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A
SECOND LETTER

TO THE RIGHT HONOURABLE

CHARLES TOWNSHEND,

Occasioned by his COMMENDATIONS of

The BUDGET:

In which the MERITS of that PAMPHLET
are examined.

To speak is free, no Member is debar'd;
But Funds and National Accounts are hard.
Much safer 'tis, and easier to discourse
On *Cyder Tax*, and Military Force.

ART OF POLITICKS.

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A

SECOND LETTER

TO THE RIGHT HONOURABLE

CHARLES TOWNSHEND.

SIR,

HOWEVER flattering it might be, to put myself thus upon the foot of a free correspondence with you, and whatever encouragement it might give to my thoughts, to recollect that I address them to one, who is most open to the conviction of truth, and most sensible of its power; I should not think myself at liberty to interrupt the attention you are giving to so many objects, and so many men by turns, if you had not yourself thrown out the subject on which I now address you, as a ground of debate. But I have a right to examine in public, any position which you have publicly avowed; and you have no reason to complain that I attack you, if I do it with decency, on the ground on which you have chosen to post yourself. You are the cause of my having

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given a pamphlet called *The Budget*, an examination. I submit it to you, whether, after a more mature consideration, you will again give it the epithets which excited me to examine it.

In the 35th page of your *Defence of the Minority*; you have called it that *excellent and unanswered work*. As the occasion on which you were then writing did not call for any opinion at all on this subject, I must think you gave it to add authority to that pamphlet, and to provoke, if it were possible, an answer, by using a word which implied you thought it unanswerable; so that I flatter myself I comply with your wishes, as well as accept your defiance, by entering into this discussion.

That pamphlet is professedly written to refute a paper published in the *Gazetteer* last Spring, and which contained a state of the expences of government, and the methods taken to supply them. To be able therefore, to judge of the excellence of the work, it is necessary to examine how far it does or does not confute that paper.

It is hardly possible to expect public attention on a subject so little interesting, as a detail of little circumstances tending to ascertain the degree of credit due to an anonymous writer, to some dry calculations, to some remarks which have nothing but reason to recom-

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recommend them: But truth, justice, the establishing a due esteem for government, the giving commendation where it is deserved; these are objects which are worthy every man's consideration, and these are all concerned in this question, which becomes too more important, because upon the decision of it, depends the opinion which the public will form of your abilities as a financier.

You have exerted, we have been told, your usual industry on that subject, and as you may probably hope, one day, in your turn, to shine in that department, you have thought it proper to call the attention of the public to this *exhibition* of your judgment; for as your testimony was uncalled for, and very foreign to *the defence*, your decision on this point, must have been intended as a premeditated specimen of your knowledge in ways, means, supplies, and those other constitutional points, which form a minister of finance. I proceed to consider the system of finance which you have recommended.

It will save trouble, if, in imitation of the author of *The Budget*, I reprint the paper which he attacks; and as subjects of calculation should be expressed in as few words as possible, I suppress, *he says*, and *I answer*, and print the quotations from *The Budget* in Italics.

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licks*. These are the heads on which that author writes. 1. *Debts paid off.* 2. *Establishment of the army.* 3. *Establishment of the navy.* 4.

* It is with great pleasure that I congratulate the public on the disappointment of those, who, by keeping their money from coming to market, by checking the subscription of the navy bills, by circulating reports of a loan and a new lottery, and other arts of the same kind, hoped to profit by the public distress.

The state of the supplies, and the ways and means for this year, have now been made public; but as the exact sums may not be in every body's hands, I thought it might be agreeable to you to be enabled to furnish your readers with an account of them, which I believe is tolerably correct.

Of the unfortunate debt contracted during the last war, the government will this year pay off 2,771,867l. 13s. 6d. viz.

	l.	s.	d.
German extras	500,000	0	0
Navy debt	650,000	0	0
Army extraordinaries	987,434	15	6
Deficiencies of land and malt	300,000	0	0
Dedommagement to the landgrave of Hesse	50,000	0	0
Deficiency of funds replaced to the sinking fund	147,593	18	0
Deficiency of grants for 1763	129,489	0	0
Advance in consequence of addresses	7,350	0	0
	<u>2,771,867</u>	<u>13</u>	<u>6</u>

The peace establishment for the navy, which is the most constitutional force, and the best security for Great Britain, is much enlarged, amounting to 1,443,568l. 11s. 9d. the same number of seamen being retained in the service as was voted last year, and 100,000l.

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4. *Encrease of the customs from the smuggling cutters.* 5. *Anticipation of the sinking fund.* Upon

100,000l. more than usual being employed in ship-building, in order to keep our navy on a footing to be respected by all Europe.

The establishment of the army is not increased, it is even less, and the staff much less than at the last peace; for though the whole sum is 1,509,313l. 14s. yet it is to be observed, that the forces, ordnance, and staff in America, are 295,833l. the half-pay list 158,250l. and Chelsea hospital, &c. 122,125l. The two last articles of which are deducted, being properly the tail of the war.

The miscellaneous articles of expences amount to 295,354l. 2s. viz.

Government of Nova Scotia	5,703	14	0
Ditto West Florida	5,700	0	0
Ditto East Florida	5,700	0	0
Ditto Georgia	4,031	8	0
Militia	80,000	0	0
African Forts	20,000	0	0
Foundling hospital	39,000	0	0
Princess of Brunfwick's fortune	80,000	0	0
Subsidy to the court of Brunfwick	43,901	0	0
British Museum	2,000	0	0
Mr. Blake	2,500	0	0
General survey of America	1,818	0	0
Paving the streets	5,000	0	0
	<u>295,354</u>	<u>2</u>	<u>0</u>

Besides this, the government found 1,800,000 of exchequer bills at such a discount, as to weigh down with them the whole building of public credit.

This they have provided for, by transferring one million of them to the Bank for two years, with a reduction of a fourth part of the interest on them.

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Upon these points, the assertions of *The Budget* are to be examined, and the proofs annexed to them weighed.

Budget,

The other 800,000 old exchequer bills are to be paid off by issuing new ones for the like sum.

So that the whole state of the supply is this:

Debt paid	2,771,867	13	6
Exchequer Bills	1,800,000	0	0
Establishment for the navy	1,443,568	11	9
Ditto army	1,509,313	14	0
Miscellaneous articles	295,353	0	0
	<hr/>		
	7,820,102	19	3

To raise this large necessary sum, the government hath not oppressed the subject with one additional tax: it hath not encouraged the spirit of gaming by accepting a lottery, or taking to itself the not unpleasing power of disposing of tickets, commissions, and subscriptions.

It has avoided going to market for money, at a time, when, though it might have been advantageous to individuals, it must have been very detrimental to the public.

The ways and means are said to be these;

Land-tax and malt	2,750,000	0	0
Exchequer bills taken by the Bank	1,000,000	0	0
New Exchequer bills to be issued	8,000,000	0	0
Of the Bank for the renewal of their contract, which is by much the most beneficial bargain for the public which was ever made with them	110,000	0	0
Savings under the head of extras	165,558	3	0
Militia money	150,000	0	0
Annuity fund, 1761	3,497	9	9

To this account, and for the public service, the present government has

brought

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Budget, p. 1. To say that they have paid off a great deal of the debt contracted in the late war,

brought to account what had so long been unaccounted for, so long a disgrace to the service, and the reproach of administration, viz.

The saving of non-effective men, which in the present year is

140,000 0 0

Add to this the bounty of the king, who having delivered his subjects from the calamities, thus shews his earnest wish to deliver them from the burthen of the war, has added, being the produce of the French prizes taken before the declaration of war

700,000 0 0

The king has freed the public from the expence of all the new governments except that of the Floridas. (*N. B. By giving them up.*)

And to make up the deficiency, the government has taken, with peculiar propriety, from the sinking fund (which was increased this year 391,000 l. by an addition of 1,400,000 lb. of tea, having, by means of the cutters, been brought to pay the duty) the surplus of that fund is

2,000,000 0 0

So the total of the ways and means is 7,817,055 12 9
The total of supply

7,820,002 19 3

It is true, that the whole supply is said to be 7,820,104 l. 15 s. 10 d. and by this account it amounts only to 7,820,102 l. 19 s. 3 d. But as this deficiency is not quite 2 l. and proceeds from the omission of some shillings in the larger sums, which were omitted at the time of taking them down, it is sufficient to have mentioned it only.

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is a misrepresentation. But the advertisement does not say that they have paid off a great deal; it says only, that they have paid off 2,771,867l. 13s. 6d. so that the misrepresentation does not proceed from thence; if the sum paid off, is not a great deal of the debt, as indeed its proportion to more than fifty millions, the debt contracted during the four last years only of the war, is not a great deal; the fault however is theirs who contracted that unfortunate debt. Now to the fact, *This ministerial advertiser, to have dealt impartially, should let us know that nothing has been done this year, but what comes always of course in the routine of office. Army extraordinaries of the preceding year; dedommagements, deficiencies replaced to the sinking fund, deficiencies of the grants of the preceding year, together with deficiencies of land and malt, which are so pompously called, debts contracted in the late unfortunate war, are all of them articles provided for as they arise.*

While we were at war, as much debt being incurred for these articles in the current year as was discharged of the preceding, these might have been called *current expences between one year and another*; but when money is disbursed for them, and no expence incurred on the same accounts, it may be properly called a *debt paid*. The author will not deny that it was an *unfortunate debt* contracted

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tracted during the war; but observe, that it is not the Advertisement, but *The Budget*, which calls it an *unfortunate war*. In strict justice, from this sum of debt paid, should be subtracted whatever deficiencies upon the same articles, will appear next year; and when Sir G—— has done this, the remainder he must allow to be *debt paid off*.

I proceed to his second point: The establishment of the army.

P. 1. *That the establishment of the army is less than after the last peace, is not true.* That the establishment of the army in England, on which alone any reduction could be made with safety, is less, is true.

You are not, I am sure, one of those who *measure an army by its expence*: It was thus those scrupulous and exact traders *the Dutch* measured it; they disbanded their officers, reduced their forces, and they brought, by this policy, their whole state to the verge of ruin; but you know that the magnitude of an army is a relative one, and that it results from the compounded quantities of the service required, the expence and the number of men; in all fair reasoning, it must have been the army maintained in, and to defend Great Britain, which was in the view of the writer of that paper; and this is actually less

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in number of men, and in expence than the establishment at the former peace; and this is the proof of it: A proof drawn from the printed Journals and Votes of parliament, and therefore within every man's reach, who thinks it becomes him to examine before he asserts.

The establishment for guards and garrisons in the years 1750, 1751, is 18,857 men, including 1815 invalids.—For the year 1764, 17,532 effective men, including 2739 invalids. So that the establishment of the last year is less than that after the former peace, by 1325 men.

The sum voted for the land forces in the year 1751, (which I take because it does not include the staff) is — 612,315 : 7 : 11
For the same service voted

1764 ————— 617,704 : 17 : 10
From this sum is to be deducted one day's pay, (1764 being leap year) that is ————— 1,623 : 8 : 11

616,081 : 8 : 11

But you are to observe that the invalids are included in both these accounts; which are a retreat from the army, and no more a part of it, than Chelsea hospital is a garrison.

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	l.	s.	d.
Therefore from the charge of 1751 — —	612,315	7	11
Deduct the expence of invalids, viz. — —	32,491	1	8
There will remain for the charge of the army alone, for 1751	579,824	6	3
In like manner from the charge of 1764	616,081	8	11
Deduct invalids, viz. — —	47,164	0	0
There remains for the army charge of 1764 — —	568,917	8	11
So that the expence of 1764, is less than that of 1751, by	10,906	17	4

His first assertion, therefore, is not excellent, for it is false; and that *the establishment of the army is less than after the last peace, is true.*

The different model upon which the present army is formed should not here be omitted, because, by retaining a much larger proportion of officers, it is, at less expence, the root of a much larger corps, which it has ever been found much easier to fill up and complete, than to form.

It is certain, that *an over proportion of officers to men, is the true policy for this country, not because it has concluded a peace hollow and unlikely to be permanent, but because it*

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is suitable to our situation in Europe, likely to prevent any insults, and to maintain an honourable and advantageous peace; to convince the world that we are able, on the most sudden alarm, to resume those arms which we have used so much to our reputation and advantage.

Having thus shewn that this assertion of *the Budget* is, in fair reason, in a political view, and in fact, false; I pass to his third topic, which concerns the navy.

P. 10. *With regard to the smuggling cutters, I cannot allow them much merit as providing employment for sailors, who would otherwise be employed in the merchant's service, without any expence to the public.*

P. 10. *The smuggling service itself is liable to some discreditable suggestions:—The service is not of the most honourable kind.*

P. 9. *Now I confess, to me it seems, that however constitutional a large marine may be, we run less risque by a more moderate provision there, because sailors dismissed from the publick service, do still continue sailors in the merchant service.*

I will begin with the point the least important: p. 10. *The smuggling service itself is liable to some discreditable suggestions:—The service itself is not of the most honourable kind.*

The gentleman whom you have named as the author of *The Budget*, is one whom his friends

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friends have taught to think himself in that tract which leads to an honourable seat upon the treasury bench; it is therefore highly impolitick in him, to discourage a service which has, and may produce, such great improvements in the revenue: But without dwelling on personal arguments, it is of great and national consequence, that the practice and the principle of smuggling should be repressed. The false opinions entertained on this subject, go farther towards loosening the bonds of political, social, and even moral honesty, than any sound politician would think beneficial; they teach men to despise all laws, of which they can evade the sanctions; and destroy all the ideas of obedience to them as a reciprocal duty for protection from them. In this state, it is the business of every good subject to endeavour to revive this principle of allegiance to the public good, of honest obedience to the laws of the state; and to remove the reproach which so unjustly attends those who are the vindicators of the public wrong; and therefore, Sir, it is against your duty and interest, to call any discouragement given to this, *excellent*; you who, if you succeed in your wishes, must represent, and if you are honest and in earnest, must think this service *honourable*, and must commend and reward those who are active in it.

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However, as this abuse upon the gentlemen employed to suppress smuggling, is only introduced to obviate the arguments for a greater number of seamen, which was drawn from the advantage of employing the cutters, it will now be proposed to proceed to that.

P. 9. *Now I confess, to me it seems, that however constitutional a large marine may be, we run less risque by a more moderate provision there, because sailors dismissed from the public service, do still continue sailors in the merchant service.*

It would be almost a sufficient answer to this, to quote his own words, p. 10. *A thousand lieutenants who solicited but 6d. a day additional to their half-pay, are, after all their prodigal services (for want of what is called interest) cast off, to languish in penury, and to hide their heads in thankless oblivion; because it would be a presumptive proof, that neither truth nor reason, but the peevish desire of railing, is the ground of two objections which contradict each other; at least it would prove that he is not an excellent reasoner, who, within the compass of two pages, condemns administration for being at so great an expence in paying men actually employed in the navy, and for not encreasing this expence in the sum of 9000l. per annum, without employing any more. One should be tempted to leave the point here, and*

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and to content ourselves with pitying the author of *The Budget*, if a bilious habit rendered such an unreasonable discharge of spleen often necessary to him; but the question is worth considering, because it goes up into the very first principles of the policy of Great Britain, and because it has been lately decided by an authority, which I am sure will have great weight with you.

If we were to consider our insular situation alone, it would be evident, that a fleet is our most natural and most necessary defence; the obligation we now have, of protecting distant and extensive colonies, the advantages we reaped from part of our naval strength at the commencement of the late war, and the opportunities which a well-timed interposition affords for preventing any future contests, are strong and unanswerable arguments against the raw assertion of *The Budget*.

Besides, this is a defence which is attended with no objections to be set over against it; and we may maintain a respectable fleet without any of those dangers which our ancestors were so much alarmed at, from an encrease of the military force.

There is an additional motive which arises from gratitude to those brave men who were the instruments of our victories, and of whom every man must wish to retain as great a number as is consistent with our present situation,

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ation, certainly as many as can be employed to the public advantage; and it is now an undoubted and acknowledged truth, that great public advantage has been derived from employing them in cutters.

To all these general reasons may be added those which arise from our particular situation: "We have terminated a successful and
 " a glorious war by a peace, in point of conditions the most advantageous Great Britain ever made, in point of time the most
 " seasonable, and which saved this country. The glory of this war and the acquisitions
 " of the peace, have given us reputation and advantages, which make us the objects of
 " the envy and the jealousy of all Europe; as we owed our safety to the making the peace,
 " we shall owe our preservation to the maintenance of it; and it becomes us therefore
 " to provide, that the powers who may have inclination, may not think they have an opportunity to attack us. Without entering
 " into the defence of the manner in which the late war was begun, it is certain that
 " having given sanction to it by our example, the next war will begin by surprise: Against this we must be prepared;
 " and though the situation of our affairs at home calls for the most exact œconomy
 " which can be exerted, this must not interfere with such objects as respect our

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" immediate safety. He is the wise and honest man who gives to each of these views
 " the proper attention, who pursues the strictest measures of reduction in all our
 " expences, without suffering them to trench upon those great objects in which
 " the very being of our state is involved."

Nothing can be added to the justness of these sentiments, which I am told are those of a very eloquent statesman, and which, if you recollect them, will, I dare say, have influence with you. The only additional argument I shall mention, is one supported by the experience of this very year. It is this, that even in the light of œconomy merely, it is more adviseable to have a well appointed respectable marine: You remember, I dare say, when a system of policy was adopted the reverse of this; when the fear of clamour and the desire of making an apparent reduction of expence, made administration disarm the fleet; the same timidity, hurry, uncertainty, fear and misfortune followed, which Demosthenes has painted in the Athenian politicians of his age: Upon the rumour of danger the seamen in pay are to be employed, not against the enemy, but in raising others; then after much bustle, working double tides, and all that expence which attends extra work, after pressing, and leaving our coasts unguarded,

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the fleet fails; in the mean time Philip has struck the blow, and Minorca is lost: For there is no doubt that had a fleet, evidently and greatly superior to that of the enemy, been sent thither, that fortrefs had not been conquered.

As strong, but a more pleasing argument is to be drawn from the experience of the last year, in which the maintenance of the respectable navy, condemned by *The Budget*, procured immediate satisfaction for some hostile proceedings; and prevented, it is possible, the foundation of a fresh, I need not add expensive dispute, by convincing our new friends that Great Britain has too much justice to offer, but too much firmness to bear any injury.

There remains on this subject, only that other opinion of *The Budget*, that *the sailors dismissed, being employed in the merchant service, are equally* (for so much is implied) *at the disposition of the state.* The memory of every man directly contradicts this assertion, and the embarrassments, and the detriment which the public receives from the impossibility of raising the number of sailors requisite at the breaking out of a war, are sufficiently known. Those in the merchant service always hide themselves from the publick search, and the seizing on them by the method of press gangs, always checks most

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severely the trade which they are intended to protect. These things, Sir, are so particularly known to you, that I cannot help lamenting that you were not *officially* called on, to enforce them with your eloquence in a respectable assembly, and to appear the advocate for a set of men who have deserved the ablest, the English seamen: That would have been the case if you had not (as it is reported) modestly declined accepting the naval department, except you might be assisted with the councils of your friend. I lament this your false modesty; because the public believes you do not want the assistance of that gentleman in any office you accept; because I think your talents would do service to the state; and because it would then have been proved by *your own authority*, that you do not think this part of the politicks of *The Budget*, excellent or unanswerable.

Let me now submit to your consideration, the two principal points of his work; those which he has most laboured, in which he most triumphs, and which are to ruin the reputation of the gentleman against whom he directs his pamphlet.

P. 1. *That the sinking fund has been encreased 391,000 l. by the cutters, upon 1,400,000 lb. of tea, is false, inconsistent, and impossible.* He triumphs upon this, p. 10, 11, 12. Let

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us examine the proofs upon which he obtains the victory.

P. 10. *In the first place, the whole produce of the customs upon tea is but about 210,000 l. a year, which is the duty upon about 4,000,000 pounds weight: Then I beg to know, by what kind of arithmetic the treasury would persuade us, that the supposed addition of 1,400,000 pounds weight, would yield to the customs 391,000 l. In the second place, the customs upon tea amount very nearly to one half of the excise upon tea, so that we may judge of the one by the other. The produce of the excise upon tea, as may be seen in the aggregate and general fund accounts, has been as follows:*

Year ending October 1760	—	459,446
1761	—	460,668
1762	—	444,170
1763	—	478,458

Now the mighty matter is come out; the excise is higher by about 18,000 l. than it was in the years 1760 and 1761; and therefore the encrease upon the customs is about half this, viz. 8,000 or 9,000 l. for this year, upon the average.

I have some observations to make upon this whole argument, but I cannot help promising, that, supposing it had been well grounded, and had proved what he wished, I should have hoped, that you would not have thought such expressions as these, *so gross*

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gross an imposition cannot be treated with sufficient contempt, because it puts the ministry upon the footing of a notorious impostor;—now let them plead ignorance in those points where they have boasted knowledge, or confess themselves guilty of an intended imposition; proofs of the excellence of his good sense or composition.

But to attend to his arguments.—In the first place, he here attacks, not the advertisement, but the minister; he should not have done this, except the minister had claimed the merit of having raised the sinking fund 391,000 l. by means of tea. He must have had opportunities of hearing the minister, in public, upon the subject: If he did not claim it, if he only stated the facts, and congratulated the public upon the truth of them, then *it is not fair* (as he says, p. 1.) *to charge the minister upon news-paper intelligence, even though the opinion is universally countenanced.*

In the second place, he changes in his dispute the terms of the question: The advertisement had said that the *sinking fund* was encreased in the sum of 391,000 l. the author undertakes to prove, that *the customs* alone are not so encreased. This is not an omission of his pen only; his whole reply is grounded upon it, his whole reasoning, p. 11, 12. is upon calculations taken from *the customs* only, and though he expressly

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expressly mentions the duty paid on tea by excise, p. 11. he does not include the advance upon it, in his account of the encrease of the sinking fund this year.

He has changed then, the *advertisement* for the *minister*, the *sinking fund* for the *customs*, a whole for a part.

Now to examine his proofs:—And first of his state, p. 11. I say it is unfair, and that the result is false.

The fair state would have been to have taken the comparison; not from the years 1760, 1761. which are the two highest, but from the medium of the 3 years, which medium being 454,762, the surplus of 1763 is 23,696; and consequently, the encrease upon the customs upon tea, would be this year 11,848, not 8,000 or 9,000*l.* above the average of the last years, even upon his own mistaken state of the fact.

It is unfair, for another reason: The question which he has chosen to debate is this:—How have the cutters operated, as to the encrease of the customs on tea?—The cutters became effectual at Lady-Day 1763; he begins the calculation of his year, at October 1762; so that to calculate the effect of their operations upon the customs during one year, he takes a period beginning just half a year before they began to operate.

Thus

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Thus far upon his own state, and upon the species of argument he has chosen to use. There was another kind of proof which would at once have decided the point, but which he has prudently declined, I mean an appeal to the fact, an inquiry how many pounds of tea had paid duty during the period in question, and how much the revenue had been benefited by it.—This kind of proof was open to him, for it is to be drawn from accounts of public, but not government offices.

In order to judge of this, it is only necessary to have recourse to the accounts of the East India company's sales; and upon a medium of them, on the article of tea, for the 10 last years, from Lady-Day 1753, to Lady Day 1763, the quantity is as follows, *per annum*:

Home Consumption.	Ireland.	America.
4,002,266	146,474	169,244

From Lady-Day 1763, to October 1763 (later than which, no account could be obtained, because that state was given in March and the East India company do not make up their accounts till Lady-Day) the account was,

Home Consumption.	Ireland.	America.
2,713,578	109,883	155,851

It is well known, that in general the sales of the half year from October to Lady-Day, are

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are much more considerable than those of the former half year; but take them at the same rate, and then the whole quantity of tea, paying duty from Lady-Day 1763, to Lady-Day 1764, will be,

Home Consumption.	Ireland.	America.
5,427,156	219,766	311,702
And the excess of this, over the medium of the last 10 years, is		
Home Consumption - - -	- - -	1,424,890
Ireland - - - - -	- - -	73,292
America - - - - -	- - -	142,458

Total 1,640,640

And this excess, it was strictly just to calculate for the whole year, (though but half a year of it was liquidated) because *the advertisement* had said, that the sum charged upon the sinking fund, was charged upon the growing produce of the year, upon the presumption of this increase, and that it was charged with propriety by the minister who had caused the increase.

It is fair to add here, and it is decisive, that this calculation was well grounded, and that the sales for the half year from October 1763, to Lady-Day 1764, do, as I am credibly informed, exceed even those of the preceding half year, in the quantity of 40 or 50,000 pounds of tea.

Now

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Now then to proceed to the advantage derived, and to be derived from this quantity.

The customs upon tea *do not amount very nearly to one half the excise upon tea*: What they do amount to, you will see by the following account:

The customs are 25 *l. per cent. ad valorem*.
 The excise - 24 *l. per cent. ad valorem*,
 and 1 *s. per pound* on all teas whatever, reckoning then all teas 5 *s.* a pound; (if higher the more advantageous to my argument) and reckoning, for the sake of round numbers, the 24 *per cent. 25 l.* which, as it is but one hundredth part difference, will make no considerable alteration; the customs will be 1 *s. 3d.* and the excise 1 *s. 3d.* and 1 *s. per pound*, in all 3 *s. 6d.*—The amount of those duties upon 1,640,640 pounds of tea, is 287,112 *l.* and not either 8,000 or 9,000 *l.* so that here in a matter of a very obvious and easy calculation, *The Budget* is mistaken in the sum of 278,112 *l.*

But putting calculation out of the question, it appears by the accounts of the company's sales, that the half year from Lady-Day 1763, to October 1763, exceeded the medium of a half year, during the preceding ten years, in the quantity of 820,320 pounds of tea, the revenue was increased by that, in the sum of 143,556 *l.* Sterling; so that

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here, Sir, in a matter of fact, respecting an account liquidated some months before that author published his work, he has asserted a gross falshood; he has asserted, that the encrease of revenue by teas, does not exceed 9,000*l.* a year, and consequently, 4,500*l.* in half a year; whereas, in that time, it was really encreased in 143,356*l.*

But be it, that all his states were right, that it were just to change the state of the question even upon *the advertiser*, to argue as if he had said, that not the sinking fund, but the customs were so much encreased, to chuse a period of time before the operation of the cutters, in order to judge of their efficacy; suppose his states had been fair, and that I had not had a right to add to his *pamphlet*, among the *errata*, p. 11. *instead of 8,000 or 9,000 l. read 143,556 l.* still I think his whole reasoning upon this subject, would be but a very moderate quibble; and though he might have disproved the assertion of *the advertisement*, which seems to have been a very general one, he would have had no right to triumph over the minister. The question is, what advantage the cutters have been to the revenue? He knew this to be the minister's ground, and he knew, that in proportion, as this advantage was great, the minister had a right to the approbation of his countrymen, and especially that it was with
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peculiar propriety he had applied the surplus of a fund which he had so much encreased.

Be then the encrease on tea what it may, he next proves (p. 12.) that the customs have been encreased in those branches which include no duty upon tea, he states them; the increase is 91,888*l.* But are these customs, upon which it is not possible the cutters operated, as well as upon tea? They are wines, vinegar, and tobacco; I leave the answer, and the judgment of such reasoning with you. I shall only add, that if we join this sum of - - - - - 91,888
to the encrease upon teas - - 287,112

the total £. 379,000
is, upon his own state, the increase of revenue from the cutters, which can be ascertained. I follow him to his last, and most important arguments. He stops p. 12. to assure us, he does not pique himself upon *any great accuracy of style, or elegant composition, in these notes.*

I dare say, you think he has reason not to pique himself upon either; the last indeed would have been ill suited to the subject; but the former is more requisite on this, than almost on any other, I mean precise accuracy.

On the last point of discussion, *the state of the sinking fund*, which includes the other
E 2 question,

question, viz. *Whether it can be supposed to produce the sum charged upon it last year?* I shall give you very little trouble. The states, the computations, and the deductions of *The Budget*, have been examined in detail, and I think, very clearly refuted, in a pamphlet called *Remarks on the Budget*; as, I dare say, you have read it, you will not think it unreasonable, that I assume the conclusions which are there demonstrated: You will agree, therefore, that the author of *The Budget* has charged the sinking fund with the payment of the same sum twice, viz. *the deficiencies upon land and malt*: 1. By deducting it from the income; and 2. by adding it to the expence: If he did this knowingly, he cannot be the person whom you have declared him, one of the gentlemen celebrated for candour; if ignorantly, he is not an *excellent* financier. But to pass to his general conclusion, p. 22. He states the surplus of the income of the state, above its expence, to be about 220,000 *l. per annum*, to answer all contingent expences, such as an occasional subsidy, a fleet of observation, and a variety of incidental matters, which in the most peaceable times must occur: In the next place, it is to be applied to the payment of near ten millions of outstanding debt, which, indeed, half a century of undisturbed peace may possibly accomplish.

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I will not oppose to this, what might very fairly be opposed to it, the conclusion of *the Remarks*, which proves the surplus to be about *six times* that sum; but I chuse to oppose to it another authority, which, I persuade myself, will be decisive with you; that of a gentleman, who in a public company, though his argument required, and though he was desirous to reduce, as low as possible, the revenue of the state, was obliged to confess, that the surplus amounted to more than 900,000 *l. per annum*. It follows, that upon that point, the author of *The Budget* has been mistaken in the sum, of about 700,000 *l. per annum*.

With respect to the unfunded debt, it is as falsely stated; he calculates it at six millions, (it cannot be more than four) but, p. 22. he calls it near ten millions. Had this been in the warmth of a debate, it might have been more excuseable, but in a set treatise, in an affair of calculation, in the truth of which, the internal peace and foreign reputation of the kingdom is concerned, an addition of six, or even of four millions, without any ground whatever, is a mistake for which I leave it to you to find an adequate expression:—For though I have called it mistaken, it deserves a harsher name.

In fact, the man who falsely accuses others of the malice of betraying to our enemies, the
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pretended nakedness of our country, is himself, in that very pamphlet, convicted of that crime.—You know, Sir, the falshood of that assertion, *advertisements went to the enemy*, (from the ministry, for so much is necessarily implied) *that if they would hold their breath but a few hours, we would raise the clamour for peace here*; and you know too, that *The Budget*, which *vilifies our advantages, and falsifies our situation*, which falsely increases our debt, and diminishes our income, was sent to Holland and circulated there, in order to convince the Dutch that our funds are a precarious security. I have a right to charge with this crime, a pamphlet written with that intention, and productive of that event; and, did I know the hand, I should have a right to point him out, to the contempt and detestation of his traduced country, from which, Sir, even your protection would not cover him.

I have now, Sir, finished what I had to offer on the five points which *The Budget* had undertaken to discuss; and, if I do not much deceive myself, I have shewn that *every one* of the assertions and calculations of that author is false; the materials of this discussion are open to the inspection of the public, and therefore it became him to have consulted them before he published, and you, Sir, before you commended, that work.

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There are two or three reflections which were not reduceable to any of his five heads, which are therefore subjoined, and when I have offered them, I will release you from this trouble. The first is forced on me, by his description of the state of the nation, p. 19. where, among other false insinuations, there are these words, *that we had at that moment the funds for two years to come*. It is there insinuated, that the present minister of finance would not even avail himself of the resources which the abilities of the former administration (in which respectable body the author, by his *we*, seems to include himself) had provided.

In answer to this, let me recal to your remembrance the plain fact.

The gentleman who is now at the head of the treasury, had planned, brought into, and carried through the House, *the Bill concerning Spirituous Liquors*, in order to put the landholders of Great Britain upon as advantageous ground, as the sugar planters of the West Indies: But though he had stated that, this would certainly operate as a bill of revenue, he had treated it always as a question of police, that it might be open to those modes of opposition, from which money bills are covered. When experience had justified his expectation, and ascertained the produce of it, he then proposed that this tax, upon

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upon a pernicious instrument of debauchery, should be taken, instead of that then proposed by the treasury to be laid on beer, which falling almost wholly upon the labourer and working mechanic, is, perhaps, at once the most impolitic and most oppressive tax which this country feels. This was supported by Mr. Pitt; and now, Sir, judge if it is just or commendable, to insinuate that the present minister owed to others a supply, of which he was himself the author; and that Mr. Pitt had provided a resource, in which he took no other part than that of refusing (from what motives I will not say) to avoid a very oppressive tax by accepting it.

But it is certainly not strange, that the patriots of the coterie should, by themselves, or if they are unable themselves to hold a pen, that they should, by the pens of those whose hopes they can feed, or whose vanity they can flatter, give to administration all the opposition in their power; that they should misrepresent their actions, and attack their characters by speeches in the house, and by pamphlets out of it:—Ministers are publick game, the only species indeed which are not under the protection of the law; which, while it indulges hares and partridges with some months of respite, leaves the ministers open during all the year, to the pursuit of those who hunt them (like the other

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Indians) for the sake of their furs: but I think indecent language should be restrained to ministers, and should be thrown no higher:—This reflection is suggested by a *nota bene* in *The Budget*, p. 7. The advertisement had said, the K.— *has freed the public from the expence of all the new governments, except that of the Floridas*; the *nota bene* is, *by giving them all up*. This *nota* is pert, and quaint, and splenetic, but it is without provocation, it is not true, and it is indecent. The principles of our constitution, and indeed the very nature and existence of all free governments require, that the utmost respect and esteem should be maintained and expressed to the throne. All the errors of government are to be attributed to the subordinate, and intermediate powers; it is for this, among other reasons, that ministers are placed, like gutters, near the top of the political edifice, that they may receive, and carry off all that dirty water, which might otherwise damage the very roof; but all the merit, all the graces, and bounties should be referred to the King. In this spirit the advertisement was expressed; the bounty by which the public was freed from an expence, was attributed to the crown; and the royal name was not introduced lightly, or to cover and defend the minister, but held out with re-

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spect as the object of the gratitude and affection of his subjects, for an instance of paternal tenderness which well deserved, and which demanded them: Any attack immediately upon that name, was therefore unprovoked.

The assertion too was false: The governments of Quebec and the Grenadoes are not given up, and they are maintained by the K—.

This *nota* is indecent too: There are so many ways of conveying the idea, without hazarding the direct expression of it; we have been so ably instructed

the matter how to mince

And mean by *evil Counsellors, the Prince*; and these instructions have been so exactly observed, in many publications by that author's party, that the tearing aside this veil of form, seems a premeditated insult upon the public decency. I take notice of it the rather because there is an expression of the same open nature, in another favourite pamphlet of the party, called *a Letter to the Cocoa Tree*, wherein the other bounty of the K—, the gift of 700,000*l.* is thus spoken of.

Produce of the French prizes taken before the war, lent, without interests, by his late Majesty to the public, which has the right to it,

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it, to indemnify part of the expence of the war which was wholly born by the nation, the civil list bearing no share of any tax whatever. And thus is the esteem and affection which every honest man feels and pays to one of the most amiable and respectable princes that ever sat upon the English throne, falsely and maliciously repressed.

I know, Sir, you do not mean to countenance such irreverence, your conduct is the reverse of this; but give me leave to say, that it would have been more consistent with that conduct, to have omitted giving your sanction to a pamphlet, and a party which is guilty of it.

I come at length, to a subject more pleasing to me, than perpetual contradictions can be, however necessary; permit me to congratulate the *author of the Budget*, and you, Sir, who, I doubt not, participate of his feelings, on escaping the distress to which he thought himself liable at the time he wrote that pamphlet. There is evidently an air of anxious uneasiness, of discontent, of bile which runs through the whole performance: Many have been tempted to assign this to the natural temper of the author; but I, who think that it would have been unjustifiable in him to have suffered his spleen to taint a work upon so interesting a subject, had he

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not been provoked, entirely pity, and almost vindicate him, when I see the reason of his anxiety and fear. He has directly pointed to the cause of this, in these expressions, p. 6. *I fear the minister (whoever he may be in October) will find the sinking fund half a million in arrear: We are sure he will have 800,000 of exchequer bills issued in this session, to provide for next Winter, and the minister in the year 1766, will have to discharge the million, advanced by the Bank to this present minister, for the service of this miraculous year; and still more plainly, p. 17. If the minister can but scramble through this Winter, by exhausting every temporary and deceitful expedient, he considers it as a matter of no concern to him, in what condition the revenue will be found in October, or what difficulties he may throw upon the SHOULDERS OF ANOTHER MAN, provided he can shift them off from his own.*

You must at once perceive, that this is the language of a man in the agonies of despair, at the view of his own approaching danger; you see that *the shoulders* of which he is so tender, are his own; he was plainly apprehensive, that the burthen of finance would, before October last, fall upon him, and he expresses his fears so naturally, that I own he communicates them to me. I should
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have been most sincerely grieved, to have seen him labouring under such a weight; and I do not doubt that the revenue, if the care of it had devolved on him, would have been found in as unpromising and perplexed a condition, as that in which he states it to be. What ground he had for these thoughts, for what reasons he apprehended, that the operations of the Summer would cause those changes, which the opposition of the Winter had attempted, in vain; you who are so intimately connected with him, probably know much more certainly than I pretend to do; I content myself with rejoicing with you, that his anxiety was without reason, and that he is still at liberty to take the more easy, to him the more agreeable, certainly the more popular part of opposing, rather than that of assisting government, in which department I hope he will continue to shine. Indeed I rejoice at the execution of that strict political justice, which obliges the minister of last March to abide the consequences of his own measures, and I congratulate *the author of The Budget*, on the prospect of that minister's being as much embarrassed by the finances of this year, as he was by those of last; on the approach of a day in which, I doubt not, that author and his friends, will have as great cause of triumph as they had
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on the 9th of March last, and which may give rise to another pamphlet as precise, as accurate, as candid, as *excellent*, as that which you have commended.

I have the Honor to be,

with great Respect,

S I R, &c.