upwards, they should in future pay a duty of 6d. There had, he said, been much evasion on this subject; but he proposed, if possible, to make such regulations as should prevent this in future; he meant to include all these propositions in one act of Parliament. He thought, for the sake of form, he ought to move that all the duties on bills of exchange, promissory notes, &c. should cease, and be no longer paid or payable.

When the Chairman put the question on this motion, Sir Benjamin Hammett observed, that the resolutions which the Committee had heard, involved the fundamental principles of finance, and were ruinous to private property. In this, Sir Benjamin said, he was confirmed by Montesquieu, and many other eminent writers. He was sorry to trouble the House, but he could not avoid it on the present occasion. He never would agree, he said, to a tax on any gentleman, but where every Member of that House was subject to pay a part of such tax: he felt the necessity of taxes as strong as any man, but they must be equal and impartial, and not like the shop tax, which only affected one class of the community.

Mr.

Mr. Hawkins Browne declared, that in his opinion, this was one of the most impartial taxes that could possibly be imposed; it would extend to persons of all descriptions, and was not liable to any one of the objections stated by his honourable friend, which were very strong and important objections, but were not applicable in the present case.

Sir Benjamin Hammett explained. He contended, that this was a most partial tax, and affected bankers only. He had, he said, formerly heard a right honourable gentleman declare, that not a guinea should be paid, unless every Member of that House was liable to pay a part of it: he wished to refer to that standard. There was no commodity they could tax, no house, no land, no goods, but every Member of that House ought to be liable to contribute a part. Not a single guinea ought to be raised but where the whole community were to bear a part of the burden. Sir Benjamin declared, he only knew one exception to this, and that was unavoidable necessity. If the right honourable gentlemen could shew him that necessity existed, he should not say a word more upon the subject. The necessity, which confounded all the principles of right and wrong, of justice and injustice, would, he doubted not, prove such resolutions to be undeniably requisite: but sure he was, there was no reason to have recourse to that necessity. Such taxes destroyed all the security of private property, and would be a justifiable cause of resistance.

Mr. Martin said, that as the measure appeared to him to be intended to prevent fraud, it had his hearty approbation. There was, in his opinion, something in the fraud of cheating the public revenue, which struck him as being a much greater crime than that of robbing individuals. If taxes were evaded, he thought others should be imposed which would affect all classes of people. If the tax was not a good one, he hoped it would not pass; if it was a proper tax, it should have his approbation.

Mr. Pulteney said, the only question was, whether the tax came under the principle of the shop tax. He made a few observations on the resolutions, and seemed to entertain some doubts whether they were impartial or not.

Mr. Thornton said a few words on the subject. Notes and bills of exchange could not, he observed, bear an equal tax; at the same time he did not wish particularly to object to these resolutions, but wished a general liberality on the subject.

Mr. Chancellor Pitt replied, that it was certainly his aim to lay every tax as equally on every man as he possibly could do; but in each particular case it was utterly impossible; and the utmost that could be expected was, that when

all the taxes were blended together, upon the whole, the burden should be impartially distributed. It was, however, impossible, Mr. Chancellor Pitt said, to reduce to practice so perfect a system of taxation, as one that would suit itself to every individual.

Sir Benj. Hammett. Sir Benjamin Hammett once more rose. He still declared it to be his opinion that a tax of one shilling, which did not attach on every Member of that House, ought not to be imposed on the country. If, he said, any of the taxes which constituted the many millions of annual revenue to the country, had been imposed on such principles as he conceived this to be, he begged that the right honourable gentleman, or any gentleman in the House, would point it out to him. Sir Benjamin concluded by saying, that the right honourable gentleman had better take all their property at once.

Mr. Baker. Mr. Baker said, that if gentlemen dealt in gold there was no tax upon it, but if they dealt in paper, they were to have those taxes which had been stated. Paper, he observed, raised a credit; and some gentlemen could live by it, and therefore he presumed there was great profit arising from it; a tax upon it was consequently by no means unreasonable.

Sir Benj. Hammett. Sir Benjamin Hammett contended, that the principle upon which these resolutions had been brought forward, and upon which they were attempted to be justified, would justify the taking of all their property.

Mr. Alderman Watson said a few words on the subject. After which the Chairman having put the question, the following resolutions passed:

That it is the opinion of this Committee that a sum not exceeding 3d. be laid upon every bill of exchange, note, or draft, or order, payable on demand, where the sum shall amount to 40s. and not exceed 5l. 5s. and which shall not be re-issuable after payment thereof, at any other place than where the name was first issued.

6d. from 5l. 5s. to 30l.

9d. from 30l. to 50l.

1s. from 50l. to 100l.

1s. 6d. from 100l. to 200l.

2s. from 200l. and upwards.

Upon notes that shall be re-issuable,

2d. upon all receipts from 40s. to 20l.

4d. from 20l. to 50l.

6d. from 50l. and upwards.

The report to be received on Monday next.

The House adjourned.

Monday.

Monday, 16th May.

The order of the day being read, that the House should resolve itself into a Committee of ways and means, Mr. Alderman Watson presented a proposal from the Governor and Court of Directors of the Bank, "that there should be advanced for the use of Government, a sum of 500,000l. without interest, as long as the dividends unclaimed shall amount, after the quarterly payments, to 600,000l. upon condition, that as much shall be returned, as the sum total of the unclaimed dividends may fall below that sum."

The proposition having been read at the table,

Mr. Chancellor Pitt moved that the proposal be accepted; which was agreed to, and the report was ordered to be received to-morrow.

General Smith. General

adopted, and afford, at least for the present, a source of relief. The situation of India called for remedy. The power at present granted to the Commander in Chief was incompetent. Not thinking, he said, upon the present subject with those gentlemen with whom he was accustomed to act, he had not consulted them upon his motion; he thought it, however, his duty to make it, and whether he should or should not be seconded, his duty would be discharged in making it; he concluded with moving, "That when the offices of Governor General of Bengal and Commander in Chief of the forces in India are vested in one and the same person, it is incompatible with the power of Commander in Chief, and prejudicial to the public service, that the Commander in Chief, if employed in his military capacity, on either of the coasts of Coromandel and Malabar, should be subject to the orders of the presidencies of Bombay and Fort St. George, or of the Presidency of Bengal."

that could be proposed; he should have liked them better if they had been much higher; but they were the best he could obtain, and the bill being now essentially better than it was in other respects, he wished the Committee to be satisfied with the importation prices and duties now to be proposed. He then moved several resolutions, the purport of which was, that wheat should not be imported from foreign countries, under the low duties, until the price was at 50s. oats at 17s. and other corn in proportion, and that a duty of 2s. 6d. per quarter should be payable on wheat, 1s. 6d. on barley, and 1s. on oats, till the price of wheat was 54s. of barley 27s. oats 18s. and then the low duties of 6d. 3d. and 2d. were to take place.

Mr. Ryder then moved the same resolutions respecting corn from Ireland, except that the ports are to be open for wheat from thence when the price is 48s. oats at 16s. and other corn in proportion; liable however to the above duties of 2s. 6d. 1s. 6d. and 1s. till the prices are 52s. 26s. and 17s. and then the above-mentioned lower duties are to take place.

The duties on flour and meal are proportioned to the above prices.

These resolutions being then reported to the Committee on the corn bill, Mr. Ryder moved several new clauses, which passed unanimously.

The House adjourned.

Wednesday, 18th May.

The Quebec bill having been read a third time, Lord Sheffield presented a petition against it from Mr. Limburner, agent for the province of Canada, stating that the people there had been refused, upon application, a copy of that bill by which their Government was to be regulated, and praying that it might not pass.

Mr. Chancellor Pitt said, that the principles of the bill had been so long under consideration, and the impossibility that its regulations should meet the sentiments of all, was so evident, that it was now the business of the House to consider whether the objections that had been stated were sufficient grounds for delaying the bill.

Mr. Alderman Watson moved, "That the debate should be adjourned till to-morrow."

The motion was negatived, and the bill passed.

Mr. Chancellor Pitt then presented the following Message from the King:

His Majesty finding that the additional charges incurred on account of the establishment of the younger branches of his Royal Family, cannot be defrayed out of the monies applicable to the purposes of His Majesty's civil Government, is under the necessity of desiring the assistance of Parliament for this purpose; and His Majesty relies on the affection of his faithful Commons, that they will make such provision as the circumstances may appear to them to require.

Ordered, That His Majesty's most gracious message be referred to the Committee of Supply.

Mr. Pitt gave notice, that he should move that the message be taken into consideration on Friday.

He then moved the order of the day, that the House resolve itself into a Committee of the whole House, to consider of ways and means for raising the supply granted to His Majesty.

Upon which, Mr. Rose moved, "That the several accounts that had been presented to the House, relative to the Public Income and Expenditure, and likewise the Report from the Finance Committee, should be referred to the said Committee of the whole House."

Ordered.

The House then went into the Committee, Mr. Hobart in the chair.

Mr. Pitt. Mr. Chancellor Pitt said, he should have the honour of laying before the Committee, as shortly and distinctly as he was able, the articles of expenditure and of ways and means of the present year. He thought it would be proper, he said, to separate from them those articles which had been already provided for in the Armament budget, and which amounted to the sum of 3,133,000l. This sum had been separately voted for the expence of the armament of last summer, and for defraying the expences of 6000 extra seamen. The sum of 1,300,000l. had been charged on the consolidated fund of the next four quarters. The two sums charged on the consolidated fund were 800,000l. and 500,000l. which made the sum of 1,300,000l. This sum, therefore, was to be distinguished from the remaining part of the three millions, which had already been provided for. The remaining 1,800,000l. had been provided for by Exchequer bills, &c. He should therefore, he said, leave out of his consideration the ways and means for this 3,133,000l. on the one hand, and the expence on the other, for the sake of confining the attention of the Committee to the other articles which he wished to lay before them.

Comparison between the Sum expended on the Army, Navy & Ordnance in the Year 1791 and the Sums reported by the Committee as adequate to those services -

The first head, to which he wished to call gentlemen's attention, Mr. Pitt said, was the expences of the Navy; and here he should only consider the expence of 18,000 seamen, the other 6000 having, as he had stated, been before provided for.

Expences of 18,000 seamen, for the service of 1791 - £.936,000
Expences of the navy - 689,000
Repairs of the navy - 506,000

Total of the navy - 2,131,000

ARMY.

The sum total for the army amounted to 1,853,572 } 4,428,250

ORDNANCE.

The various sums for the ordnance amounted to - 443,678
He said there were two articles of deficiency in the land and malt tax, to be provided for out of the supply. These two articles together, amounted to - 400,000

There was also a deficiency of grants, amounting to - 207,000

MISCELLANEOUS SERVICES.

To Somerset House - 25,000
To African forts - 13,000
To a new corps to Botany Bay - 2,794
To a compensation for settling American claims, exclusive of Loyalist sufferers - 2000
To a sum paid the Dey of Algiers by our Consul - 6,762
To various charges from the civil list - 213,932
To a farther sum to American Commissioners - 14,221
To convicts transported to Botany Bay - 83,000
To Auditors of Public Accounts - 4000
To Commissioners of Land Revenue - 4000
To sundries - 8000
To Messrs. Eyre and Strahan, for printing County Election Bill - 16,000
To American sufferers - 172,000
The trial of Warren Hastings, Esq. - 14,000
Annuity to the Duke of Clarence - 12,000
To be charged to the consolidated fund - 6000

Sum total of miscellaneous services - 694,000
Total of the Navy, as before stated - 2,131,000
Army - 1,853,000
Ordnance

£ 4,428,250
Com: 1786 - 3,748,000 Com: 1791. 4,123,842
Excess - 680,250 Excess - 304,408

PARLIAMENTARY

A. 1791.

Ordnance	-	-	443,000
Deficiency of land and malt	-	-	400,000
Deficiency of grants	-	-	207,000
Sum total of the supplies	-	-	<u>5,728,000</u>

WAYS AND MEANS.

Mr. Pitt said, the above were all the Supplies for the present year, and he should next consider the Ways and Means for raising that supply.

He calculated the land and malt as usual	-	£.2,750,000
The surplus of last year, disposeable by Parliament, after deducting all the charges on the consolidated fund, amounted to	-	303,221
In addition to this, there was the resource arising from the Lottery, and which amounted to a very large sum, viz.	-	306,250

The next article was the growing produce of the consolidated fund for the next twelve months, beginning at the 5th day of April last, and ending on the 5th day of April, 1792. They might judge of the amount of the growing produce from the report of the Finance Committee, founded on the experience of the three last years. It appeared that the average of the three last years was very short of the amount of the year before the last, and still more so of the last year.

The permanent taxes, exclusive of the land and malt, amounted to 13,472,286l., from which was to be deducted 11,361,000l., consisting of the interest and charges of public debt, civil list, &c., and the surplus amounted to	-	2,110,000
Outstanding balance of accounts	-	154,000

In addition to this, he said, he might take 150,000l. from the probable increases of receipt, viz. 100,000l. tobacco, 30,000l. land-tax arrears, and 10,000l. hemp duty; for gentlemen would observe, that if the regulations on tobacco had taken place during that period, and if the taxes imposed in 1789 had been taken into the account, they would have made a considerable addition. He should, however, only loosely calculate the duties which would arise on the above-mentioned accounts, and take them at the very moderate sum of

120,000

If

D E B A T E S.

A. 1791.

If all these sums were added together, they would amount to	-	5,743,000
From this sum was to be deducted 3-4ths of a year's annuity of the Duke of Clarence	-	9000
Sum total of Ways and Means	-	<u>5,734,000</u>

The above, Mr. Pitt observed, were all the ways and means of the present year, and by comparing them with the total of the supplies, it would be seen that they exceeded the supply by a few thousand pounds only. He knew, he said, of nothing more that was necessary to add, in order to lay the subject distinctly before the Committee, except that he had left the 5,500,000l. of Exchequer bills untouched, because they occurred on both sides of the account, and therefore balanced each other. He did not think it necessary to detain the Committee by going into a discussion of the state of the finances, particularly when he considered the very able and accurate report they had received from the Finance Committee. The Committee, he observed, would afterwards have an opportunity of considering that subject separately, with much more propriety than they possibly could do on the present occasion. He said, he had no doubt but that every gentleman would very attentively examine the nature and contents of the Finance Report *, and he flattered himself that no one could examine it, without receiving a great degree of satisfaction. He had only wished, he said, to take his estimates on the moderate average of the three years, and not on the receipt of the last year, although the revenue of the last year exceeded his calculation on that of former years by four hundred thousand pounds. He concluded with moving a resolution for the application of a sum out of the consolidated fund to the current service of the year.

Mr. Sheridan objected, on general grounds, to the right honourable gentleman's statement, but he admitted that the day was at last arrived when he could agree with the right honourable gentleman, that the report of the Committee of finance was as fair a report as could be expected. There were, Mr. Sheridan said, certain omissions on both sides of the account, which would not have happened had he had the honour of being a member of the Committee, and to which he objected; but as he meant to name the first vacant day for discussing it, it was not his intention to go into it then; he would barely remark that the report coincided

* Vide the Report of the Select Committee, printed for J. Debrett.

with

with every word he had ever troubled the House with on the subject. The Committee had stated their report with great candour and great accuracy, and the result, Mr. Sheridan said, was, that it was evident his Majesty's Ministers had since the year 1786 gone on with such encreasing prodigality, that the new report, so far from confirming what the report of the Committee of 1786 gave the House to expect, viz. that they would be that day voting the permanent peace establishment as they stated it, stated that in 1791 they were actually called on to vote half a million more, which, with the increase of the casual expences, made a difference of one million three hundred thousand pounds more than they were given to imagine would be the expenditure of the present year. Mr. Sheridan said, he did admit that there had been an increase of income within the last year, but gentlemen must not go away with the idea that the expenditure had not greatly exceeded what the Revenue Committee of 1786 taught them to expect would be the expenditure of the present year. Before, therefore, they adopted the Report of the new Committee, the alarming circumstance that he had mentioned ought to be explained to the country. Mr. Sheridan in the course of his speech referred to Mr. Steele's argument on a former day, and supported his assertion by stating the particulars on which he rested it, viz. that there was a permanent increase of 500,000l. on the total amount of the expences of the army, navy, ordnance, and miscellaneous services, and 800,000l. arising from incidental and casual expences. He added that we had paid off annuities of 200,000l. a year, and added a permanent increase of 500,000l. a year to the national expenditure.

Mr. Pitt. Mr. Chancellor *Pitt* expressed his satisfaction at the honourable gentleman's declaration, that he would name a separate day for the discussion of the subject, because, if the honourable gentleman, or any other, entertained doubts upon the Report of the Committee, or on any part of what he had stated that day, it certainly would be better to discuss those doubts on some particular day, than in a conversation, when another and a different topic was under consideration. With regard to the allusion to what had been said by his honourable friend, (Mr. Steele) on a former day, he was very confident his honourable friend never did state the permanent revenue as likely to be that, which the honourable gentleman had just imputed to his honourable friend; but the amount of his honourable friend's argument had been, that in case the expenditure should, from accidental circumstances, increase, the income of the country would proportionably increase, so that the public receipt would at all times cover the public expenditure. Mr. Pitt proceeded to

to observe, that there was no part of the subject which was not familiar to the House, and which had not been debated again and again, in every session since the year 1786. He declared himself happy, however, that the honourable gentleman agreed with him in giving due praise to the candour, the fairness, and the accuracy of the Committee of Finance, as exemplified in their report. As to the amount of the expenditure, the honourable gentleman, he observed, had stated that there was an increase of permanent establishment of 500,000l. in answer to which, he must declare, that much of that increase was not to be considered as expences which would be permanent, but as charges that were accidentally incurred. These charges Mr. Pitt stated, and particularly mentioned 201,000l. for necessaries in our dock yards, which would of course operate as a saving in future. In answer to the extraordinary manner in which the honourable gentleman had commented on other parts of the subject, so as to make up his alledged increase of 1,300,000l. he must, he said, be indulged with a few words. He then went into a detail of the whole expenditure, and concluded with observing, that Mr. Sheridan included in his excess, the deficiencies of the land and malt, and the sum destined for the American Loyalists.

Mr. *Sheridan* begged leave to say a few words in reply, and, he declared, they should be a very few words. Referring to the report of the Committee of Revenue of 1786, he shewed, that the report of the Committee of 1791, in the statement of the expenditure, directly contradicted what the report of the Committee of 1786 taught them to look forward to, as the probable peace establishment in the year 1791. Another word he said, he must utter, with regard to the challenge given by the honourable friend (Mr. Steele) of the right honourable gentleman. The latter denied that his right honourable friend had given any such challenge or pledge, as he had expressly stated when the subject was last the ground of debate, and seemed to treat it as a ridiculous thing that his honourable friend, or any of his honourable friends, could have attempted to justify the report of 1786. Mr. Sheridan observed, that the Chancellor of the Exchequer had himself admitted an excess of 380,000l. in three articles only, exclusive of the miscellaneous articles, and therefore he contended that he had a right to say, that there was half a million increase on the permanent establishment. It was, he declared, a point on which he should particularly insist, and it ought not to be flurred over, but the country should know precisely how the case stood. They had, he said, bought up annuities of 200,000l. and incurred a permanent debt of three millions. The fact was, that the subject had

been delusively stated, and glossed over, in order to appear well in the eyes of the public, and so he had ever contended; but it had never been admitted at all, that any part of what he disputed was founded before that day; whereas, from what the right honourable gentleman had himself said that day, it was evident to the Committee, that he had been correct in all that he had advanced. Mr. Sheridan before he concluded went into particulars to prove his assertions, and desired the Committee to attend to the whole of them in forming their opinion on the subject.

Mr. Pitt, in reply, again detailed the principal articles of the expenditure, in order to prove that the honourable gentleman was completely mistaken.

Mr. Sheridan. Mr. *Sheridan* got up, once more to answer several parts of Mr. Pitt's last argument. He admitted, that a great cause of the increase was to be imputed to unforeseen circumstances; such as the provision for the younger part of the Royal Family, which he declared he highly approved; but he contended that every year would bring with it its amount of casual and incidental expences, which ought to be allowed for, and therefore it was incumbent on them to inform the country of the real truth, and not delude the people by telling them that this year there would be such a surplus, and next year a greater, when the chance was entirely the other way. Mr. *Sheridan* mentioned the finishing of Carlton House, which would occasion another increase, and to which the House was committed, having promised to provide for it, the Prince having no interest in it, &c. and therefore it must soon come under consideration. He also adverted to the debt from Holland, and said, if the payments by installments were applied to the expenditure instead of extinguishing the public debt, that the whole of that loan must be added to the amount of the national expenditure.

Mr. Rose. Mr. *Rose* said, he was of a very different opinion from the honourable gentleman, and whenever they came to discuss the subject, he had no doubt but he should be able to prove that the honourable gentleman was mistaken. There were a great number of miscellaneous services, Mr. *Rose* said, which his right honourable friend had stated, and which it must be obvious could never occur again; and if the subject were accurately examined, he was confident that instead of 1,300,000*l.* the excess would be found to be little more than 300,000*l.*

Mr. Fox. Mr. *Fox* said, that he would in a few words state what he at present meant to say. The observations, which he had to offer, it gave him no satisfaction to make, and would give them no satisfaction to hear. It now appeared, that the Committee of 1786 had been mistaken with regard to no

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less a sum than 500,000*l.* The blame indeed lay not on them; this increase of expence, except in the additional 100,000*l.* for the army, could not be foreseen. But at the same time, if this Committee, with all their knowledge, with all the weight which had been given to their statements, had been mistaken to so large an amount, the circumstance, though it could not affect his confidence in them individually, very much diminished his confidence in all Committees of this sort. The additional expence of the army alone had been stated to be permanent. And he at the time had objected to the addition to the establishment of so large a permanent expence. But the additional expence of the navy, of the ordnance, and of the miscellaneous services, had never been stated to be permanent. A Committee in 1786 states such a sum; and in the space of only five years, an addition of 500,000*l.* appears necessary. He was ready to allow the statement that had been made by the right honourable gentleman with regard to the tontine million. With regard to the miscellaneous services in 1786, the Committee had estimated this article of the expence at only 70,000*l.* Such an estimate, at the time, appeared to every body as quite too little, and to carry ridicule in the very face of it. The present Committee had stated the miscellaneous services at 120,000*l.* This sum likewise, to his honourable friend, appeared too little. To be sure, an honourable gentleman on the other side had scouted the idea that this sum could possibly be deemed too little; but it was probable that he might have treated, in the same manner, any objection to the former sum of 70,000*l.*; he had pledged himself to make it appear that the sum of 120,000*l.* was fully sufficient, but as he had proved that he was mistaken before, it might be believed that he could be mistaken again. The revenue, we were told, continued Mr. *Fox*, had increased in proportion to the additional expence; but what provision did this assurance afford us for future expence? Will the revenue always increase in proportion to the increase of expence? The converse of the proposition, there was but too much reason to apprehend, would be the case. That had, in this instance, happened to the public, which frequently happens to individuals. Calculations with respect to their revenue were, according to circumstances, just or unjust. But any estimate formed of their expenditure always fell below the mark. What had we to expect, if at the very outset of what was stated as our peace establishment, the sum exceeded the estimates that had been formed considerably upwards of 300,000*l.*? No circumstances have happened since 1786 to render any increase of expence necessary. On the contrary, any alteration that had taken place in the general situation

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of

of affairs, ought rather to have had a contrary effect. The right honourable gentleman had treated it as a matter of indifference whether the installments were applied to discharge the debt, or to defray the services of the current year. Here Mr. Fox said, he begged leave to differ with him. If we had had nothing to do with the 178,000l. any deficiency in the sum necessary for the current service would have been found out, and some way or other supplied. It appeared to him, that in the present situation of the country, our expences ought to be set at the lowest mark possible; and if the revenue was increasing, that that increase ought to be applied, in order to discharge the debt, and not to promote any addition of expence that might be made to the establishment. Mr. Fox said he had risen on purpose to put the country on their guard against the reports of Committees. It now appeared that the report of no Committee, however well intentioned, or however able, could be implicitly received. After so gross a mistake, which amounted, by the calculation of his honourable friend, to 500,000l. and by that of the right honourable gentleman was allowed not to fall much short of 400,000l. it was proper to listen to their estimates with diffidence. It was necessary, by their own active economy, and by their attention to whatever related to public expenditure, to render these accounts true, instead of implicitly receiving them on the faith of a report, till the moment of reckoning came, that should convince them of the error of their confidence, and the fallacy of their hopes.

Mr. Pulteney. Mr. Pulteney remarked, that if the actual expenditure now differed from what the report in 1786 had stated, it ought to be on the permanent peace establishment, even in the proportion admitted by the Chancellor of the Exchequer. He thought that circumstance worthy of consideration, and that the expenditure of the country ought to be managed as economically as possible. He said, one material article which had been stated as permanent, was the navy estimates; and to this point he thought very particular attention was due; because, in the detail of the extraordinary expences of the naval establishment, they must all know that it was liable, from its nature, to much fraud and extravagance; and this could not be put in a stronger light, than by the statement given in by Sir Charles Middleton, a man well versed in the detail of the necessary expences, and acquainted with the articles that were most liable to be wasted or overcharged. His statement differed, to the amount of more than 100,000l. from another given in. Mr. Pulteney said, he only meant, by mentioning this circumstance, to shew that much attention should be paid to this, being one great branch of permanent

manent expence. With regard to the calculations made either in the present report, or that of 1786, he thought it was unfair to consider as calculations or opinions of the Committees, because, in fact, they were only calculations and opinions formed from materials which were laid before these Committees.

Mr. Fox said, that he had always considered the reports Mr. Fox as founded on the information which was laid before the Committee.

The resolutions were severally put and agreed to, and the House being resumed, the report was ordered to be brought up to-morrow.

The House adjourned.

Thursday, 19th May.

The report of the Budget was brought up by Mr. Hobart, and the resolutions having been read a first and second time, were agreed to.

Mr. Benfield wished to know what the amount of the unfunded debt was? He should have been glad, he said, if the Finance Committee had stated the amount of the unfunded as well as of the funded debt. It would have been a credit to the country to look all its incumbrances in the face, and it was a subject which most undoubtedly ought to be laid before the Public.

Mr. Ryder informed the honourable gentleman, that if he would peruse the Report of the Finance Committee, he would find the unfunded debt was expressly stated in it.

During the reading the report of the Committee of Ways and Means,

Mr. M. A. Taylor rose, and said, he really wished for information on a subject of which he professed himself to be ignorant, not having been in the House the preceding day. He understood that the right honourable gentleman intended, on the following day, to move for a farther sum of money for the Royal Family; he wished, therefore, to know what had been, or was meant to be done for the widow of the late Duke of Cumberland, who ought undoubtedly to have an handsome provision equal to her dignity? If the right honourable gentleman, he said, would condescend to favour him with an answer, it would decide whether he should or should not think it necessary to bring forward a motion on the subject.

Mr. Chancellor Pitt said, he had not proposed any thing on the subject alluded to by the honourable gentleman, not having had it in command from His Majesty to make any such proposition to the House; and deeming it highly unbecoming in him to state any thing to the House respecting any part

part of the Royal Family, unless he had previously received His Majesty's orders to that purpose. It was not, Mr. Pitt said, a fit subject for discussion in that House; but if the honourable gentleman would look to the account of the civil list charges that lay on the table, he would see the sum paid to the Duchefs of Cumberland by way of annuity.

When the resolution relative to the Lottery was read,

Mr.
Huffey.

Mr. *Huffey* said, with respect to the lottery, although the profits of it had been greater this year than it had been on any former year, and although they ought to thank the right honourable gentleman (Mr. Pitt) for making the most of it, yet he was clearly of opinion that it was attended with the most pernicious consequences. It was a great discouragement to the honest industry of the country; it inflamed the desires of every poor person, and of every poor servant, in this great metropolis to grow rich at once, and not by the slow and gradual means of honest industry and daily labour. He said, it was dishonourable and shameful to the country to countenance such a fraudulent bargain. They saw men buy and give more for lottery tickets than they knew they were worth. This was undeniably a fraudulent bargain, and was shameful to the country. The Minister put these tickets up to auction, to get the best price for them, and to induce persons to become purchasers at a high and advanced rate. Besides that, before the tickets came to those poor deluded people, the Public got 300,000l., and it was extremely probable that Lottery-office keepers got as much more by selling the number of tickets twice over, and by insuring. He knew, he said, that he had the majority of both sides of the House against him, but he nevertheless felt it to be his duty to speak his opinion. He thought the country received much more damage from a lottery than profit; and he hoped and trusted that the right honourable gentleman would make this the last. He said, if the House entertained the same sentiments with regard to lotteries that he did, they would put an end to them at once.

Mr. Pitt.

Mr. Chancellor *Pitt* said, he entertained an opinion on the subject extremely different from that stated by the honourable gentleman; so far from being of his way of thinking, he should be sorry if the ensuing were to be the last lottery. He thought it was a resource of which the Public ought to avail itself. If they were to put an end to the lottery, he conceived that would not put an end to the principles and practice of gambling, but that the Public would suffer all the inconvenience without reaping any of the benefit. They could not prevent people from having recourse to the lotteries of other countries, and to private adventures, which would be attended with more serious consequences to individuals,

“ specting the application of the money for the additions to,
“ and furnishing of, Carlton House.”

Mr. *Harrison* did not conceive it possible for any objection to be made to the motion, and he thought that they ought to go into a Committee to see whether the money had been properly applied. He said, as he understood it was the Prince of Wales's wish that the application of the monies should be inquired into, he would give the motion his support.

Mr. Chancellor Pitt and Mr. Dundas were both of opinion that very serious doubts were to be entertained whether the motion ought to be granted. They believed it was almost without precedent to have a Committee of that sort, unless they knew explicitly that the motion was desired by his Royal Highness the Prince of Wales. A motion more disrespectful could not be made, Mr. Pitt said, unless it had his Royal Highness's consent. He saw nothing else to counterbalance his objections on the face of it. Unless therefore some gentleman would get up and pledge himself that it was the Prince's wish, he must object to it, and he did not know but he should go beyond his duty as a Member of Parliament to agree to it even under any circumstances or any explanation.

Mr. *Windham* said, he was the last person to suspect any misapplication of the money voted for Carlton House, but they ought to know how the money already voted had been applied.

Mr. Noel Edwards thought it was highly proper to institute an inquiry on the subject.

Mr. Chancellor *Pitt* asked if the honourable gentleman had any instruction from the Prince to declare it to be his wish that the application of the money should be inquired into.

Mr. *Windham* said, certainly not.

Mr. *Sheridan* here read a letter from Lord Southampton to Mr. Pitt, one of the papers presented that day, from which it clearly appeared that his Royal Highness the Prince of Wales was extremely desirous that an inquiry should be made, and the whole application of the money fully investigated.

On that ground, the Chancellor of the Exchequer agreed to a Committee.

The Committee consisted of the following gentlemen: Lord Sheffield, Lord J. Ruffel, Mr. Dundas, Lord Apsley, Mr. C. Townsend, Sir W. Dolben, Mr. B. Watson, Mr. Anfruther, Mr. Bastard, Mr. Pulteney, Mr. J. Smith, Mr. Hufsey, Mr. N. Edwards, Mr. Fox, Mr. Pitt, and Mr. Sheridan.

The

The order of the day being read for the House to resolve itself into a Committee, on the Report of the Select Committee appointed to examine the several papers relating to the public Income and Expenditure, Mr. Jolliffe took the chair.

Mr. Sheridan. Mr. *Sheridan* rose, and said, he rejoiced that they were now in a form to examine with accuracy, whether his assertions and predictions on the state of the finances, or those of the Chancellor of the Exchequer, had been verified by facts and events. The Committee need not be alarmed at the number of the resolutions which he meant to move (forty) although they were, he believed, one for every Member present; because, being founded on the reports of the Revenue Committees of 1786 and 1791, it required but little argument to support them. It was unnecessary, he said, for him to press on the attention of the Committee, that no subject could be more important, than whether or not Parliament was doing its duty to the Public on the state of the finances; was exhibiting a true account of their actual situation, and watching over every circumstance in the receipt and expenditure of the money levied on the people, with the attention that their duty to their constituents required.

Experience shewed, that all the circumstances of domestic economy, in which nations were formerly interested, the patriotism of their rulers, and the characters of this or that great man, were becoming daily of less importance, except the management of public money, and the mode of taking it from the people. When he considered this, he said, he could not but be surpris'd at the conduct of the House of Commons, on a subject to which he thought they could not be too attentive. Instead of attention, he had observed, for many years, a remissness, which was far from creditable. From the examination of public accounts they seem'd to shrink as from a task, which was either not within their province, or above their comprehension. Revenue regulations and tax bills they appear'd to consider as things which they were to vote on confidence in the Minister, notwithstanding the multitude of provisions which they generally contained, by almost every one of which the liberty of the subject was more or less connected. In consequence of this confidential carelessness, Mr. *Sheridan* said, he had never been able to get a tax bill printed, though he had often attempted it, an attempt in which he was persuad'd he must at length succeed; for it was not to be believ'd that the House would persevere in passing bills, containing a great variety of important and complicated clauses, without taking the ordinary means to comprehend and understand them.

It

It was not a little extraordinary, he said, that when they had appointed a Select Committee to examine and revise the report of the Committee of 1786, on the state of the public revenue and expence, when the Committee of 1791 had made an estimate of the probable expence of the future peace establishment, exceeding the estimate of the Committee of 1786 by half a million, that the House had received that estimate without asking a single question respecting the cause of the increase; and had voted supplies for the peace establishment of the current year, independent of the armament, exceeding the increased estimate by 800,000l., without a single reason assigned why the peace establishment of 1791 should be greater than that of future years was expected to be. It was equally extraordinary that the Committee of 1791 told the House that the revenue had risen half a million above the estimate of 1786, and that the permanent expence had risen above the estimate in the same proportion; so that all the produce of new taxes, of arbitrary and oppressive regulations, of the unjustifiable extension of the Excise laws since 1786, had gone to the support of new establishments, and not to the reduction of the public debt. It was not the duty of the Select Committee to inquire into the increase of the establishments. They had, however, made an estimate of it in their report, and such was the result of it. The House had received it without the least surpris'e. Were an historian to give an account of the affairs of Europe since 1786, in his Chapter of Finance, after detailing the situation of other States, he might naturally say, "When we look to Great Britain, after the inquiry that she had instituted, and the principles of economy that she had laid down, we must suppose that she was availing herself of the quiet of her only formidable rival, and the security which she consequently enjoyed was employed in reducing her establishment, and applying her increased revenue to conquer the only enemy she had to dread, her national debt." Instead of this, we had been increasing all the means of defence in proportion as our security increased; and our Ministers had thought it their duty to look out for new enemies, when France ceased to be the object of our dread. Mr. *Sheridan* said, he had heard the extraordinary increase of the revenue, exultingly stated by an honourable gentleman (Mr. *Steele*) before Christmas; in opposition to which, Mr. *Sheridan* said, he had then asserted, that the average receipt, since 1786, did not amount to the estimate of 1786, and the report of the Committee now proved the assertion. In that average, he could not include the receipt of the last year, because he had not the accounts of it before him. But he admitted, that it had been great,

great, and should, by and by, explain from what circumstances.

The Committee of 1786 found the annual amount of permanent taxes at	-	£.12,042,697
They had estimated it at	-	12,797,471
It produced in 1786	-	11,836,531
Falling short of the estimate	-	960,940

The Chancellor of the Exchequer, continued Mr. Sheridan, whose business it was to raise public credit as high as he could, that he might lose as little as possible of his own, resolved to get rid of this deficiency, and to screw up the annual receipt by every possible means. It was highly proper to do this; but it ought to have been done openly, on a fair statement of the cause, instead of being done by what was called regulation of taxes, which were in many cases new taxes, and other indirect methods.

It was a false principle that the true state of the finances was not to be told to the Public. Being once fairly and honestly stated, and open and avowed means provided to remove any deficiency, public credit would increase with public confidence. As one instance of indirect revenue, the assessed duties, on pretence of frauds and evasions, were transferred from the Excise to the Stamp Office; and instead of the usual mode of presuming every man to be innocent till he was proved guilty, every man was presumed to be a defaulter, who could not prove that he was not. Under the threat of a rigorous and expensive Exchequer process, it was assumed that no man had paid at the Excise Office, and all were called upon to pay at the Tax Office. Those who had paid and had mislaid their receipts, or who did not like trouble, could not apply at the Excise Office, as they were told they might do, to have the payment made there returned, and by this mode a considerable sum was obtained, but certainly in a very unfair way of taxation. Something similar to this happened when 10 per cent. was added to the assessed duties, as part of the ways and means, for the expences of the Spanish armament. About three months after, the Collector came at Lady Day, and demanded 10 per cent. not for a quarter, but for a whole year. With just as much propriety, in point of principle, might he have demanded it for ten years. All these indirect modes of raising money did harm. Retrospective taxes deprived the consumer of the option which he ought to have, of using or not using the thing taxed; they insulted the feelings of men, and taught them to consider taxes not as a fair and necessary contribution for

for the public benefit, but as a harsh and unexpected imposition.

The average of 1786 and 1787 was	-	£.12,295,663
Less than the estimate by	-	501,808
The average of 1786, 87, 88, was	-	12,468,092
Less than the estimate by	-	329,376
The average of 1786, 87, 88, 89	-	12,653,537
Less than the estimate by	-	143,934

Thus all the accounts in which the great increase of the revenue had been blazoned forth, for four years, had been circulated for the purpose of deluding the Public, and obtaining an easy concurrence to the progressive increase of annual expences.

The average of 1786, 87, 88, 89, 90	-	£.12,879,308
Exceeding the estimate by	-	81,837

If the calculation, Mr. Sheridan said, were made on the amount of the permanent taxes, and the land and malt, the result would be still more unfavourable to the estimate of the Committee of 1786. That Committee, besides the taxes on which they calculated, pointed out various additional aids, so that the Public had a right to expect a considerable surplus above their estimate. The Chancellor of the Exchequer had not been sparing of regulations; he had modified and amended tax bills with all the effect of new taxes, and extended the odious system of Excise, and yet, with all these helps, the average produce of the revenue, since that estimate was made, gave only the inconsiderable excess above stated.—Gentlemen must own, that there never was a period more favourable to the increase of the revenue in all its branches, or than which a more favourable could be expected. Now, in the produce of 1790, which alone had saved the credit of the Committee of 1786, even in appearance, there were circumstances which contributed to swell the amount that could not be expected to be permanent. The produce of the fifty-third week, which came in only once in six years, was 193,000l. By the additional duties on spirits, imposed before Christmas, about 100,000l. had been brought into the account of that year, which was only an anticipation of the receipt of the next year. The duties on spirits exceeded what they produced in 1786, by 500,000l. There was also an extraordinary increase on tea, wood, and tobacco. It had always been admitted, that putting tobacco under the Excise laws, would increase the revenue for a short time; but it was denied that the increase would be permanent. It remained to be seen whether it would be so or not. The Committee of 1791 said the increase of revenue might be relied on, because

cause it was on articles of general consumption. The articles stated were so, but on many other articles of general consumption there appeared, from the accounts, to be a decrease. In the two last years, 240,000l. had been taken out of the hands of the Receiver General of the Customs, which was considered as a floating balance not likely to be diminished; but whether diminished or not, it could not come in aid of future years.

On looking at these, and other articles, Mr. Sheridan said, he did not think that the receipt of 1790 would be permanent. The select Committee had very properly distrusted the receipt of that year, and founded their estimate on an average of three years. As he meant to follow their report as closely as he could, his resolutions were founded on that average. The expenditure since 1786 exceeded, on an average, the calculation of the Committee by about one million. This excess had been defrayed by extraordinary aids, which were now first properly brought forward, and classed in the report of the select Committee. They amounted to six millions; and by so much since 1786 had the annual expence exceeded the permanent annual income. From the account of extraordinary aids, the Committee excluded the Dutch loan; now if the instalments by which it was repaid were paid into the hands of the Commissioners for reducing the public debt, that exclusion would be proper; but as they were added to the ways and means of the current year, the repayments would be spent while the annuity on which the principal was raised, remained, and would be as much an addition to the public debt as any other whatever. He was not less surprised, he said, at another passage of the report. After stating the extraordinary aids, it added, "From the nature of the articles, which have composed these extraordinary aids, it is evidently impossible to form any estimate of what farther receipt may be expected under such of those heads, as can recur in future." This seemed to imply, that some of those aids might be expected to be efficient, or that something considerable might be still expected from the whole. He asserted, that none of them could be efficient to any degree, except the lottery. The respited arrears from the India Company, amounting to 522,500l. being paid, could produce nothing for a future year. The arrears of land and malt due before 1786 had gradually diminished to a very small sum, and were now exhausted. Of the imprest monies and monies repaid, amounting to 820,165l., 600,000l. was received from the India Company for the expence of troops in India. This ought rather to be considered as a loan than an aid, because it was a claim which the Company had always disputed. A right honourable gentleman (Mr.

(Mr. Dundas) had, indeed, said, "Let us get the money, and see how they will get it back;" but if there were not a certain management, he would not say, collusion, between Government and the Company, there could be little doubt, but that they would get it back on the fair construction of the act of Parliament, on which it was demanded. This appeared to swell the payments under that head for the last two years to a large amount; but if it were deducted, the produce of imprest monies, and monies repaid, had fallen to nothing.

The repayments of the Dutch loan, Mr. Sheridan said, as he had already shewn, must either be applied to the extinction of debt, or the sum lent, added to the increase of funded debt. The army savings, which had arisen from the issues of the war, were no longer productive; in short, not one of the heads of extraordinary aids could be looked to in future, except the lottery, if Parliament should think fit to continue it; and he should never think the finances in a flourishing situation while so mischievous a source was resorted to.

Such being the future prospect of the revenue, what was the state of the expenditure? The Committee of 1786 estimated the navy at 1,800,000l.; the Committee of 1791 estimated it at 2,000,000l. What confidence could the public give to such estimates, when they saw such an increase, without any reason assigned for it, and when they saw a sum voted for the current year considerably exceeding the highest estimate? The Committee of 1791 had not stated any time at which a peace establishment, according to their estimate, might be expected; and in forbearing to do this, they had been wiser than their predecessors. He wished that Ministers would try a peace establishment, if it were but a year or two, by way of experiment, to see how the circumstances of the country could bear it. The estimate of the army in 1786, was 1,600,000l. in 1791, it was 1,748,842l. The ordnance in 1786, was 348,000l. In 1791, it was 375,000l. The noble Duke, at the head of the ordnance, stated such reasons for the increase, as shewed that new articles were always likely to arise, and that no estimate was to be depended on. The noble Duke, who was a great economist, and had many qualities that fitted him for his department, if he were not so great an engineer, added reasons to his estimate, and then shewed how little faith was due to it.

Mr. Sheridan said, that he had now run over the heads on which his resolutions were founded; and he requested, that when the Chancellor of the Exchequer heard them moved, he would not negative or move the previous question upon them, unless he could shew that they were false. He said

this, because he had moved resolutions on the report of the Committee of 1786, which, though as clear in point of fact, from the report, as that two and two make four, the right honourable gentleman had negatived, on pretence that they contained facts indeed, but facts which it was not necessary to declare. It was hardly needful, Mr. Sheridan said, to read the whole of them, because they were not a series of logical inductions, but independent facts, and he should move the first.

Mr. Pitt. Mr. Chancellor *Pitt* wished to hear the whole, because the object of the Committee was not merely to inquire, whether the resolutions were true or false, but whether they were material to declaring the state of the finances, as it appeared in the report of the select Committee.

Mr. Sheridan. Mr. *Sheridan* then read his resolutions, with comments on each. The last, he said, was an inference from the whole, which, if true, it was a duty which they owed to their constituents to declare.

Mr. Pitt. Mr. Chancellor *Pitt* rose as soon as the resolutions had been read, and remarked, that in the manner in which they had been now read, it would be utterly impossible, at the first view, to enter into the variety of detail, or follow these resolutions through the multiplicity of calculations. At the same time he expressed his desire that they should undergo a full and fair discussion. There were some of them, he said, with which he agreed; others to which he would dissent, but upon the general view, he did not think that they needed be put to the question; and the conclusion which he would draw from the whole would be essentially different. He therefore wished, that for the present, the honourable gentleman would only move his resolutions, and leave them to be considered. Mr. Pitt said, he likewise was willing to read the resolutions on the other side, in order that gentlemen might be furnished with the means of comparison, and be enabled to come fully prepared for the discussion. His object was to render the statement of the business so plain, that every man in the country might be fully acquainted with a subject, in which certainly he was most materially interested, the situation of its finances.

Mr. Rose. Mr. *Rose* thought it would be best to move the resolutions, and have them printed; which, though not strictly regular, might be done by a general concurrence.

Mr. Sheridan expressed his assent to this method.

Mr. Fox. Mr. *Fox* said, he had no intention now to enter into debate, but something had fallen from the right honourable gentleman, for which he was sorry. With some of the resolutions he had expressed his agreement, to others his dissent, but that upon the general view he thought that they needed not

not be put to the question. Now he was of opinion, that every one of the resolutions of his honourable friend ought to receive an aye or a no. The public ought to be convinced whether these resolutions were supported merely by the authority of an individual, or founded upon facts.

Mr. Chancellor *Pitt* had no objection to go into the detail; Mr. Pitt. but this, he said, was a point which must depend upon the discussion that should afterwards take place. In the mean time, he did not think the authority of one individual sufficient to call the House to decide upon resolutions, which were not, upon the general view, deemed of importance. Monday he reckoned might be a fit day for the discussion. Mr. Pitt then read seven propositions, drawn, up by himself and a few friends, who, he said, had taken great pains with the subject. As to extraordinary expences and extraordinary resources, neither of these, Mr. Pitt said, he had taken into consideration. If it should be thought necessary likewise to bring forward these, they would form two other resolutions. He trusted now that gentlemen, being in full possession of all the materials of discussion, would be enabled to come to a decided conclusion on the subject.

Mr. Fox rose again and said, the chief object was not, in Mr. Fox. his opinion, the result that the House would form, but which the public at large would form; for though they had not in common with the Members of that House, the advantage to be drawn from the power of reasoning upon figures, yet they could easily distinguish what were facts decided upon by the authority of the House of Commons, and ground their opinion upon those facts. He repeated, that it was his earnest wish to have on every proposition a distinct affirmative or a distinct negative.

Mr. Chancellor *Pitt* said, that he had no objection to those Mr. Pitt. facts which should lead to a conclusion.

Mr. Sheridan said, that his object was not merely to state Mr. facts and figures for the information of the House and the Sheridan. country; he wanted likewise something to be done. He wanted the House to disapprove of the extraordinary expence, that the Minister might be called on for an explanation. If the expence of the establishments, he observed, should still increase with the revenue, a system would be established of the most lavish prodigality. The propositions of the right honourable gentleman, he said, were in general fair and explicit; with the first, however, he could not concur. The income of these five last years had not exceeded the estimate of the Committee of 1786; for they had asserted, that if certain laws were enacted for the protection of the taxes, they would produce so much more. On that ground he would negative the first resolution. They had likewise said, that

that the extraordinary expences would be defrayed by the extraordinary receipts: in this too they had failed, for a loan had become necessary.

Mr. Thornton said, he could not but feel some alarm, as a Member of the select Committee, when the honourable gentleman gave notice of his intention to come forward with thirty-five resolutions, partly grounded on the report of the Committee; he was happy, however, to find that the whole subject was to undergo a regular and deliberate discussion on Monday.

At length the Chairman was directed to report progress, and the Committee were, upon motion in the House, ordered to sit again on Monday.

Mr. Benfield was then called on from the Treasury side of the House to proceed with his comments on the East-India budget, but he excused himself from entering upon a long detail of figures at that late hour, and named Tuesday next, which was agreed on.

Mr. Pitt. Mr. Chancellor Pitt observed, that as they had not any private business on the table, he hoped, that on Monday and Tuesday, gentlemen would come down early, and enter upon business at four o'clock each day precisely.

The House adjourned.

Monday, 6th June.

The adjourned debate on Mr. Cecil's Divorce bill, according to the order of the day, being resumed, and the question being put, "That this bill do pass,"

Mr. Baker. Mr. Baker wished to call the attention of the House to the bill then before them, in which there did not appear to him to be sufficient provision made for Mrs. Cecil. Mr. Baker stated that Mrs. Cecil had brought Mr. Cecil a very large fortune, consisting of an estate of 6000l. per annum, and many thousand pounds in cash. That Mr. Cecil had run through the greater part of both. That after having come to the knowledge of one criminal fact, he had forgiven it, and imprudently delivered Mrs. Cecil into the hands of the adulterer. The latter fact, Mr. Baker said, was not in proof before the House, but he had heard it from a quarter which left no doubt within his mind of its authenticity. Mr. Baker remarked, that the House, in the consideration of Divorce bills in general, paid too little attention to the provision for the lady, and as he could not but conclude, that when apprized of such facts as he had stated, in a case of A. and B. (or any indifferent parties, who were not of rank and expectation in the country, from their near alliance to a noble Earl), the House would not pass such a bill as the present, he was content with having done his duty, and would

would leave it to the House to act as they thought proper.

This gave rise to a short debate.

Mr. Powys said, what the honourable gentleman had stated, would have induced him to oppose the bill, had he not understood that a noble Lord had engaged to pay Mrs. Cecil an annuity of 1000l. a year, and that she was perfectly contented with the bill as it stood at present.

Sir George Howard informed the House that he had the preceding day received a letter from Mrs. Cecil's agent, acquainting him, that she was perfectly satisfied with the provision she had already, and the annuity Lord Exeter had engaged to allow her of 1000l. a year. Sir George said, the agent was in waiting ready to come to the bar of the House, and give an answer to any questions they might please to put to him.

Sir William Scott remarked, that there were in the case three parties, Mr. Cecil, Mrs. Cecil, and the House, whose duty it was to see that proper provision was made for the lady in the bill. Content of parties, Sir William observed, was always a circumstance of suspicion in cases of that nature, and ought to operate rather as an alarm to the caution of the House, than as a circumstance tending to satisfy them that their duty was performed. He wished that the agent for Mrs. Cecil might be called in.

Mr. Grey was then called to the bar, and upon being questioned by Sir William Scott, Sir George Howard, Mr. Sheridan, Mr. Baker, and Mr. Hufsey, assured the House that Mrs. Cecil gave her free consent to the bill, and was satisfied with the interest of seventeen thousand pounds, which she was entitled to by her marriage settlement, and an annuity of 1000l. which Lord Exeter had engaged to pay her and to secure on his estate, in lieu of her pin money. After some farther conversation, and Mr. Grey being withdrawn,

Mr. Fowkes, agent for Mr. Cecil, was called in and examined, when he confirmed what Mr. Grey had said, and stated that Lord Exeter had engaged to secure the annuity of £. 1000 to Mrs. Cecil on estates at his own disposal, and in which he had a better interest than being tenant for life, and that he, (Mr. Fowkes) was ready to give his undertaking for Mr. Cecil's consent to such annuity being secured on that part of Lord Exeter's estate in which he had a joint interest.

Another conversation took place after Mr. Fowkes had withdrawn, when Sir John Ingilby pressed much for that being done by the bill, which the agents had told them would be done by consent of parties. Sir John painted the hard-

ship

ship of the case on the part of Mrs. Cecil in strong colours, alledging that the estate she brought Mr. Cecil was a noble one, that he had dissipated her fortune, that the parks were ploughed up, the timber cut down, and the whole in the hands of Mr. Cecil's creditors.

Mr. Sheridan. Mr. *Sheridan* thought with the honourable Baronet, that a clause for the purpose of securing the annuity of 1000l. to Mrs. Cecil should be inserted in the bill, and therefore he wished the motion were withdrawn.

The Speaker. The *Speaker* stated, that the question had been put on a former day, and the debate on it adjourned; there was some difficulty therefore in the matter, as it was not usual to withdraw a motion that had appeared in the votes; it was a difficulty, however, which the House could certainly surmount if it thought proper.

This brought on a short question of order, in which Mr. Powys, Mr. Rose, and Mr. Sheridan, took part, but on Sir William Scott's declaring, that in the present instance his doubts had been removed by what the House had heard from the agent, and that he was ready to give his consent to the bill; he, however, would seriously recommend it to the House to pay more attention in future to the provision made for the female, in cases of divorce, than they had been accustomed to do. The question was now put, when the House divided;

Ayes, 48; Noes, 24.

Mr. Benfield. Mr. *Benfield* now rose, and observed, that his object, in answer to what Mr. Dundas had lately stated on the subject of Indian finances, was to move for a Committee to inquire into, and examine the grounds of Mr. Dundas's alledged statements; but as the advanced period of the session rendered it highly improbable that any such Committee should be granted, or if granted, could be carried into effect, he would wave troubling the House any farther on the subject at present, but wait patiently till another session, when, as the matter was of infinite importance to the country, he hoped it would be taken up by some abler hand, declaring, as he then did, that be that gentleman who he would, he should freely command his best assistance.

Mr. Grey. Mr. *Grey* then rose, and observed, that from the period of the session, it was perfectly impossible for the Committee appointed to inquire into the state of the different jails, &c. to make that progress they had wished, or to do any thing effectual, till the next session of Parliament: he was, however, anxious to have it clearly and distinctly understood by that House, and the Public at large, that he did not mean to introduce any thing like the principle of an insolvent debtor's act; but what he proposed was upon other, and, he trusted, better

better principles; upon principles as much calculated for the security of the creditor as the relief of the debtor. He mentioned this, that those unfortunate men confined in the King's Bench, and other prisons, might not entertain groundless hopes of what was not likely to happen, and thence be induced to go into any improper excesses, as they had lately done, which could serve no purpose upon earth but to hurt themselves in the end, and defeat the very object they aimed at. In order that the Committee might be enabled to prosecute this business with greater advantage in the next session, Mr. Grey said he would move,

“ That there be prepared, in order to be laid before this House in the next session of Parliament, Lists of the names of all the persons who shall be confined for debts on the 1st day of October, 1791, in the several prisons within the kingdom of England, the Principality of Wales, and the town of Berwick upon Tweed, distinguishing whether such persons are so confined in execution or upon mesne process, and specifying the particular sums for which such persons are charged respectively, and the times when they were first committed, and which of them are married and have children, as far as it can be done; and also specifying how many of the said debtors receive allowances under the acts commonly called the Lords Acts; and that, with such lists, there be also sent an account of the greatest number of persons confined for debt at any one period in each year, since the year 1780, in each jail, and how many debtors have died in each jail since the year 1780, the amount of their debts respectively, and the time for which each was confined, and distinguishing the Courts out of which the process issued, and for which such debtors are confined.”

Mr. Burton. Mr. *Burton* said, he was not going to object to the motion, but to propose an amendment to it. What he meant was, that there should be added to the motion, an account, distinguishing the Courts that issued the process, by which such persons were confined. His reason for this, Mr. Burton said, was, because there were some Courts in the kingdom, that imprisoned for very small sums, and which Courts did not exist elsewhere. Mr. Burton complained of the extreme hardship of confining debtors for several years for very small sums. He mentioned an instance which had fallen under his knowledge, and which had happened in a principality with which he had the honour to be connected, of a woman who had been detained in prison, some years, for a debt which originally amounted only to eighteen pence, and which, by costs, had been mounted up to twelve pounds, till at last her case had attracted notice, and she was released by a subscription.

tion. Other similar instances might be mentioned. This evil, he thought, demanded a remedy; and therefore proposed, as an amendment to the motion, "That there should be laid before the House the processes originally instituted against those debtors who were confined, &c."

Mr. Grey. Mr. Grey said he was extremely obliged to the honourable gentleman for his amendment, which was added to the motion.

Mr. Grey next moved, "That the said order be sent to the Sheriffs of the several counties in England, Wales, &c. and that copies of the same be transmitted by them to the jailors and keepers of all the prisons where debtors are confined within their respective counties."

Mr. Ald. Mr. Alderman *Le Mesurier* expressed a doubt of some difficulty respecting detainers that were often lodged against prisoners, and which prevented them from being discharged. He said, he only spoke of Newgate, the practice of which jail he had become acquainted with, in consequence of having served the office of Sheriff for London and Middlesex.

Mr. Grey. Mr. Grey said, his motion was rather intended with a view to obtain information from the distant parts of the country, than from the metropolis.

Mr. Burton. Mr. *Burton* observed that he was not sure whether the words of the motion were sufficiently extensive; in a great many counties there were inferior franchises, which had a local jurisdiction, and where prisoners were confined for debt. He thought the words of the motion ought to be made extensive enough to reach every jail.

Mr. Mitford. Mr. *Mitford* said, he had intended this session to have brought in a bill in order to change the law as practiced in some of the Courts in Wales by repealing an act that passed in the reign of Henry VIII.

Both Mr. Grey's motions were agreed to.

Mr. Hippeley. Mr. *Hippeley* rose to make his promised motion, which he had withdrawn on a former day, respecting the pay of the troops in India, which, he observed, in its consequences, was a subject of as much importance as had been brought before the House this session. His object was, to vindicate the just claims, and offer some future security to a valuable description of men, who had fought patiently and bravely under accumulated difficulties, and whose unprecedented sufferings could be equalled only by the willing spirit, the fortitude, and perseverance, which enabled them to act under them. That on the fidelity and attachment of this description of men depended the existence of the British empire in India. Mr. *Hippeley* observed, that when he stated the grounds of his present motion in a former debate, a right honour-

honourable gentleman (Mr. Pitt) thought it necessary that vouchers should be brought to the several facts, before it could be entertained by the House: that in consequence, Mr. *Hippeley* had written to several officers of rank, and the Paymaster of the Southern army, in the last war, whose replies he had printed and circulated among the Members of the House. Mr. *Hippeley* had also moved for the production of a letter from Colonel Fullarton, Commander in Chief of the Southern army, to the Government of Madras, which letter was on the table, from which Mr. *Hippeley* read some extracts, stating, that the large arrears due to the troops, and other grievances, rendered it almost impracticable for officers to maintain discipline in their corps, happy if they could prevent mutiny among men, who, brave and faithful as they undoubtedly were, could hardly be restrained from clamour, when reduced to procure subsistence, by selling their own children! Such facts, Mr. *Hippeley* observed, had fallen within his own knowledge, as well as Colonel Fullarton's; and he submitted to the feelings of the House, what sort of distresses that must be, when conflicting with the extreme attachment every native of the East is known to cherish for his family. Mr. *Hippeley* then stated the testimonies to the merits and services of the officers of the East-India Company, whose distresses had been little short of what had been endured by the native troops; that they were habituated to act in emergencies with a facility that few subordinate officers in Europe ever had a prospect of acquiring; that their zeal, knowledge, and ability, was strongly exemplified during the last war; that their humanity had not been less conspicuous than their judgement and discretion, in soothing the sufferings of their soldiers, relieving their wants, and restraining, as far as possible, the well-grounded clamours of men, whom the public exigences had left in the extremity of distress. That Colonel Fullarton had also wisely observed, that the Public should ever be watchful and liberal to confirm the attachment of the sepoys; that by their good conduct, their settlements had hitherto been preserved; and to them must we look for after stability; let them receive the common justice due to every soldier; let them be regularly paid, and enabled to subsist their families. Mr. *Hippeley* then proceeded to state the distinction which obtained, last war, in the southern provinces, in the mode of paying the King's and Company's troops, whose merits were confessedly equal, but whose treatment, with respect to the payment, had been widely and painfully dissimilar. The King's troops, in the garrisons and field, he could state from his own knowledge, were always paid their subsistence two months in advance, and in gold, purchased generally at

a premium for that express purpose; while the Company's troops, on the same duty, received their pay in the debased currency of the provinces, on which they suffered an immediate loss, often of 12 or 15 per cent. That while the King's troops were two months in advance, the native troops were from ten to twenty months in arrear. That Colonel Fullarton had in some instances taken on himself to regulate the exchange in favour of the troops, but this was rare, and at his own risque, being authorised only by his humanity. That the sepoy's were generally burdened with large families, from the custom of early marriages; their situation, therefore, was the more distressful. Mr. Hippeley then stated the mode of liquidating the arrears of the army by paper; on which the troops sustained a loss, on an average, of 50 per cent., as the paper could only be exchanged for bonds, when audited, which bore nearly as high a discount at Madras; and that at Bombay the Company's bonds were to be purchased, at the same period, at 65 or 70 per cent. discount. Mr. Hippeley observed, that he was very sorry he did not see an honourable Member present, (Major Maitland) who had promised him, whenever he should bring forward this motion, that he would do justice to it; and would say, in his place, that from his own experience he could vouch, that many of the Company's officers were driven to the sad necessity of even asking a dinner from the King's officers, with whom they were serving, though on so unequal terms in point of payment. Mr. Hippeley paid a very handsome compliment to Mr. Burke, the King's Paymaster General in India, who had often been placed in situations of great difficulty, which called for the exertion of all his judgement and accommodating disposition, as well as the exercise of his personal credit, in keeping up the payments to His Majesty's troops. Mr. Hippeley then adverted to a variety of other proofs in his hand, and to the letters of Colonel Fullarton, Sir Henry Cosby, and Mr. Digby, which he had printed, and delivered in circulation to the Members, from himself, to evince the necessity of reform.

Mr. Hippeley then moved,

1. "That it appears to this House, that the payments to His Majesty's troops serving in India, and those of the East-India Company, ought to be kept as equal as possible; and that the respective payments should be so ordered, that the troops of the said East-India Company should not be exposed to any delay or loss, by exchange, or otherwise, from which His Majesty's troops serving in the same garrisons or districts, may be exempted."

2. "That if any arrears to the troops should, during the present war in India, be unavoidably incurred, the liquidation

tion of such arrears should take place of all other disbursements, and in such manner as to secure the troops from any eventual loss whatever."

3. "That it is the duty of those entrusted with the direction and controul of the affairs of the East-India Company, to concert such measures with His Majesty's Secretary at War and Paymaster General, as may most effectually secure the observance of a regulation so necessary to preserve harmony in the service."

General Smith rose to second the motion. He complained of the hardships which were suffered by the sepoy's, from the manner in which they received their pay. It might be wondered, he said, how they could at all contrive to subsist with such large arrears due to them as had been stated by his honourable friend: but they had an allowance of a certain quantity of rice. Yet notwithstanding, such was the extremity to which they were reduced, that they would come and offer to the Paymaster for one guinea, what to them was worth seven or eight pounds, and would even have recourse for a subsistence to the shocking expedient of selling their own children. The General went over much of the grounds, before stated, in support of Mr. Hippeley's motions. He, in particular, stated the case of six regiments of native cavalry last war, whose pay had been suffered to run several months in arrear; these regiments were up the country many miles from the main army, when they mutinied, and confined their officers; the consequence was, the army was obliged to march to the six regiments, in order to restore discipline, and set the officers at liberty. When they came up with them, they demanded instant and unconditional submission from the six regiments, and he was sorry to say, that two of the most forward of those concerned in the mutiny were blown from the mouth of a gun. The General commented on this fact, and observed, that it was usual to pay the sepoy's in bills, and that they frequently sold a bill of eight or ten pounds, for two guineas, two guineas and a half, or three guineas, and that there was notice given them, in common, that at a public office in Madras, they might have their bills discounted.

General Smith.

Mr. Dundas acknowledged that the evils which were now complained of, had existed ten years ago, but, he said, he had no reason to believe that they would ever return. Disputes, indeed, sometimes happened between His Majesty's and the Company's troops, relative to the inequality of their situation, chiefly in respect of rank. But he could not but object to a motion which had been brought forward, unsupported by any new facts, while he gave all credit to the generous and humane intentions of the honourable mover.

Mr. Dundas.

At the same time he suggested, that if any evil could be proved to exist, application was open to him in his official capacity, and the means of redress would speedily be provided.

Mr. Hippeley. Mr. Hippeley, in reply to Mr. Dundas, observed, that his wish in bringing forward those motions was by no means to embarrass the executive Government in India, but that he was wholly actuated by a sentiment of duty towards a service of which he had been a Member, and from a commiseration of the hardships which he had himself witnessed. He could by no means, he said, agree with the right honourable gentleman (Mr. Dundas) that there was no probability of the future existence of these evils. They had existed in the late war, principally from the want of resources, and a misapplication, at the conclusion, of such as they had; in March (last year) General Meadows writes that "a long arrear was then due." What might it be now, asked Mr. Hippeley, and what probably in future? Mr. Hippeley said, that if the right honourable gentleman would give him assurances in his place, that orders should be sent out equivalent to the provision of his motions, he should be well satisfied to rest on the word of the right honourable gentleman so pledged, as he could have no object but the good of the service. Mr. Hippeley concluded with observing, that as our army was at present infinitely greater than during the last war, and our resources less, of course, the probability of the same, or greater embarrassments occurring, was but too probable, if the war was long protracted, and the Company's troops should not be exposed to such a contingency.

Maj. Scott. Major Scott said, that being appealed to by the right honourable gentleman (Mr. Dundas) he rose with great pleasure to assure the House, that on settling the arrangement of rank between His Majesty's and the Company's Officers, when he had the honour to be one of the Committee who attended the right honourable gentleman, he found him to be most completely disposed to do every thing in his power to remove every just cause of complaint; and from what he then saw of that right honourable gentleman's free and candid dealings in that instance, he should rest fully satisfied with a declaration from him, that he would take effectual means to remove that very serious grievance which prevailed in the last war, owing to a very invidious distinction in the mode of issuing the pay to the King's and the Company's forces. The Major said the Company's army had great obligations to the honourable gentleman (Mr. Hippeley) for the mode in which he had brought the present motion forward to the notice of the House. Though not a very old Member, the Major said, he was still old enough to recollect,

lect, that the existence of those distresses, which had been so ably stated, and so well and ably seconded by the honourable General, had been strongly disputed in that House; but as the fact seemed now to be universally admitted, he should say no more of it at the present moment.

As Mr. Hippeley understood from Mr. Dundas that orders would be sent out to the desired purport, the order of the day was called, which put an end to the debate.

The order of the day being read for the House to take into farther consideration the report of the Finance Committee of 1791, Mr. Jodrell took the chair.

Mr. Sheridan expressed his satisfaction that the adjournment of the consideration of his resolutions had taken place, as it had given them time to consider them, and he was sure that the more they were considered, the more they would be acquiesced in. He observed, that it would be the less necessary for him then to trouble the House at any length, as he had gone into the subject only on Friday last. He was, he said, sorry to declare that he must differ from the resolutions which had been brought forward by the right honourable gentleman, (Mr. Pitt). Those resolutions were extremely short, and few in number; his own resolutions were much more numerous. The first statement of the right honourable gentleman over the way, was, "that the average produce during the last five years of the taxes imposed previous to the year 1786, has exceeded the amount expected by the Committee, appointed in the year 1789 to examine the public income and expenditure." That resolution, Mr. Sheridan said, he must contradict. The other resolution of the right honourable gentleman, he observed, merely stated, that all the expenditure of the last five years had been defrayed either by the ordinary income, by extraordinary income, or by certain sums that had been borrowed; which no doubt was exactly the method by which the expenditure in all parts of the world must be defrayed; in such information, therefore, there was nothing very important or very striking.

Mr. Sheridan, having read over, in a summary way, the seven resolutions brought forward by the Chancellor of the Exchequer, declared, that he conceived they did not contain any great intelligence. He said, he thought it his duty to go more at length into the subject; and he had endeavoured to shew how diffident a Committee should be, when they were endeavouring to prove, what would be the probable amount of our future revenue and expenditure. The Committee of 1786 on that subject, fell short by about 900,000l.; and he contended, that all the accounts that, year after year, had been laid before the public by the right honourable gentleman,

tleman, were absolutely fallacious, and that the predictions of the select Committee, had completely failed. He had thought it a part of his duty, Mr. Sheridan said, to shew, that the average of two, three, and four years, had fallen considerably short of the sum estimated, and that the extraordinary resources of last year had been very great, and had enabled them to say that, on the average of the last five years, the income did exceed the expenditure by about 51,000l. The right honourable gentleman had not only, he said, thought it sufficient to state that our expence had been defrayed by our income, but he had also thought it right and necessary to state what the enormous amount of those expences had been, in the course of the last five years, and the resources also, and to direct the attention of the public to the unfortunate circumstance of its not being likely, that our expences would diminish, when our extraordinary resources were nearly exhausted.

There was, Mr. Sheridan said, another extraordinary circumstance highly worthy of observation, namely, that the Finance Committee of 1786, with a great degree of confidence, had laid down a peace establishment that was to have taken place at the end of the year 1790; the report of the Committee of 1791 had added between 4 and 500,000l. to that peace establishment, without alledging a single reason for so great an increase. He said, he had stated that fact, merely to shew what little reliance was to be had on the Committee of 1786; and he believed that Committee was just as likely to be right as the Committee of 1791. Mr. Sheridan contended, that while an annuity to the amount of 111,020l. had been redeemed by the Commissioners, on behalf of the public, in the form of debt repurchased, an annuity of four times that amount was proposed to be entailed on the nation in the form of increased establishment. He wished, he said, to come to his last resolution, which if the Committee would grant him, he would willingly wave all the rest. He thought he had a right to have that resolution granted him, simply on the ground of the difference between the report of the Finance Committee of 1786, and that of 1791, with regard to the amount of the peace establishment. Here Mr. Sheridan read his last resolution to the Committee, which was "That upon a due consideration of all these circumstances and accounts, this Committee feel it to be their indispensable duty to declare that the great increases proposed to the permanent peace establishment in the report of the select Committee of 1791, ought not to be considered as receiving countenance or approbation from the House of Commons until the causes of the same shall be fully explained, and the necessity of them

"them made manifest." If the Committee would but give him the last resolution, (Mr. Sheridan repeated it) he was ready to give up all the rest. He then concluded with moving his first resolution viz, "That it appears that the select Committee of 1786 proceeded upon a supposition that the annual and permanent taxes then subsisting, were likely to produce annually the sum of 15,397,471l." The Chairman having put the question on this resolution,

Mr. Chancellor Pitt rose and observed, that he did not mean to trouble the Committee much on that resolution. He assured them, that he was so far from feeling any desire to agree to the compromise proposed by the honourable gentleman, viz. that if he (Mr. Pitt) would grant him his last resolution, he (Mr. Sheridan) would avoid the discussion of all the rest; he was so far from feeling any disposition to accede to such a proposition, that he assured the honourable gentleman, that he was extremely ready and desirous to discuss all his other resolutions, one by one, and likewise to discuss the last, on which he should certainly move a negative. He wished, however, to make a small amendment to the first resolution of the honourable gentleman. He observed that the honourable gentleman seemed to think that his (Mr. Pitt's) resolutions were very defective in point of information; he begged leave therefore to shew to what his resolutions went. They stated how far, on the whole, during the period that had elapsed since the Committee of 1786, the amount of the revenue had fallen short of, or had exceeded the expectations entertained by that Committee. If such a thing were material, Mr. Pitt conceived the information contained in his resolutions, was material. In the next place, the resolutions proved that all their expenditure had been defrayed, and shewed how it had been defrayed. The peace establishment had not been calculated to have taken place, during the five years, although during that period very large expences had been incurred; a natural object of curiosity therefore was, the methods by which they had been able to defray them. The honourable gentleman, had said, that there was no novelty in informing him that the expenditure was defrayed either by the ordinary or extraordinary income. That, Mr. Pitt declared, had been a subject of a great deal of discussion in the House, and there had been repeated imputations, both in that House and elsewhere, that it was impossible for them to shew the means they had to enable them to pay such large sums. As there was much doubt, whether they could point out the precise means by which the expenditure had been so defrayed, and when all the doubts had been encouraged, he trusted it was not too much to state, plainly and simply, how it had been defrayed.

He had stated, Mr. Pitt said, in a way that was intelligible to the public, that it had been defrayed by the produce within the five years of the permanent taxes, by the annual aids on land and malt, and by the sums arising from extraordinary resources, with the addition of a loan of one million raised by tontine, and 187,000l. raised by short annuities. These, he said, did not appear to him to be uninteresting points to be ascertained.

After the debt that had been actually paid, Mr. Pitt said, the next thing was the estimate of their probable income and probable expenditure in future. Whether these things were truly stated or not, was matter of discussion. His idea was, that the whole of the business should be concentrated into a few leading points which were intelligible to all, and which might be understood by every one; and that they should not go into a great variety of propositions to distract the attention and embarrass the judgement. On that ground it was, that he had brought forward his propositions; and on that ground, he, for one, was of opinion, that the resolutions of the honourable gentleman rendered the subject complex, and prevented the truth from being clearly ascertained. He had very material objections to a great number of these resolutions, which even when stated correctly, for those he maintained were not, would rather perplex and encumber, than elucidate the subject. On that ground, Mr. Pitt said, he should certainly object to a great many of these resolutions; he should negative some and make amendments to others. Many of them, he said, did not convey to the public a just impression of the subject. The honourable gentleman had said, that he (Mr. Pitt) had only given the state of the revenue, compared with the expenditure, during the last five years; and the honourable gentleman himself gave several averages. He had given the averages of two, three, four, and five years, and had made no distinction between the permanent and annual taxes, but had given all the past, actual, income. That, Mr. Pitt maintained, he could not give, because, during several of those years they had not the land and malt. But supposing the honourable gentleman could have gone through his averages, he had either taken too many or too few. The question simply was, whether, since 1786 the revenue and expenditure had exceeded each other, and in what degree. Mr. Pitt in continuation said, he objected to the series of those resolutions, so framed, on the mere ground, that they calculated the contrast of expenditure, ordinary and extraordinary, with the ordinary income alone, and had not, as they ought to have done, taken in the extraordinary income. There was, he said, hardly one of the resolutions, in which the honourable gentleman stated

stated the expenditure, which was not objectionable. Because the Committee of 1786, and that of 1791 had differed respecting the amount of the peace establishment, the inference that had been drawn from that was, that no estimate whatever could be depended on. This, Mr. Pitt said, appeared to him, a very strange conclusion. It was not very extraordinary for the Committee of 1791, seeing several particulars in which the Committee of 1786 had failed, to have made a provision for that failure in future; and it was not to be wondered at, that the Committee of 1786 had committed some small mistakes, as they were, to the best of his knowledge, the first Committee in the history of this country who had been appointed to ascertain the whole of the peace establishment. Mr. Pitt concluded with saying, that though he had no particular objection to the honourable gentleman's first resolution, he thought it would be better with an amendment, and therefore he should move that there be added the words "including the land tax, 1,967,650l. malt, 632,350l. and the permanent taxes, 12,797,471l."

Mr. Halhead allowed that there had, indeed, been a woeful deficiency in the income of the first year (1786) from what it had been stated by the select Committee. But there was something, he said, unfair in fixing upon this particular year, 1786, and spreading the unfortunate deficiency of it over the average of all the others. Every year since the income of the country had improved. And why should not gentlemen, instead of taking an average of the four first years, take an average which would be so much more favourable, of the two or three last? The last year had more than supplied the deficiency of the first. Mr. Halhead then went at great length into the calculations, and argued with a view to prove that the resolutions of Mr. Sheridan were not founded, but that the resolutions of the Chancellor of the Exchequer were agreeable to the facts.

Mr. Sheridan said, why should the honourable gentleman wish to leave out the baneful year 1786, and yet avail himself of the prosperous 1790? This difference, so striking in the produce of different years, was easily accounted for. Means would be contrived, by which the income of one year might, for a particular purpose, be swelled out, and the deficiency made to fall upon the next; and that with a view of making the income of the country appear in a more advantageous light than it could really bear, as was the case with the income of the year previous to 1786. Hence proceeded the deficiency which, according to the honourable gentleman's expression, had so woefully fallen upon that year. From the same cause, he would venture to predict,

Mr. Halhead.

Mr. Sheridan.

that the income of the present year would not be equal to that of the preceding. That the extraordinary expences were out of the view of the Committee of 1786, Mr. Sheridan denied to be the case; but had no objection to the right honourable gentleman's amendment, if the figures were right. The fair way of taking the land and malt taxes, he said, was on the annual produce, including the arrears of former years paid in; because the latter would, on an average, be pretty equal. The produce was over calculated, and the interest of Exchequer bills, from the way of making up the account, was under-rated, making a difference of more than 40,000l. a year.

Mr. Pitt. Mr. Chancellor *Pitt* in reply, said that the argument on the mode of estimating the land and malt taxes, and the interest of Exchequer bills, applied to future estimates; but the consideration before the Committee, was, how far the select Committee of 1786 had been accurate in their estimate.

Mr. Rose. Mr. *Rose* was of opinion that what had fallen from the honourable gentleman (Mr. Sheridan) both then and on Friday, was very much calculated to mislead the Committee; such was particularly the case with regard to his averages, in which he had included the year 1786. The honourable gentleman had said, that there was no reason why that year should not be counted; but he conceived there was a very good reason why that year should not have been taken into the account. One strong reason why it should not, was, because it was in 1786 that the Committee made their calculation, which was not made for that but for the next year. In 1786 various laws passed which tended greatly to increase the revenue; the manifest act was passed that year, which was intended to prevent smuggling; the wine act also passed, which considerably increased the revenue. If the year 1786 were omitted, the revenue of the year 1787 came within a trifle of the Committee, and the other years greatly exceeded that estimate. In the first place, Mr. *Rose* said, the honourable gentleman had stated that the increase of the revenue, was altogether owing to the excise, and principally in the article of spirits. If that observation were true, it shewed that his right honourable friend (Mr. Pitt) was right in the decrease of the duties on foreign spirits, and in the decrease of importation for the benefit of British spirits. The regulations of his right honourable friend had prevented illegal importation, and, as far as the observation of the honourable gentleman went, was not discredit to his right honourable friend. The honourable gentleman had said, that they had gained a great deal by transferring the assessed taxes; but this, Mr. *Rose* observed, was a mistake, for instead

stead of a gain, there was a loss. It had also been said, in the 10-per-cent. tax, imposed this session, that a great gain had been derived from demanding the tax for twelve months instead of one quarter. The fact was, that that was true only in a very trivial degree, and applied to a small number of assessed taxes, as, servants and horses, where it was not easy to calculate but by the year.

The honourable gentleman had also said, that the assessed taxes were the true criterion, by which, to judge of the prosperity of the country, and that those taxes were decreasing; Mr. *Rose* thought, that forming an opinion by the state of the assessed taxes, was not the very best method of judging of the flourishing situation of a country. But, however that was, the reverse was true; and instead of decreasing, they were in a regular state of increase. The honourable gentleman had stated likewise, that all our extraordinary resources were at an end, and particularly the impress money. In answer to which, Mr. *Rose* asserted that there was not the least reason in the world to suppose that resource would fail. The honourable gentleman had said, they ought not to take the last year into the account, when they were to judge of our future income, because it was always so much in the power of the Minister to anticipate the taxes of the succeeding year, and to make them come quick into the Treasury. Mr. *Rose* conceived that that was precisely the reason why the last year should be taken into the account. The amount of the assessed taxes were less last year by £. 170,000, than they were on the average of the three preceding years, and, for that reason, they might expect that the income of the next year, instead of being £. 16,030,000, would amount to 170,000l. more, making in all 16,200,000l. Mr. *Rose* thought it was his duty to state these circumstances to the Committee, because they were facts which were within the knowledge of the honourable gentleman himself.

Mr. *Fox* begged leave to say a few words; with regard to Mr. *Fox*, the including year 1786. If they were to take that year only, there might be some reason for objecting to it, but if they were to take in the last year, which had exceeded very much the former years, he could not, Mr. *Fox* declared, see by what rule they were to leave out the year 1786, because it had been an unproductive year. That they should take in the one year, and overlook the other, was a mode of reasoning which he could not comprehend. Considering the way in which they dealt with his honourable friend, he never could be right: his honourable friend was right at the end of the first year; nay, he was right at the end of the second year; he was right at the end of the third, and of the fourth year; then came an extraordinary year, which enabled the

the other side of the House to say, that the average income of the last five years had exceeded the expenditure by 51,000l. But those calculations, Mr. Fox observed, were only to be made when they pleased: his honourable friend was right at the end of four years, but there was not then any inquiry, and therefore, Mr. Fox declared, he conceived it to be the most foolish and the most ridiculous thing in the world to make any predictions, because they stopped till some extraordinary circumstance occurred, and then they were pleased to make their calculations. People out of doors, Mr. Fox said, had frequently told him, that, though differences of opinion might subsist on political points, and debates might arise on topics of that nature, they were perfectly astonished, when they heard of altercations arising on matters of revenue, and of subjects that consisted of figures, merely, being disputed. Mr. Fox said, that the answers he always gave was, that those disputes arose on the abuse of averages. They sometimes went on the average of two, sometimes of three, &c. years. All, Mr. Fox said, that he wanted, was, that they should fairly state the facts to the public, and leave those facts to their judgement; that they would let them see what was the average of two, three, four, and five years. This was what was proposed by his honourable friend. On the other side, they had endeavoured to evade it. The right honourable gentleman had said, that he did not see the propriety of the third resolution of his honourable friend; that, Mr. Fox said, he took to be the most material part of the business. A more alarming circumstance, he said, had never happened, than that of the Committee of 1786 laying down a peace establishment, and the Committee of 1791 adding to that establishment, at the lowest calculation, between 4 and 500,000l. They had never been told, Mr. Fox said, by the other side of the House, that they were about to undertake such expences; they had found themselves in this situation, they knew not how; and they were going, they knew not how, to lay on themselves and their posterity, between 3 and 400,000l. after subtracting 100,000l. for the army; and this extraordinary expence could not have been defrayed, had it not been for the extraordinary resources, many of which could not be foreseen, and would not recur.

Mr. Steele Mr. Steele said, he wished to reserve what he had to say till they came to the third resolution of the honourable gentleman, when he thought he could prove, that the honourable gentleman had taken averages most favourable to his purpose, and had not chosen that way which was best calculated to give the public a just idea of that business.

Mr.

Mr. Sheridan replied that the advocates of the report of 1786 never could meet him before; and could not do it now, without taking into the account of the year 1790, many sums that were anticipations of the revenue of the current year. Yet with all this, and their five years tinkering of revenue laws, they were only able to shew an average exceeding of about 50,000l. Strike off what they had got by new taxes and anticipations, and, he said, they would still be deficient to a great amount.

The amendment was agreed to, and the resolution so amended, passed the Committee.

Mr. Sheridan then moved the second resolution.

Mr. Chancellor Pitt said, the collection of the existing taxes was not properly secured in the first part of the period included in the resolution. It tended to misrepresent the object of inquiry before the Committee, and therefore he should oppose it.

Mr. Fox observed, that the regulation in the collection of taxes was expressly stated, in the report of 1786, as an additional resource. The resolution was true in fact, and therefore fit to be told. Of its applicability, the public, whom it most concerned, would judge. On this ground he would agree to any resolution of fact, moved by the Chancellor of the Exchequer.

Mr. Sheridan said, the resolution was taken from the report of 1786. He had left out some words, because they were more favourable to his argument than he thought it required. These he would add as an amendment; and let the Committee then vote, that words were not in the report, which were copied from it, if they could.

Mr. Chancellor Pitt said, that whether other words were added or not, he should vote against it. The question was not, whether the words of the resolution were in the report or not, but whether it tended to convey a proper impression of what the Committee had to examine.

After some farther conversation the amendment was agreed to, and the resolution so amended negatived.

Mr. Sheridan now moved the third resolution.

Mr. Ryder said, the amount of the land and malt taxes was not taken from the actual produce of the several years, but from an average; the Committee could not, therefore, declare as a fact that such had been the produce for the respective years. The actual produce could not be ascertained, because arrears were still due on each of the years. He should therefore move amendments, to leave out the land and malt entirely, take the produce of the permanent taxes for each year, then the averages for two, three, four, and five

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five years from 1786 to 1790, and averages backwards from 1790 to 1786.

Mr. Fox. Mr. Fox had no objection to the additional averages. The first averages would shew how much the select Committee of 1786 had erred in their calculation, for the true criterion of it was the produce of the years nearest to it, and not of those more remote. Many circumstances now existed, he said, by which the revenue was increased, which the Committee of 1786 could not have had in their contemplation; and while the circumstances, which they had in their contemplation, had undergone no material change, their estimate far exceeded the annual income. The great object seemed to be to exclude the year 1786 from every calculation, than which nothing could be more childish; for with just as much propriety might another year be excluded, because it had been unexpectedly productive. The only rational principle was to take the good years with the bad.

Mr. Sheridan. Mr. Sheridan did not object to taking averages backwards from 1790, but then, he said, the anticipation of that year on the current year ought not to be included. He enumerated these anticipations, and the various new taxes included in the account of taxes existing in 1786, under the notion of their being only regulations. These points were debated on the other side by Mr. Steele, Mr. Montagu, Mr. Pitt, and Mr. Rose.

At length the Committee agreed to the third resolution, with its amendments.

Mr. Burdon. Mr. Burdon said, he thought from the manner in which the Committee was going on, they would be a long time getting through the resolutions; he therefore proposed to come at once to the Chancellor of the Exchequer's resolution, vote that, and then go back to Mr. Sheridan's last resolution but one. Mr. Burdon said, he had at home bestowed a considerable deal of labour in drawing averages on the different heads of receipt and expenditure stated in the report, and if it was intended to change the report wholly into the shape of resolutions, they ought to do it minutely; but his opinion was, that it would be more adviseable to lay before the public a general view of the subject, for which reason he moved Mr. Pitt's last resolution but one.

Mr. Pitt. Mr. Chancellor Pitt expressed an earnest desire to discuss every one of Mr. Sheridan's resolutions with him, and therefore hoped the honourable gentleman behind him, (Mr. Burdon) would not press so extraordinary a proposition as that of passing at once from the third of forty resolutions of Mr. Sheridan's, to the seventh of his own.

Mr. Burdon. Mr. Burdon said, as he found that his proposition did not meet

meet with the concurrence of that side of the House, he would not persist in it. It was therefore withdrawn.

Mr. Sheridan said, he had scarcely supposed the honourable gentleman to be serious when he made his motion; and if he had persisted, he believed no gentleman would have seconded him in it.

Mr. Yorke said, the honourable gentleman was mistaken, for he had risen on purpose to second it. He then stated to the House his opinion of Mr. Sheridan's resolutions.

The Committee proceeded to discuss the fourth resolution, when Mr. Pitt moved to leave out the word "not;" and to insert several amendments. After a long controversy between Mr. Sheridan, Mr. Fox, Mr. Steele, Mr. Rose, and Mr. Pitt, the fourth resolution, with its amendments, passed.

Mr. Pitt then proposed a new resolution, stating that the produce of the land tax had increased 50,000l. in the course of the last five years, and the produce of the malt tax had decreased 35,000l. in the same period; which passed, and the Chairman was ordered to report progress, and ask leave to sit again to-morrow.

The House adjourned.

Tuesday, 7th June

Mr. Burke having moved, that the report of the Committee to whom the petition of Mr. Joseph Fowke had been referred, be taken into consideration, and the report being accordingly read,

Mr. Burke then observed, that this was a case which, on every principle of justice, humanity, and compassion, deserved the most serious attention of the House. It was the case of a man aged seventy-five, suffering at this time under a severe fit of the stone, palsied, and in fact loaded with infirmities, and weighed down with years. It might be asked, why the report of a Committee to whom a petition had been so long since referred, had not been made sooner? The reason, Mr. Burke said, was, that an application had been made to the Court of Directors in hopes that they perhaps might have been disposed to have given way in this business, and to have done justice to an old, frail, and deserving servant of the Company. No means had been spared for that purpose, Mr. Burke said, as he thought no man ought to come to that House for relief, but in the last resort, in the greatest possible extremity. They had, therefore, staid to see whether the Directors of the East-India Company would do, what in fact was nothing more than their strict duty to do. The petitioner, Mr. Burke said, was at this moment, as he had already stated, extremely afflicted with the stone,

and it was six and thirty years since he had entered into the service of the Company. There was, it was true, an interval in which he did not serve the Company. The petitioner, he said, as his petition stated, had several offices offered him by the Company both at Madras and Bombay, which his conscience would not permit him to accept, and during the whole time he was in the Company's service, he conducted himself with the greatest integrity and honour, and the Company entertained the highest opinion of his character.

Mr. Burke here entered into a narrative of Mr. Fowke's history, stating the different offices he had held in India, and the faithful and meritorious services that he had rendered to the Company. The Company, nevertheless, Mr. Burke said, had positively refused him the pension to which he was justly entitled. He declared, he did not wish to throw any blame on the Court of Directors; they might have reason to justify their conduct, wholly unknown to him. The petitioner, Mr. Burke contended, had a demand of justice on the Company; he was, as it were, a man born in their own house at Madras, when it was rather a factory, than the seat of government for an Empire, and every part of his conduct had received the approbation of his employers. Under these circumstances, if there were no claims of justice, he should think motives of common compassion would induce them to assist him. Mr. Burke hoped the Directors would take Mr. Fowke's case into consideration, and would not permit him to die under the pressure of indigence and distress. If, however, the Directors would not act from a sense of their own duty, from a sense of justice or compassion, it was proper that they should be admonished; and Mr. Burke observed, that the admonitions given through the medium of a declared resolution of that House, though it possessed not the force of law in its rigid sense, yet had all the authority of any thing short of actual law; as a great Minister had formerly said, would have its effect, being tantamount to the declaration of a country gentleman, accidentally surrounded by the attorneys and agents of men interested in obtaining a sense of his opinion. Mr. Burke added a variety of pertinent observations on the subject.

That it appears to this House, "That the petitioner, Joseph Fowke, Esq. has proved the allegations of his petition."

Mr. Dundas seconded the motion, when the Speaker put the question.

Major Scott said, as he had the honour to be a Member of the Committee, he thought, it incumbent upon him to give his reasons for not agreeing with the motion, which the right honourable gentleman had made. It was because the report

report was very imperfect; for they had not examined the gentlemen in the Direction, as to certain assertions made by them relative to their restrictions. He would, therefore, move to recommit the report, for the purpose of summoning those gentlemen. In the present state of the House the Major said, he would wish not to divide upon the motion.

Mr. Alderman *Le Mesurier* said, he did not rise to oppose Mr. Ald. the motion, although he should decline giving any vote Le Mesurier. upon the subject; neither would he second his honourable friend's motion; because, observing the number of Members present, he did not wish to put an end to the business of the day. The Alderman said, he must take the liberty of declaring that the report of the Committee was not accurate, in as much as the facts stated in it were not true. The right honourable gentleman had in his speech, in some measure corrected its inaccuracy. Mr. Fowke, it was true, had a place in India, in the year 1780, from which he was afterwards removed by the then government, and they gave him a pension; but the circumstances of his case considered, he was not entitled in the Alderman's opinion, to claim the benefit of the order of 1785. Mr. Fowke, the Alderman said, had not stated the whole truth. To justify this assertion, Mr. Le Mesurier referred to the circumstances of Mr. Fowke's case. He admitted, that he had one thousand five hundred rupees per month. That pension having been thought too much, and it was taken away some years afterwards. He then had 400. But the Directors did not think him entitled to the pension which he claimed as his right, on his return to England, and therefore it was refused. The Alderman spoke highly of the characters of Mr. Nathaniel Smith and Mr. Devaynes, the late Chairmen, as men of acknowledged humanity; and after some general reasoning said, that if the House of Commons thought proper to interfere in this business, the Directors of the East-India Company would feel it their duty to appeal from that House, to a House that was better informed. [The Alderman was here called to order.]

Mr. Burke in reply, said, that they had heard abundant reason, why they ought to come to a decision upon the subject. They now knew that the Court of Directors not only acted wrong, but that they could give no reason for their conduct. All the Directors could say was, that this man had made a false report; for that in 1785 at the time of his coming away, he had 1500 rupees a month allowed him. Mr. Burke asserted, that the Court of Directors had grossly misrepresented the fact. It was true, that Mr. Fowke had an office given him at Bengal by Mr. Hastings, producing an income of 1500 rupees a month, but he was removed, and it was given to another. He wished, Mr. Burke said,

to judge of men from their actions, and was not at the same time desirous of casting blame upon any man; but he would ask, whether in the case of the abuse of office, when a great body created by Parliament, to whom that House had delegated considerable powers, and when those powers were exercised to oppress individuals, had not that House some right to step in and prevent such an improper exercise of power? Such conduct in the Directors as they had pursued, Mr. Burke contended, was a downright cheat on an afflicted, infirm, frail, and helpless individual, who had spent the best part of his life in their service, and whose family had served them ninety years. Lord Cornwallis said to him "go home and get a pension." When he came home, the Directors said, "you shall not have a pension, and we will give no reason why. It is not our way to assign any reason. We will that an old and faithful servant shall be exposed to the expence of 700l. a year, and that he may be sent to beggary, ruin and wretchedness." This conduct, he said, was not to be overlooked by the House of Commons.

Mr. Burke having made some further remarks on the subject, the question was put on his first motion and carried.

He then moved,

That it appears to this House, "That the said Joseph Fowke is entitled to the provision or allowance engaged to be paid by the East-India Company to their servants under certain descriptions, and under certain conditions expressed in the letter from the Court of Directors, of the 21st of September 1785, to the Governor General and Council of Bengal, from the time in which, by the said letter of the 21st of September 1785, persons described in the said letter were to receive the same."

Mr. Dundas seconded the motion.

Major
Scott.

Major Scott upon this second motion, rose, and said, that he felt it impossible to vote for a resolution, which certainly carried a severe sting in it, against a respectable body of gentlemen, who had not been heard. He conjured the House to consult their own dignity, before they came to a vote, with such defective materials before them. Mr. Fowke, the Major said, had written a letter to the Directors, claiming a certain pension. That letter had been referred to a Committee of correspondence, consisting of ten or eleven Members, who reported that Mr. Fowke was not of that description of persons who was entitled to the pension; and that report was confirmed by the Court of Directors. A second appeal was made by Mr. Fowke. The report was considered first by the Committee of correspondence, and then by the Directors, who both confirmed their former report. It was surely, the Major said, an act of justice

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in the House, to know from the Directors the grounds upon which they had come to that resolution, before they declared a different opinion. He had the pleasure to be very well acquainted with the gentlemen in the Direction, and he was convinced they were none of them capable of an act of inhumanity or injustice, and therefore he wanted to know upon what grounds they had acted. As he had been appointed a Member of the Committee, he wished from circumstances which had formerly happened at Bengal, to take every means in his power to act with the strictest justice and impartiality; and the House would remember, that Mr. Fowke laid no sort of stress upon any services that either he himself or his father had rendered the East-India Company, but rested the claim merely upon the justice of his case. Upon this principle therefore, the Major said, he had examined it, and as far as he could make it out, admitting the claim to be as strong as Mr. Fowke himself stated it, he was entitled as a matter of right to four hundred pounds a year, from October 1788 to November 1789, and no longer. Whether in consideration of the great age of Mr. Fowke, and his having been first in the service so long ago as the year 1735, Mr. Fowke should be allowed four hundred pounds a year for the remainder of his life, was a consideration totally distinct. Mr. Fowke had not made any such plea; but had merely gone upon his right; had expressly declared that he asked no favour, and therefore all the circumstances mentioned by the right honourable gentleman (Mr. Burke) were totally foreign from the question before the House. But the circumstances stated by the right honourable gentleman, Mr. Burke, were not only totally contrary to the facts, Major Scott said, but directly contradictory to the allegations in Mr. Fowke's petition, which was drawn with accuracy, and very correctly. The truth was, that Mr. Fowke had first entered into the Company's service in 1735, that he had continued in the service until 1748, or 1750, when he obtained a permission to go to India, not as a Company's servant, but as a free merchant, and to Madras, the place of his nativity; that in 1771, or 1772, he came to Bengal, not as the Company servant, but as a private merchant; that he continued until 1778, when he was appointed as senior merchant, fixed in that rank, and with permission to reside at Benares. It was a mere idea of the right honourable gentleman, that the Directors had given him any appointment of any kind; they had done no such thing; but Mr. Hastings, in 1780, appointed him Comptroller of Standing Orders, with a salary of 1200 rupees a month. In 1782 or 3, that office was conferred upon another, but Mr. Fowke was allowed to retain the salary,

lary, until 1785, when the Directors struck off the post which Mr. Fowke had been appointed in 1780, and from which he was removed in 1782 or 3. They also struck off his allowance of 1200 rupees a month, and he became as a servant out of employ, entitled only to the pension or allowance of his rank, which was four hundred rupees a month. In this situation he applied to Earl Cornwallis, first for the office of President of Benares, next for a seat at the Revenue Board, but was unsuccessful in both applications. Then he applied to come to England upon the pension, and had leave. The simple question then was this, what was that pension? Did it mean that any person was to enjoy it for his life, or until the Directors should say, "now you may go out, as we will pay you no longer." This was the mere point of right, and upon this ground Mr. Fowke had taken it up. For his part, the Major said, he never would consent to cast such a stigma upon so many respectable gentlemen, as the resolution must do, until they had been heard themselves, for it was not what Mr. De- vayne might say, or his honourable friend, however they might have argued the point, that could satisfy him. He was convinced the Directors could have no private views to answer, in negating Mr. Fowke's application; and in the House of Commons to say, upon *ex parte* evidence, that those gentlemen had acted unjustly, or hastily, without hearing them, appeared to him very unbecoming the dignity of the House. He certainly would not adjourn the House by calling for a division, but gentlemen ought to have the whole matter before them, or they were not competent to come to a resolution, which after all could not be in any degree binding, if the Directors should be of a different opinion. Major Scott again said, that any merits of Mr. Fowke were totally out of the question. He obtained the pension not for merits but as his right. The Directors refused it because they said, he had no right, and he contended that the House were about to give an opinion upon *ex parte* evidence.

Mr. Dundas. Mr. Dundas wished to say a few words on the subject. He said, he did not blame the Court of Directors as meaning to do otherwise than what was right, but they had certainly totally mistaken the whole of this business. He knew perfectly well all the relative circumstances with regard to the order in question, which indeed was made by himself, at a time when it was necessary to do what perhaps might be deemed harsh things to persons who had been long in the service of the Company. It had been deemed absolutely necessary, at that time, to displace and reduce the income of many persons, who had been old servants of the Company;

Company; and it was thought right at the time that they should have an adequate allowance; and as it was conceived that they could live here, at home, on a smaller sum of money than in India, a provision was accordingly made, and many of them came, in consequence, to this country, to take advantage of that provision. Mr. Dundas said, he apprehended the Company had no authority whatever to deprive Mr. Fowke of his right, or to make any new order of their own to counteract the purposes of government. Indeed he entertained no doubt but that when the Court of Directors reconsidered the subject they would see it in the proper light. He concluded, with observing, that the resolution was temperately expressed, and unexceptionable.

The question was then put on Mr. Burke's second motion, and carried.

He was about to make a third motion, when he was told it was unnecessary.

On the motion of Mr. Sheridan, the House resolved itself into a Committee to take into their further consideration the report of the public income and expenditure.

Mr. Jodrell in the Chair.

Mr. Sheridan said, that those of his resolutions which had been already moved, had met with so discouraging a reception, that he now found he had nothing to gain, and that all his exertions in their favour would be useless. Having experienced, however, so much opposition to his statement of the income of the country, he should not only try whether the same opposition would be continued to his statement of its expenditure, and for this purpose go on with a few more of his resolutions. He should take occasion at some future period to bring them all forward in a form in which they might be inserted on the journals of the House.

The resolutions, from the fifth to the tenth, were then read, and after some short and desultory conversation, successively negatived.

Here Mr. Ryder moved,

" That the total amount of the interest and charges of the public debt, and of the sums issued for the reduction thereof, of the charges on the aggregate or consolidated fund, and of the sum granted for the supplies, during the last five years, except the sum of 207,000l. which remained to be provided for in the present year, under the head of deficiency of grants, has been defrayed by the produce within the said years of the permanent taxes, by the annual aids on land and malt, and by the sums arising from extraordinary resources, with the addition of a loan of one million raised by Tontine, and of 187,000l. raised by

“ by short annuities.” Which motion, after some conversation, was carried.

They then proceeded to the eleventh resolution, upon which, Mr. Pitt moved an amendment,

“ That the sum for defraying the armament of 1790, and keeping up the additional number of seamen, was defrayed independently of the ordinary income.”

This amendment was adopted. The twelfth, thirteenth, and fourteenth resolutions were then read, and negatived.

The fifteenth was also negatived without a single objection stated.

The sixteenth was agreed to.

The seventeenth, with an amendment, enumerating the several articles which raised the estimated expenditure of 1791 so much above that of 1786, was also agreed to.

Mr. Sheridan. Mr. *Sheridan* now moved an additional resolution, in substance “ that the estimated expence of the navy, army, ordnance, militia, and miscellaneous services, by the report of the Committee of 1791, exceeds that of the Committee of 1786 by 434,293l.” which was agreed to.

The eighteenth was negatived; and the nineteenth, as dependant on the former, withdrawn.

On the twentieth,

Mr. Steele proposed amendments, stating the excess of the sum voted for the service of 1791, above the estimate of the Committee of 1786, includes various articles of expence, that will not occur again.

After some debate,

Mr. Fox. Mr. *Fox* said, the great excess of the sum voted for the current year above the estimate of the Committee of 1791, the estimate of that Committee having so much exceeded the estimate of the Committee of 1786, shewed, that no credit was due to any estimate. Gentlemen now endeavoured to give reasons why the Committee of 1786 had been mistaken, but it was of little importance to know how, since they had been so incredibly erroneous in their estimate of almost every article of expenditure. Nothing appeared to him more suspicious, than the manner in which the estimated expence, in both cases, was made to quadrate with the estimated income. In 1786, so much, it was said, would be the income, and so much the expence. In 1791 the income was estimated at a much greater sum, and the estimate of expence increased in the same proportion. Now, without pretending to bring a charge against any of the officers who prepared the estimates of the several articles, with which the Select Committee had nothing to do but to collect the sum total, did not this afford a strong presumption, that the estimates at the several offices were made out, not with any view

view of what was likely to be the probable future expence, but on what would make the total expence nearly balance with the total income?

Mr. Chancellor *Pitt* said, this was to suppose that the officers who prepared the estimates; had not done their duty, a supposition which the Committee could not entertain on a mere surmise. That the estimated revenue now exceeded the estimated expence, although both were increased since 1786, did not afford ground for such a supposition. The increase of expence was accounted for; and great would be the merit on any future occasion, of suggesting means by which it could be reduced consistently with the safety of the country. Of that increase 200,000l. were for the navy, the expence of which, in his opinion, could not be reduced, and he was sure would not require to be augmented. There was, therefore, no reason for distrusting the estimates.

Mr. Fox observed, that the right honourable gentleman had given as strong assurances that the estimate of 1786 would not be exceeded. They had been enormously exceeded, and his assurances must now go for nothing. Mr. Fox said, he did not mean to bring a charge of falsifying estimates against any man, because he had no means of proving it; but as a Member of Parliament, speaking for the people, he had a right to say, that the circumstances he had mentioned did afford a presumption that estimates were made out, not because such and such establishments were necessary for the defence of the country, but because there was so much revenue to spend. It was a very serious cause of alarm to the people, he said, that they had no sure ground of belief in any estimate of expence, or of the probable burdens that must be imposed upon them. He hoped they would feel the necessity of watching a Ministry, who, with economy always in their mouths, had added year after year to the expence of establishments, in a period when the country enjoyed a greater degree of external security than it had ever done before; who instead of applying the increase of revenue to the reduction of the debt, had increased the expence as the revenue increased, and for several years out-run it. Such was the state of the finances that must be presented to the public on their own shewing; and if this was an agreeable statement to gentlemen, he wished them joy of their sensations. In this situation, when gentlemen objected to any source of revenue, as injurious to the public, they were held out as inimical to the revenue. He did not agree with his honourable friend (Mr. Sheridan), that a lottery was altogether an improper source of revenue; but he did most completely, that the extension of the excise was. It was said, that the excise on tobacco had succeeded. He was

forry for it; for as he never could approve of any commutation of liberty for revenue, he must be forry for the success of any scheme that recommended the principle to the approbation of the House. Whenever any scheme of excise was proposed, he should treat with contempt all insinuations that to oppose it was to shew that he was hostile to the revenue; and, that which was fit and proper for him to do on excise, was equally so for any gentleman on a lottery, or any other means of revenue, which he thought prejudicial to the liberty or the morals of the subject. The Committee, Mr. Fox said, had thrown out many of his honourable friend's propositions, without even attempting to shew that they were false. They had, however, left sufficient to prove the fallacy of all former estimates, assertions, and predictions, respecting the expenditure; that they did not yet know when a peace establishment would take place; nor whether they were yet within half a million of the annual expence.

The Secretary at War professed himself incapable of making out false estimates.

Mr. Ryder. Mr. Ryder said, the Committee of 1786 had not failed in their estimate of the revenue and the extraordinary aids; he enumerated the additional expences of the army, navy, and ordnance, which the Committee could not foresee; bestowed an encomium on the ability and candour of the Committee of 1791, and congratulated himself on having been a Member of it.

Mr. Fox. Mr. Fox declared, that he meant no reflection on the Committee. They could only report, he said, on the papers laid before them. Their estimate of the future revenue, he hoped, would be verified; but he had no confidence whatever in their estimate of expence. None of them had any more reason to confide in it than he, nor had any of them expressed the least confidence in it. He concluded with saying that the Committee of 1786 was admitted, on the face of the accounts, to have been completely mistaken in all their estimates of expence and extraordinary aids.

Mr. Pitt. Mr. Chancellor Pitt asserted, that the Committee of 1786 were right in their estimate of extraordinary aids, if allowance were made for extraordinary expences.

Mr. Sheridan. Mr. Sheridan said, the Committee of 1786 was wrong on every statement, if fairly followed; and to prove that they were right in any one instance, it was necessary to take part of one and part of another.

Sir Charles Bunbury. Sir Charles Bunbury (a Member of the Committee of 1791), said, the Committee was not answerable for the estimates. They had proceeded as mere accountants on the papers laid before them. They stated that such was the amount of the estimates for a peace establishment, without expressing any opinion

opinion that such estimates were proper, much less recommending them to the House. For this reason he objected to the expression in the 39th resolution, "That the Committee proposed great increases to the peace establishment." They did not, Sir Charles said, propose those increases; and he for one did not approve of them. The peace establishment, in his opinion, ought to be under the estimate of 1786. It appeared to him, that the whole sum applied to the discharge of debt, had arisen from the extraordinary aids, and consequently, that in the last five years, we had spent a million annually more than our permanent income. The extraordinary aids were now exhausted, and we had no resource left but frugality.

Mr. Montagu. (another Member of the Committee) said, the Members of the Committee were not even bound to vote for the increase of establishment in their report, unless, on examination, they should think it necessary. He had not materials, he said, on which to form his opinion, and till those were before him, he had nothing for his guide but his good opinion of Ministers, which was not sufficient ground for voting money on.

Mr. Steele's amendments were introduced, and the resolution agreed to.

The twenty-first and twenty-second were withdrawn.

The twenty-third was agreed to, with an amendment.

The twenty-fourth was negatived without any objection stated.

In the twenty-fifth,

Mr. Ryder introduced the substance of several others, though in a very different form.

The twenty-sixth was withdrawn.

The twenty-seventh, eighth, and ninth were negatived without any objection stated.

Mr. Fox here observed, that the intention seemed to be to negative all that were evidently true, and could neither be supported nor opposed by argument.

The thirtieth resolution was then read. Mr. Pitt moved an amendment, that the words from "that," to "money," be left out, which was accordingly adopted.

The thirty-second, thirty-third and thirty-fourth resolutions were negatived.

Here Mr. Chancellor Pitt moved, "That during the said five years the sum of 5,424,592l. including 674,592l. arising from annuities expired or unclaimed, and from dividends on stock bought, has been applied to the reduction of the national debt, and that the annual interest on the stock bought, and the present amount of the annuities

“ expired or unclaimed, appears to be 254,804l. in addition to the million annually charged on the consolidated fund.” The motion was put and carried.

The remaining resolutions, the thirty-fifth, thirty-sixth, thirty-seventh, thirty-eighth, and thirty-ninth, all received a negative.

The report was ordered to be received the next day.

The House adjourned.

Wednesday, 8th June.

The order of the day being read for receiving the report of the Resolutions relating to the public Income and Expenditure, the same was brought up by Mr. Jodrell, and the question being put on the first resolution,

Mr. Sheridan. Mr. *Sheridan* said, that unsuccessful as his exertions had been to obtain a true statement of the revenue and expenditure for the last five years, he would not, as his opponents had done, attempt to negative any resolution of fact. The resolutions which he had moved, he was certain, exhibited a more clear and correct view of the finances than those contained in the report, and for that reason he should move the previous question.

The previous question was negatived, and the following resolutions were severally agreed to :

“ Resolved, That it appears that the Select Committee of 1786*, proceeded upon a supposition that the annual and permanent taxes then subsisting, were likely to produce annually the sum of 15,397,471l. viz. the land tax 1,967,650l. the malt duty 632,350l. and the permanent taxes 12,797,471l.

“ Resolved, That it appears, by the report of the Select Committee of 1791†, that the produce of the said permanent taxes, in the year 1786, was 11,836,531l., being less by 960,940l. than the sum estimated—in the year 1787, 12,754,795l., being less by 42,676l. than the said sum—in the year 1788, 12,812,952l., being more by 15,481l. than the said sum—in the year 1789, 13,209,871l., being more by 412,400l. than the said sum—and in the year 1790, 13,782,393l., being more by 984,922l. than the said sum, including 193,000l. being the amount of one fifty-third weekly payment.

“ That the produce of the said taxes, upon an average of the first two years (viz. 1786 and 1787) amounted to 12,295,663l., being 501,808l. less than the sum estimated.

“ That the produce of the said taxes, upon an average of

* Vide the above Report, printed for J. Debrett, Piccadilly.

† Printed also for J. Debrett.

the

the first three years, (viz. 1786, 1787, and 1788) amounted to 12,468,092l. being 329,379l. less than the sum estimated.

“ That the produce of the said taxes, upon an average of the first four years, (viz. 1786, 1787, 1788, and 1789) amounted to 12,653,537l., being 143,934l. less than the sum estimated.

“ That the produce of the said taxes, upon an average of five years, (viz. 1786, 1787, 1788, 1789, and 1790) amounted to 12,879,308l. being 81,837l. more than the sum estimated.

“ That the produce of the said taxes, upon an average of the last four years, (viz. 1787, 1788, 1789, and 1790) amounted to 13,140,002l., being 342,531l. more than the sum estimated.

“ That the produce of the said taxes, upon an average of the last three years (viz. 1788, 1789, and 1790) amounted to 13,268,405l., being 470,934l. more than the sum estimated.

“ And that the produce of the said taxes, upon an average of the last two years (viz. 1789 and 1790) amounted to 13,496,132l., being 698,661l. more than the sum estimated.”

“ Resolved, That in this calculation, the Select Committee of 1791 have adverted to all the additional impositions which ought to have been deducted from their estimate, except tobacco licences, which amount in the whole to 81,753l. and that they have made no allowance for the diminution arising from the exemptions allowed in the horse tax, or for the repeal of the tax upon linens and stuffs.

“ Resolved, That no complete account can yet be given of the produce of the land and malt taxes for the last five years.

“ That the net produce of the land tax appears liable to no material variation from year to year, and may be stated at 1,972,000l., being 5000l. more than the sum estimated.

“ That the net produce of the malt tax in the years 1786, 1787, and 1788, appears to have been upon an average 597,171l., being 35,179l. less than the sum estimated.

“ Resolved, That it appears, by the Report of the Select Committee of 1791, that the total amount of the interest and charges of the public debt, and of the sums issued for the reduction thereof, of the charges upon the aggregate and consolidated fund, and of the sums granted for the supplies (including the deficiencies of land and malt, the deficiency of grants for the year 1785, and the amount of the prizes in the lotteries of the several years, with the charges attending them) has been, during the last five years, 88,116,916l.; and that the whole of the above charges (except the sum of 207,000l.,

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207,000l., which remained to be provided for in the present year, under the head of Deficiency of Grants) has been defrayed by the produce within the said five years of the permanent taxes, by the annual aids on land and malt, and by the sums arising from extraordinary resources, with the addition of a loan of one million raised by tontine, and of 187,000l. raised by short annuities.

“Resolved, That, over and above the sums granted for the supplies, there appears to have been an increase in the navy debt within the said period, which is stated at 457,950l. and an arrear incurred in the Ordnance, under the head of Unprovided, to the amount of 61,909l.; and that the deficiency of grants of the year 1790 exceeds that of the year 1785 by the sum of 80,590l.

“Resolved, That the sum voted for defraying the expence of the armament of 1790, and for the charge of 6000 additional seamen for the service of the present year (amounting to 3,133,000) is not included in the above account; but that a separate provision has been made for discharging the same, independent of the future income of the country, as estimated by the Committee of 1791.

“Resolved, That the Select Committee appointed in 1786 to examine and state the accounts relating to the public income and expenditure, and to report what might be expected to be the annual amount of the said income and expenditure in future, have stated the expected future expenditure upon a permanent peace establishment, including the annual million to be paid to the Commissioners, at the sum of 15,478,181l.

“Resolved, That the Select Committee, appointed in the present year 1791 to examine into the amount of the public income and expenditure during the last five years, and also to report to the House what may be expected to be the annual amount in future, state the expected expenditure, upon a permanent peace establishment, including the annual million to be paid to the Commissioners, at the sum of 15,969,178l. which is exclusive of the sum of 12,000l. since charged on the consolidated fund for the payment of an annuity to his Royal Highness the Duke of Clarence; and that the above sum exceeds the permanent peace establishment, as stated by the Committee of 1786, by 490,997l. of which 42,203l. is on account of the increase in the interest and charges of the national debt, 2000l. on account of the interest on Exchequer bills, 14,499l. on the difference in the charges on the aggregate and consolidated funds, and of the produce of the appropriated duties, 200,000l. in the navy, 148,842l. in the army, 27,000l. in the ordnance; 4,311l.

4,311l. in the militia, and 54,142l. in the miscellaneous services.

“Resolved, That the exceeding in the estimate stated by the Committee of 1791, on the five heads of navy, army, ordnance, militia, and miscellaneous services, above the estimate stated by the Committee of 1786, on the same five heads, amounts to the sum of 434,295l.

“Resolved, That the Select Committee of 1791 do not appear to have thought it their duty to inquire into, or to state any opinion respecting the ground or necessity for such increase, under the above heads of service, the estimates and accounts of which come annually under the revision of Parliament.

“Resolved, That the expence of the present year, according to the services already voted, and exclusive of any extra expence for the present armament, will amount to about the sum of 16,833,920l. exceeding the permanent peace establishment of the Select Committee of 1786 by the sum of 1,355,739—and the enlarged estimate of the Committee of 1791 by the sum of 864,742l. but that there is included in the above sum of 864,742l. an excess of 131,405l. upon the navy, which is more than accounted for by the sum voted for the repairs of frigates in merchants yards, which expence will not recur again—and an excess of 107,484l. upon the army, which is more than accounted for by no allowance being made in the grants of this year for army savings, similar to that which is made in the estimates of 1786 and 1791, and by an advance of 71,569l. on account of troops serving in India, which is to be repaid by the East-India Company—and an excess of 68,676l. upon the ordnance, of which 61,907l. arises from the discharge of ordnance unprovided, and also, an excess of 557,177l. under the head of miscellaneous services, of which 432,444l. is on account of American sufferers, an article of expence expressly excluded from the estimates above mentioned, and the remainder on account of various miscellaneous services peculiar to the present year.

“Resolved, That the Select Committee, estimating upon an average of the three last years, and adverting to the additional weeks receipt in 1790, have calculated the future probable annual income at the sum of 16,030,286l. which exceeds the future expenditure, as estimated by the said Committee, by a sum of 61,108—that the above income is calculated upon a revenue which appears to have been progressively increasing, and is exclusive of any addition to be expected from the amount of the taxes of 1789, or from the increased produce of the duties on tobacco—and likewise exclusive of the profits of the lottery, which amounted in the present

present year nearly to 300,000*l.* and of any sums to arise from any incidental or extraordinary resources.

“Resolved, That the money remaining due upon the principal and interest of the American and East Florida Claims, which has been directed by Parliament to be paid by instalments, is stated to have amounted, on 10th October 1790, to 1,546,062*l.* exclusive of the interest payable on such part of it as remains undischarged, and exclusive also of farther annual payments and pensions to American Loyalists, amounting to 54,211*l.* per annum.

“Resolved, That, besides this article so stated by the Committee, it appears, from the ordinance estimate inserted in their appendix, that the estimate of the future annual expence of that office is exclusive of such sums as are contained in the estimate of the Board of land and sea Officers for additional works for security of His Majesty's dock yards, and of any other fortifications, or other new works, to be carried on in the West Indies, North America, or elsewhere.

“Resolved, That, during the last five years, the sum of 5,424,592*l.* including 674,592*l.* arising from annuities expired or unclaimed, and from dividends on stock bought, has been applied to the reduction of the national debt; that the sums by which the debt has been increased within the same period, appear, by the report of the Select Committee, to have amounted to 1,602,589*l.* leaving a balance of 3,822,003*l.* and that the annual interest on the stock bought, and the present amount of the annuities expired or unclaimed, appears to be 254,804*l.* in addition to the million annually charged on the consolidated fund.”

As soon as the foregoing resolutions had passed,

Mr. Sheridan. Mr. *Sheridan* said, that having given notice of his intention to endeavour to get his resolutions put upon the journals, which could not be done by moving them in a Committee, he should now move the first.

Mr. Pitt. Mr. *Chancellor Pitt* said, that the resolutions having been fully discussed in the Committee, he should move the previous question on every one of them.

The following resolutions were then severally moved, and the previous question put and carried on all, except the last.

“That it appears that the Select Committee of 1786 proceeded upon a supposition, that the annual and permanent taxes then subsisting were likely to produce annually the sum of 15,397,471*l.*

“That the Select Committee of 1786 state, that a farther considerable increase in the then subsisting taxes, beyond

yond their estimate, might be expected, if the due collection thereof could be secured by measures adequate to the purpose, and such as would probably afford an ample provision for any deficiencies which might at any time be found in certain extraordinary resources, before enumerated by the said Select Committee;

“That it appears by the report of the Select Committee of 1791, that the produce of the said taxes, from the 5th January 1786 to the 5th January 1787, amounted only to the sum of 14,405,702*l.* being 991,769*l.* less than the sum estimated;

“That the produce of the said taxes, upon an average of the first two years (*viz.* 1786 and 1787) amounted only to 14,864,834*l.* being 332,637*l.* less than the sum estimated;

“That the produce of the said taxes, upon an average of the first three year (*viz.* 1786, 1787, and 1788) amounted only to 15,037,263*l.* being 360,208*l.* less than the Committee estimated;

“That the produce of the said taxes, upon an average of the first four years (*viz.* 1786, 1787, 1788, and 1789) amounted only to 15,222,708*l.* being 174,763*l.* less than the Committee estimated;

“And that the produce of the said taxes, upon an average of five years (*viz.* 1786, 1787, 1788, 1789, and 1790) has amounted to 15,448,479*l.* leaving an exceeding of 51,008*l.* beyond the estimate of the said Select Committee;

“That in this calculation the Select Committee of 1791 have not adverted to all the additional impositions which ought to have been deducted from their estimate;

“That the total net produce of the public income, upon an average of the last five years (*viz.* from 6th January 1786 to 5th January 1791 (both inclusive) has amounted annually, including a fifty-third weekly payment, to a sum not exceeding the sum of 15,618,775*l.*

“That the average expenditure during the same period, including the sums paid to the American Loyalists, and on account of other temporary miscellaneous services, and the sums issued to the Commissioners for discharging the national debt; and adding the estimated expence of the militia for the years 1789 and 1790; but exclusive of the expence of the armament in 1790, and of any addition to the navy debt since 1786; has amounted annually to a sum exceeding the sum of 16,855,109*l.*

“That the average excess of expenditure beyond the average income, during the above period, has amounted annually to a sum exceeding 1,236,334*l.*

“ That the total net produce of the public income, upon an average of the last three years, viz. from 6th January 1788 to 5th January 1791 (both inclusive) has amounted annually, including a fifty-third weekly payment, to the sum of 16,030,286l.

“ That the average expenditure during the same period, including the sums paid to the American Loyalists, and on account of other temporary miscellaneous services, and the sums issued to the Commissioners for discharging the national debt; and adding the estimated expence of the militia, for the years 1789 and 1790; but exclusive of the expence of the armament in 1790, and of any addition to the navy debt since 1786; has amounted annually to a sum exceeding 16,978,073l.

“ That the average excess of expenditure, beyond the average income, during the above period, has amounted annually to 947,787l.

“ That the expence of the armament in the year 1790, separately provided for, and not included in the above accounts, has amounted to a sum exceeding three millions.

“ That it appears that the addition to the navy debt since 31st December 1785 is estimated by the select Committee at 457,950l. and that, by an account delivered to the House since the report of the Committee, this debt appears to have been farther increased;

“ That the total amount of the exceeding of expenditure in the five years before stated, exclusive of this addition to the navy debt, and of the expence of the armament in 1790, amounts to the sum of 6,181,670l.

“ That the extraordinary resources, by which this deficiency has been supplied during the above period, have amounted to the sum of 6,191,105l. and have arisen from the following articles; viz.

From respited duties paid in by the East-India Company	522,500
From arrears of land tax granted prior to 1786	131,467
Ditto malt	14,875
From sums remaining in the Exchequer on 5th January 1786	1,172,119
From imprest monies, and monies re-paid	820,165
From money re-paid on account of advance for Foreign secret service	34,000
From sale of French prizes	3,000
From army savings and Chelsea pensioners	1,091,147
From profit on the annual lottery	1,212,692
Raised	

Raised by way of Tontine	—	—	1,002,140
Ditto by granting short annuities	—	—	187,000
			<u>£.6,191,105</u>

“ That from the nature of the articles which have composed these extraordinary aids, no similar assistance, to any considerable amount, can be expected in future, excepting from the article of a lottery, should the legislature continue to think it right to avail itself of that expedient;

“ That the select Committee, appointed in 1786 to examine and state the accounts relating to the public income and expenditure, and to report what might be expected to be the annual amount of the said income and expenditure in future, have stated the expected future expenditure upon a permanent peace establishment, including the annual million to be paid to the Commissioners, at the sum of 15,478,181l.

“ That the select Committee, appointed in the present year 1791 to examine into the amount of the public income and expenditure during the last five years, and also to report to the House what may be expected to be the annual amount in future, state the expected expenditure, upon a permanent peace establishment, including the annual million to be paid to the Commissioners, at the sum of 15,969,178l. a sum exceeding the permanent peace establishment, as stated by the Committee of 1786, by 490,997l.

“ That in the report of the select Committee in 1786, the accounts are stated to have been prepared on a calculation of a permanent peace establishment towards the end of the year 1790;

“ That the select Committee of 1791 state no time when their estimate of a permanent peace establishment may be expected to commence;

“ That the expence of the present year, according to the services already voted, and exclusive of any extra expence for the present armament, will amount to the sum of 16,833,920l. or more; exceeding the permanent peace establishment of the select Committee of 1786 by the sum of 1,355,739l. and the enlarged estimate of the Committee of 1791 by the sum of 864,742l.

“ That the select Committee of 1786 calculate the amount of the permanent peace establishment, under the five heads of navy, army, ordnance, militia, and miscellaneous services, at 3,913,274l. viz.

Navy	—	—	—	1,300,000
Army	—	—	—	1,600,000
			4 Q 2	Ordnance

PARLIAMENTARY

A. 1791.

Ordnance	—	—	348,000
Militia	—	—	91,000
Miscellaneous Services	—	—	74,274
			<u>£.3,913,274</u>

“ That the select Committee of 1791 calculate the amount of the permanent peace establishment, under the same five heads of navy, army, ordnance, militia, and miscellaneous services, at 4,347,569l. viz.

Navy	—	—	2,000,000
Army	—	—	1,748,842
Ordnance	—	—	375,000
Militia	—	—	95,311
Miscellaneous Services	—	—	128,416
			<u>£.4,347,569</u>

exceeding, in these five articles, the estimate of 1786, by the sum of 434,295l.

“ That the select Committee of 1791 do not appear to have thought it within their province to enquire into, or to state any ground or necessity for, such increase;

“ That the sums voted for the service of the present year under the above heads, but including no provision for the present armament, are as follow:

Navy	—	—	2,131,000
Army	—	—	1,853,000
Ordnance	—	—	443,000
Militia	—	—	95,311
Miscellaneous Services, including the sums to the American loyalists, and other allowances	—	—	690,000
			<u>£.5,212,311</u>

exceeding the estimate of 1786 by the sum of 1,299,037l. and the estimate of 1791 by 864,742l. but deducting the sum of 306,000l. of the sum voted to the loyalists, as being to be defrayed by the profits of the lottery, then exceeding the estimate of 1786 by the sum of 993,037l. and the estimate of 1791 by the sum of 558,742l.

“ That the select Committee, estimating upon an average of the three last years, and adverting to the additional week's receipt in 1790, have calculated the future probable annual income at the sum of 16,030,286l. exclusive of the profits on a lottery;

“ That

A. 1791.

DEBATES.

“ That the receipt of each of the two last years appears to have considerably exceeded that sum;

“ That in the receipt of the latter year, the great increase appears to have arisen under the head of excise; and that, in the articles of spirits and spirit licences alone, the exceeding in the receipt of the year 1790, over the receipt of the year 1786, amounts to the sum of 599,355l.

“ That it appears to have been highly proper in the select Committee to calculate, upon an average of three years at least, the future expected income; at the same time it appears to this Committee, that, on a review of the whole of the accounts, the future income may reasonably be expected to amount to the sum estimated by the select Committee;

“ That upon this estimate, it appears that our future income is calculated as likely to exceed our future expenditure by the amount of 61,108l. per annum.

Income	—	—	16,030,286
Expenditure	—	—	15,969,178
			<u>£. 61,108</u>

balance

“ That this balance is wholly inadequate to provide for those extraordinary expences which are actually foreseen and admitted by the select Committee; for, though the select Committee state, that they do not conceive that “ it falls within their province to consider what other extraordinary expences, not included in any estimate before them, may occur in a course of years;” yet they further state, that “ the only article of this nature, which has been brought distinctly under their view, is the amount of the money remaining due upon the principle and interest of the American and East Florida claims; which has been directed by Parliament to be paid by instalments.” And it further appears, that this article, so distinctly brought to the view of the select Committee, is stated by them to have amounted, on 10th of October 1790, to 1,546,062l. exclusive of the interest payable on such part of it as remains undischarged, and exclusive also of further annual payments and pensions to American loyalists, amounting to 54,211l. per annum.

“ That besides this article, so stated by the Committee, it appears from the ordnance estimate, inserted in their appendix, that the estimate of the future annual expence of that office is, “ exclusive of such sums as are contained in the estimate of the board of land and sea officers, additional works for security of His Majesty's dock yards, and of any other fortifications, or other new works, to be carried on in the West Indies, North America, or elsewhere;”

“ That

“ That to meet these heavy articles of inevitable extra expence, or the expence attending the present armament, or for any future exceeding under the head of “ miscellanies,” beyond the sum last estimated, the select Committee refer us to no extra resource that can be relied on, but that of a lottery.

“ That admitting the future income to meet the estimated expenditure, or even so to increase, as with the aid of a lottery to satisfy the above certain extra demands, in the course of the five years next ensuing, yet will the public income remain wholly unequal to afford the smallest aid to any new and unforeseen demand that may arise, either for any armament or any other unforeseen contingency within that period, or to spare the smallest surplus towards the reduction of the unfunded debt, already increased to a degree, and continued at an amount, wholly unprecedented, in time of peace, in the annals of this country;

“ That the experience of the three last years, in the course of which the unexpected and heavy expence of two armaments has been incurred and satisfied, while a third remains to be provided for, would render it highly improvident in this Committee not to advert to the probability of similar events recurring;

“ That the sum stated by the select Committee to have been actually applied to the discharge of the public debt, amounts to 4,750,000l. from which it is admitted that there should be deducted the tontine million increased on the navy debt, and other articles of debt contracted, to the amount of 1,602,589l. leaving a balance of 3,147,411l.

“ That in the account of the debt contracted, no allowance is made for such part of the old navy debt as now bears interest, and which must be considered as additional debt; nor are the short annuities granted in 1789 admitted, although the instalment repaid, instead of being paid over to the Commissioners for reducing the national debt, was applied to the services of last year;

“ That the annual interest of the capital stock, stated to have been purchased by the Commissioners for reducing the national debt, up to the first of February 1791, amounts to the sum of 203,170l. from which is to be deducted the increased annual charge for the interest of the tontine loan, viz. 42,262l. leaving the sum in favour of the Commissioners 160,908l. and if from this sum a further reduction is made for the increase of interest on the navy debt, stated, since the report of the select Committee, to amount to 49,888l. that sum will be reduced to 111,020l.

“ That the permanent addition to the peace establishment, stated by the select Committee of 1791 as to remain on the five

five articles before enumerated, amounts to 434,295l. so that, while an annuity to the amount of 111,020l. has been redeemed by the Commissioners on behalf of the public, in the form of re-purchasing debt, an annuity of four times that amount is proposed to be entailed on the nation, in the form of increased establishment.”

Mr. Sheridan now observed, that compelling the Chancellor of the Exchequer to refer to the previous question, Mr. Sheridan, was precisely what he had in view, as it shewed that the right honourable gentleman felt the resolutions to be facts, and durst not allow them to stand on the journals as negatived. Mr. Sheridan said, the last of his resolutions, with a little alteration in the preamble, was as applicable to the resolutions adopted by the House, as to those with which it was originally connected, and he should take the sense of the House upon it. He then moved,

“ That upon due consideration of the report made this day from the Committee of the whole House, to whom the consideration of the report from the Select Committee of 1791 was referred, and also upon consideration of the two reports of 1791 and 1786, and of the several accounts before the House relative to the public income and expenditure, it appears proper and necessary to declare, that the great increases proposed to the permanent peace establishment, in the report of 1791, ought not to be considered as receiving countenance or approbation from the House of Commons, until the causes of the same shall be explained, and the necessity of them made manifest.”

Mr. Chancellor Pitt said he should certainly oppose it, and the House divided;

Ayes, 19; Noes, 34. Majority, 15.

The following report from the Committee which had sat several days in an inquiry respecting the application of money granted for Carlton House, was brought up by Lord Sheffield, the Chairman:

“ The Committee appointed to inquire respecting the application of the money voted for the additions to, and the furnishing of, Carlton House, have, in obedience to the order of the House, proceeded therein.

“ Your Committee find that the sums voted by Parliament for the additions to, and furnishing of, Carlton House, amounting to 55,200l. were issued from the Treasury to Mr. Lyte, Treasurer to his Royal Highness the Prince of Wales, at various times; and that, by the express command of his Royal Highness, the said sums were set apart and kept separate in an account at Messrs. Ransom, Moreland, and Hammersley's, and made subject to the order of Mr. Henry Holland,

Holland, the architect, to be applied to the purposes for which they were issued.

“ And your Committee farther find, that the whole of the said money has been paid to Mr. Holland, excepting the sum of 4,450l. paid by Mr. Hammerley to the upholsterer, on account, for furniture.

“ It appears to your Committee, that the money so received by Mr. Holland has been paid to different persons employed in the works of Carlton House, whose names, and the sums paid to each, have been laid before your Committee.

“ It appears, that such payments have been made on an open account, leaving a considerable balance due for work already done: and it also appears to your Committee, that the additions to, and furnishing of, Carlton House, are incomplete.

“ It also appears to your Committee, that the estimate of the 14th of May, 1787, is stated by Mr. Holland as having been made in great haste: that the same appears to have been referred, in July following, by the command of the Prince of Wales, to the Officers of His Majesty's works; who declined giving any opinion on the particulars thereof, farther than that the prices proposed to be allowed to the tradesmen, as far as they went, agreed with those usually allowed in His Majesty's works.— That no other estimate was formed till his Royal Highness ordered the estimate of November 1789 to be prepared; which estimate was afterwards reduced nearly one half, by his Royal Highness himself.

“ That in the title of this last estimate there appears a material error, in referring to the date of the application to Parliament in 1787, and stating articles of furniture as being for other state rooms not then projected; the meaning of which is now explained by Mr. Holland to be this, that it is an estimate of furniture intended to replace articles designed to be used before any state rooms were projected, and certain articles of which were intended to be employed in the state rooms, until an alteration was made in the plan of furniture, as stated and explained in the letter of Colonel Hulke and Mr. Holland, of November 17th 1789, which is before the House; but that the state rooms are the same as described in the building estimate of May 14th 1787, and that no new buildings or rooms have been added, although some alterations have been made in the arrangement of the apartments.”

Lord Sheffield. Lord Sheffield observed, that an essential part of his object in proposing a Committee had been answered; that it had been clearly proved that the money granted had been fairly expended, and applied to the purposes for which it was voted, and

and that by the express command of the Prince of Wales, it had been entered in a separate account at his bankers, to be answerable only to demands for building and furnishing Carlton House. The sum voted, his Lordship said, proved by no means answerable to the expence at Carlton House; many had looked on these works as public works, and had considered the public as answerable. It was not supposed that Parliament had limited the expence of the Palace for a Prince of Wales to the sum first voted. Several families were greatly distressed, and likely to be ruined by the non-payment of bills for work done at Carlton House. The Prince, as was well known, for he had no communication with his Royal Highness, felt strongly for their distresses. It was unfit such a business should remain on such a footing. It was at the same time, difficult to make any proposition that would be satisfactory. He wished not to propose new burthens, although, perhaps, it would be only prudence then, to settle the business. His Lordship concluded with saying he certainly should not propose any thing that could be thought disrespectful to His Majesty, or that was not likely to meet the general wishes of the country; but if he found it would be acceptable to the House, he should move, “ That the report, with an humble address, be submitted to His Majesty.”

Mr. Chancellor Pitt said, the noble Lord had done wisely and judiciously in not making a motion on the subject in so thin a House, and so advanced a period of the session. He was sure that no motion would have received the general concurrence of the House.

Lord Sheffield thought the best way would be to submit the whole to His Majesty's consideration.

Mr. Sheridan recommended it to his Lordship to move, “ That the report lie on the table and be printed.” The object was, that the whole transaction might be fairly known, and the misrepresentations done away which had been circulated respecting it. This he wished more particularly; on account of the extraordinary mistake of keeping back a paper (No. 5)*, which he had long contended was delivered in at the Treasury, and which was at length produced. The omission had made a deep impression on many

* The following is a Copy of the Paper alluded to by Mr. Sheridan:

HENRY HOLLAND in Account for the Works at Carlton House.	
Amount of cash received from August 1787, to November 14,	
1789	£. 50,750 0 0
Amount of cash paid from August 23, 1787, to Nov. 14, 1789	50,374 8 9
In hand	375 11 3

gentlemen; and was the more extraordinary, as the paper was the most important of all; shewing how the money had been applied; and the papers first presented, among which another was substituted for this, containing a note signed George Rose, stating: "That the Commissioners of the Treasury had no official knowledge of the application of the money, after it was issued." Mr. Sheridan said, he did not mean to take any farther notice of this; but he hoped, that those in whose care the paper was, would be severely reprimanded by their superiors for the neglect.

The report was ordered to be printed.

The following Report from the Committee appointed to inquire into the manner in which an act, made in the 22d year of the reign of his late Majesty King George the Second, intituled, "An act for enlarging and maintaining the harbour of Ramsgate, and for cleansing, amending, and preserving the haven of Sandwich," has been carried into execution, &c. &c. was laid on the table.

The Committee appointed to inquire into the manner in which an act made in the 22d year of the reign of his late Majesty King George the Second, intituled, "An act for enlarging and maintaining the harbour of Ramsgate, and for cleansing, amending, and preserving the haven of Sandwich," has been carried into execution; what rates and duties have been imposed, and what sums of money have been collected by virtue thereof, and to what purposes such money has been applied; and to report the same, with their observations thereupon, to the House: and to whom the petition of the merchants and ship owners of the port of London; and also, the petition of the merchants and ship owners of the port of Scarborough; and also, the petition of the merchants and ship owners of the port of Hull; and also, the petition of the merchants and ship owners of Sunderland, in the county of Durham; and also, the petition of the merchants and ship owners of the city and port of Bristol; and also, the petition of the merchants and ship owners of the town and port of Newcastle; and also, the petition of the merchants and ship owners of Whitby, were severally referred: and who were instructed to take into consideration an act passed in the 5th year of the reign of his present Majesty, intituled, "An act to enlarge certain powers granted by an act passed in the 22d year of the reign of King George the Second, intituled, An act for enlarging and maintaining the harbour of Ramsgate, and for cleansing, amending, and preserving the haven of Sandwich," have examined the matters to them referred; and have agreed to report

report the same, together with their observations thereupon, to the House; which report is as followeth, viz.

"It appeared to your Committee, that the Trustees acting in the execution of the act of the 22d of his late Majesty King George the Second, have erected the piers, docks, and other works described in the annexed plan, and did in the year 1749 impose the following rates or duties, viz. 3d. per ton on vessels from 20 to 300 tons; 1d. per ton on vessels upwards of 300 tons; and 1½d. for every chaldron of coals and ton of stone; which rates or duties continued till the year 1768: and in the year 1768 the Trustees imposed, in lieu of the former, the following rates or duties, viz. 3½d. per ton on vessels from 20 to 300 tons; 1½d. per ton on vessels above 300 tons, and 1½d. for every ton of stone and chaldron of coals; which last mentioned rates or duties continued for one year: and in the year 1769 the Trustees imposed, in lieu of the former, the following rates or duties, viz. 6d. per ton on vessels from 20 to 300 tons; 2d. per ton on vessels above 300 tons; and 3d. for every chaldron of coals and ton of stone; which last mentioned rates or duties continued without variation from that time hitherto; and by means of the said rates or duties, there hath been collected, to Midsummer 1790

	£ 371,882 8 3½
Deduct for allowance to collectors, the sum of	£ 23,022 10 0¼
Ditto for losses by bad debts	433 7 9¼
	23,455 17 10½
The Trustees have raised and received by sale of annuities	348,426 10 5
The Trustees have received by rents of estates vested in them, and for dividends of funds purchased out of the produce of the collection up to 1790, now standing in the names of the Trustees after-named, the sum of	87,521 5 4
	12,992 8 5
	448,940 4 2

The Trustees, out of the monies collected and raised as aforesaid, have expended the following sums of money to Midsummer 1790, viz.

In works at the harbour, the sum of - - -	219,700	0	6
In payments to Sandwich Haven, annuities, sala- ries, and gratuities to officers, and contin- gent expences, the sum of - - -	153,007	18	3
In the purchase of public funds, the sum of - -	37,378	10	0
	<hr/>		
Making together the sum of -	410,086	8	9
	<hr/>		
Which leaves a balance of -	38,853	15	5

Of which balance there is in the hands of
the Treasurers the sum of - 33,034 14 10
There is now standing in the names of Alexander Aubert,
Esq. and Arnold Mello, Esq. joint Treasurers of the said
trust, the following public funds, purchased with the monies
raised and collected as aforesaid, viz.

Bank 3 per cent. consolidated annuities -	£.40,000
Bank 4 per cent. annuities -	10,000

“ The Trustees are possessed of a lease of a dwelling house
and other buildings, in Austin Friars, London, used for the
purpose of carrying on the business relating to the harbour,
which lease was granted by Richard Henry Clarke and
others, to the said Arnold Mello, and others of the trust, for
the term of 60 years, from Lady Day 1788, at the clear
yearly rent of 60l. upon which premises the Trustees have
expended, in repairs thereof, in the years 1788 and 1789 the
sum of 3,500l. and upwards.

“ The Trustees have purchased freehold property at
Ramsgate, part whereof is let off, and the annual rents
amount to 37l. 5s. clear.

“ It also appeared to your Committee, that the accounts
of the Treasurers of the said trust have been audited and
passed by the Lord Mayor and Aldermen of the city of Lon-
don, in pursuance of the said acts, from the commencement
thereof to the 24th day of June 1787; but from that time
the accounts of the Treasurers have not been passed by the
said Mayor and Aldermen, although presented to them for
that purpose, they the said Mayor and Aldermen considering
that large sums of money had been expended contrary to the
spirit and intent of the said acts of Parliament, as appears by
the report of the Committee of the said Mayor and Alder-
men, dated 12th April last, appointed to audit and examine
the said accounts.

“ It also appeared to your Committee, that the annuities
payable to the now surviving annuitants amount in the whole
to the sum of 1,093l. 2s. 6d. annually, as appears in the
Appendix, No 1; and that the sums annually paid in sala-
ries and gratuities to Officers, do amount in the whole to
the sum of 1,155l. which salaries and gratuities, together
with the employments of Officers, appear in the Appendix,
No 2.

“ It farther appeared to your Committee, that the re-
venue has exceeded the expenditure very considerably, and
that it is an unnecessary burthen on the public to raise so
great a sum, however useful the said harbour has proved;
and there being the said balance of 33,034l. 14s. 10d. in the
Treasurers hands in June 1790, and the income arising from
the money invested in the public funds being more than suf-
ficient to keep down the growing payments of the annuities
(the whole whereof, from the advanced age of the annui-
tants, may be expected to end in a few years) your Commit-
tee observe, that the present acts are defective in powers as
to the appropriation of the funded property, the internal
Government and regulation of the harbour, and in other par-
ticulars. Whereupon,

“ Your Committee have directed the Chairman to move
the House for leave to bring in a bill to explain, amend, and
extend the powers of two acts, the one made in the 22d year
of the reign of his late Majesty King George the Second, in-
titled, “ an act for enlarging and maintaining the harbour
“ of Ramsgate, and for cleansing, amending, and preserving
“ the haven of Sandwich;” the other made in the 5th year
of the reign of his present Majesty, intituled, “ An act to en-
“ large certain powers granted by an act passed in the 22d
“ year of the reign of King George the Second, intituled,
“ an act for enlarging and maintaining the harbour of Ramf-
“ gate, and for cleansing, amending, and preserving the ha-
“ ven of Sandwich.”

APPENDIX, No. I.

April 16th, 1791.—A LIST of ANNUITANTS supposed to be now living.

When purchased.	No.	Name & Residence	Age.	Sums paid.		Annuity.		A. 1791.
				£.	s. d.	£.	s. d.	
1750. 21st December.	2	Mary Fowler, Topsham, Devon	45	200	0 0	14	0 0	0
1754. 20th December.	3	Sufanna Marshall, Paradise street	45	500	0 0	35	0 0	0
1755. 26th September.	75	John Crellis, Southampton Row	39	100	0 0	6	0 0	0
1758. 22d December.	76	George Ruffell, Rotherhithe	50	800	0 0	56	0 0	0
	81	Charlotte Cranwell, at Rodbard's Grove Lane, Camberwell	32	300	0 0	19	10 0	0
	85	Richard Lloyd, Gray's Inn	48	650	0 0	50	0 0	0
	86	Jean Angeliue-Bertraud, at Mr. Tulford's, Berwick street	51	600	0 0	48	0 0	0
	95	Benigne Marie de Bruffe, at Mr. Jackson's, Holland street	44	500	0 0	37	10 0	0
1759. 21st December.	101	Anna Maria More, Loft House, York	51	1032	5 2	80	0 0	0
1760. 26th September.	102	Henry Bingley, Yorkshire	48	1050	0 0	80	0 0	0
1761. 8th May.	115	Sarah Pointing, St. Thomas's Hospital	35	200	0 0	14	0 0	0
1763. 24th September.	126	Frances Beagham, Halfmoon street, Piccadilly	45	500	0 0	37	10 0	0
1763. 15th December.	127	Ditto ditto	45	400	0 0	30	0 0	0
	141	Mary Tindall, Chelmsford, Essex	54	260	0 0	20	0 0	0

Supplies for the service of the Year 1791.

Navy	3,946,005. 13. 4
For cleaning (artificial Harbour near Plymouth	2,000.
Army	1,961,226. 10. 10 ³ / ₄
Ordnance	657,072. 18. 10
Miscellaneous Services	8,748. 188. 8. ¹ / ₄
Total	15,314,599. 11. 1

Ways and Means

By Land Tax	2,000,000.
By duty on Malt	750,000.
By surplus of cons. fund 5 th Apr. 1791.	303,221. 9. ¹ / ₂
By 5 th after 5 April 1791.	1,300,000.
Further out of the Monies arising from 5 th	2,375,000.
By a Lottery	806,250.
By Exchequer Bills	5,500,000.
By 5 th charged on Taxes granted 1791.	1,833,000.
Remaining of the Money set apart for Bounties on hemp.	10,137. 4.
Total	14,877,608. 13. ¹/₂
Deficiency of Ways and Means.	436,990. 18. ¹ / ₂
Total	15,314,599. 11. 1

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