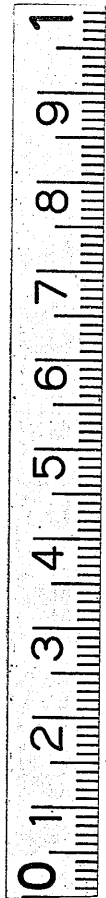


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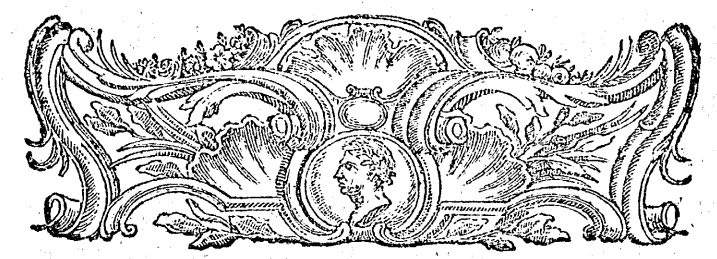
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A
L E T T E R
T O T H E
P U B L I C,
C O N T A I N I N G S O M E
I M P O R T A N T H I N T S
R E L A T I N G T O T H E
R E V E N U E.

Hoc fonte derivata clades
In patriam populumque fluxit.

L O N D O N :
Printed for S. BLADON, in Pater-noster-Row.
M D C C L X V .



A

LETTER, &c.

YOU have been admonished lately
Y by a letter printed in some of
the daily papers, signed Publi-
cola, of several reports spread, whereby
you were imposed upon and abused.

As the writer thereof, to know the
falshood of those reports, must be supposed
to be well acquainted with the secrets of
transactions, it were therefore to be wished
he had gone on in admonishing you of other
cases, wherein you may, in like manner,

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have been imposed upon and abused in matters of a more interesting nature, I mean in relation to the revenue; since every individual sum charged to your account unnecessarily, must end ultimately in increasing the taxes: and surely, whilst you boast of your freedom, you must look upon a freedom from unnecessary taxes as an essential part of it.

To assist, therefore, that public-spirited writer, who may, perhaps, be in his noviciate, it might not be amiss to sketch out some proper heads of enquiry, for his use, relative to the several branches of the revenue: as a prelude whereto, this letter will begin with the root from whence many public evils may have sprung, or may hereafter spring; that is to say, with the allowance, by way of fees, of a certain rate, more or less, for every pound, to six offices in the receipt of Exchequer, or some of them, on all sums of money whatsoever, great or small, within a mere
trifle,

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trifle, issued or paid there, as well for the public, as on account of the civil list, in all cases where they have not been exempted therefrom by authority of parliament.

If some of those offices are now possessed by minors, it is a positive proof that they are considered as sine cures; and if such offices should ever be held by the kindred of persons who may be supposed to have a great sway in ordering or regulating the public expences, from the increase of which the profits of those offices would be proportionally increased, a man must be little acquainted with the force of self-love or self-interest on human nature, even in persons the most upright on other occasions, not to see the great disadvantage the public would then lie under, when the more they are made to pay, the more would be got out of them in favour of such sine cures, since something, as the case now stands, must be stopped for them, or some of them,

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out of every pound granted, if not exempted by parliament.

These allowances or fees, so computed at a certain rate on every pound, first crept into the Revenue at times, when the whole amount thereof, as well for the civil list as for the public, was so very small, as hardly to make them an object of attention; and when the revenue of the crown being chiefly hereditary, the danger of such a tempting method of computing was less obvious; and it is easily guessed why, when other reformatations in favour of the public have been so much talked of, no notice hath been taken of this heavy charge, which requires a more than ordinary share of public virtue to be exerted in removing it, especially when so many different party views are interested in supporting it.

Malo nodo, malus cuneus.

“ A hard knot, wants a hard wedge.”

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The public must expect that the exorbitant profits of these places would, if enquired into, be defended and supported with the same eagerness and powerful interest with which they were at first obtained: the public would be told that these offices are granted for life, with all the fees and advantages therewith usually held and enjoyed, and that these fees are therefore become matters of private property; and all arts would be used to make them appear in a favourable light to such as are willing to be deceived. But if, in the course of this enquiry, it shall be clearly shewn, that at the time the present possessors of those places obtained grants thereof, the parliament was possessed of a right, and had, in numbers of instances, asserted a right of exempting what payments at the Exchequer they thought fit from those fees, in part or in the whole, it follows, by all these rules of law and right reason, that these grants were originally, at the time of making thereof, limited, and considered

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sidered as subject to these reductions, exemptions, and alterations by parliament.

It were indeed to be wished, that the same wise precautions had been used in these latter times, in granting places that might form pretences to oppressive fees, as had been formerly used, when by ancient acts of parliament, the good intentions of which have been much eluded since, all offices of customs, or collectors and comptrollers of the customs, were directed to be granted during pleasure only, and all other grants of those offices were declared void: but in these times, when, without waiting for vacancies in the course of nature, reversions, and even reversions of reversions, are greedily sought for, so as to forestall the favours of the Crown, the public may as well be told to wait for the running out of the whole of the river Thames, as be told to wait for the natural determination of the present lives in those offices, the tenure whereof is in no
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wise proposed hereby to be altered; but all that is contended for, is only a commutation of those fees into certain reasonable fixed salaries, or that, in the mean time, a further extension may be made, in favour of the public, of the exemptions from those fees, or of the reductions thereof on public payments, such as payments to the army; and on accidental payments, such as paving the streets, &c. all which may be done in conformity to the power exerted by parliament, in relation to the fees of these same offices, at times when they were subsisting on grants thereof in being, in like manner as at present.

That the whole annual expence of the Crown was formerly so inconsiderable as not to make these fees a national object, will appear by the account herein after contained, which takes in a good part of the reign of King James the First, stiled profuse by our historians, when the value of coin from the Mint was the same as at
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present, and when the union of Scotland, as at present, was become an additional burthen upon the expence of the Crown; notwithstanding which, the whole ordinary expence of the Crown, as well for the public as for the civil list, was then less than 142,000 pounds a year; which account, for the sake of avoiding comparisons of another nature, should not have been inserted here, had it not been necessary in order to shew that this sort of fees, though thought reasonable at first, may, from a change of circumstances, grow to be out of all reason.

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A State of the whole Public Revenue, during the time Sir Julius Cæsar was Chancellor of the Exchequer, faithfully extracted from his Original Papers, that were lately exposed to public sale by his representatives, which state is computed at a medium of sixteen years, to the end of the year 1603, for one year only, that is to say,

Yearly income.

Subsidy on the clergy	£. 15,200	
Laities tenths and fifteenths on goods	} 29,020	
Laities subsidies - - -	100,594	
	<hr/>	£. 144,814
Customs on imports and exports, net - -	} 115,000	
Casualties, Star-chamber, fines, alienations, &c.	} 50,000	
Certainties - - -	14,000	
Land revenue, £. 102,450 gross, net only -	} 80,000	
	<hr/>	259,000
		<hr/>
Tota yearly income		403,814

Yearly expence. Extraordinary.

Expences of the war in Ireland - - -	} £. 283,000	
Ditto in the Low Countries - - -	} 31,434	
	<hr/>	£. 314,434
		C Ordinary

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	Brought over	£. 314,434
	Ordinary.	
Navy and ordnance	£. 65,481	
Cofferer of the household	35,000	
Treasurer of the chamber	9000	
Office of works	- - 5122	
Fees and contingencies	26,978	
Total ordinary	_____	£. 141,581
Total yearly expence, as well ordinary as extraordinary, whereof the surplus was satisfied by anticipations		
		£. 456,015

This establishment went on much the same way throughout the whole of the reign of King James the First; it appearing, among other things, by the authentic half-yearly certificates from the Clerk of the Pells, that all the incomes, issues, and assignations upon the receipt of Exchequer and other offices relevant thereupon, amounted in the whole, for the year 1613, to 421,455 pounds only, and that the ordinary expence was nearly the same as in the foregoing state.

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When, therefore, it is further considered that all the payments and receipts of the Exchequer were then made by tale and weight in specific coin, and that liable to be clipped, it is no wonder that such proportional rates on every pound should have then crept into the revenue: but at this time, when the receipts and payments at the Exchequer are all, within a mere trifle, transacted in Bank notes or Exchequer bills, by the clerks of the Bank themselves, who attend constantly at the Exchequer for that purpose, the occasion of those fees ceasing, the effect should cease; *cessante causa, cessat effectus*.

If at the same time it is also considered, that these patent officers never attend at the office to transact the business themselves, and are not answerable for any misdemeanor of their clerks or substitutes, no good reason can appear for continuing such allowances on the present enormous

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increase of expences, instead of granting reasonable salaries in lieu thereof; whereby a great saving would be made for the public, on all the supplies; the officers of the Crown, as well as other civil list payments, would be eased of a heavy tax now stopped from them; and the great objection arising from persons acting in a legislative capacity increasing their profits, according to the present method of computing those fees, in exact proportion as the public expence is increased, will be in some measure removed.

A remedy being therefore manifestly advisable, it remains only to be considered, how far it may be granted consistent with law and justice.

Whereupon it is to be further observed, over and above what hath been already set forth, that the fees of these offices have always been looked upon as liable to inspection and reformation, in so
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much as when they were formerly, in King William's time, revised by the Barons of the Exchequer, it is well known that at the same time as the rest of the fees were passed over by them, agreeably to what was claimed by the parties interested, all such Exchequer fees upon the salaries of the Barons themselves, and also of all the rest of the Judges, were struck off entirely, and they accordingly continue exempt to this day.

That the parliament hath at all times claimed a right to take off in the whole, or in part, those fees, is manifest from the great number of instances thereof; nor can there be any doubt, but that when supplies are granted, the grantors may limit, as they think fit, the fees, charges, or allowances to be paid out of the same; and indeed it seems to be rather also a doubt, whether, in the manner the civil list is now granted during life only, any claim of fees thereupon,
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in any former reign, can operate and enure so as to charge the payments to be made out of the same after the former demise, with any such fee or tax to any particular persons, when such civil list shall have been granted again by the parliament, de novo, free from any incumbrance whatsoever; notwithstanding any plausible names or pretences that may be made to justify the same, by founding them upon common law or custom, when by statute law and otherwise, such great alterations have been made not only in the fees themselves, but also in the occasion, reason, and nature thereof.

An instance of the asserting of this right of abrogating those fees, which instance takes in all cases that can be supposed, may be seen in the Statutes at large, 12 & 13 Guil. Cap. 11. Sect. 26, where the sum of 181,033 l. 2s. 6d. was granted by parliament for twelve battalions to be sent to Holland; and for
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the payment thereof the act expressly directs, that the officers of the receipt of Exchequer shall not demand or receive any fee or reward whatsoever; and those who are possessed of the printed expired acts will find, that in the same reign, the officers of the receipt of Exchequer were directed to take only one half of their fees on all the payments to be made for the army during the war, and will find many other instances where those fees have been totally exempted from certain public accidental payments, and the militia, &c. as also on civil list payments, such as payments to the royal family, rewards for apprehending felons, payments to sheriffs, &c. over and above the multitude of acts that abrogate them on the public funds, sometimes without an equivalent, sometimes with an equivalent, as in the case herein after stated of long annuities payable at the Exchequer; and if the former instances are not still more frequent, it may reasonably be supposed,
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considering how those acts are prepared, to have arisen from the leaders having had a greater tenderness for those offices than for the public, as in the following case, which will serve, at the same time, as a further proof that the parliament hath availed itself of the right either of abrogating those fees without an equivalent; or, when they saw reasonable cause, to change them into fixed salaries, that is to say,

When certain long annuities were granted at different times, during the reigns of King William and Queen Anne, for long terms of years, payable at the Exchequer, not at the Bank, as others have been since, they were directed to be paid there without any fees; and certain large annual allowances were, after passing those acts, granted to the Auditor of the Receipt, Clerk of the Pells, and four Tellers for paying the same, by warrant founded on a power given for that
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purpose in those acts. Of these annuities, about nine parts in ten were annihilated in the year 1720, by being subscribed into the stock of the South-sea company, for which that company receives an allowance for charges of management; but it doth not appear, by any of the accounts published, that any part of those large annual allowances, so originally granted by warrant to those six officers, with regard had to the whole amount of those annuities, was at all lessened or struck off, when nine parts thereof in ten were become thus abolished: and if that is really the case, surely this is a clear demonstration of what hath been before advanced relating to the partiality in favour of those offices, and of the necessity of inspecting into matters of this nature.

When the arrears of Queen Anne's war were made good by parliament, though they seem to have been then con-

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fin'd to articles of a superior nature than those at present, they were paid in debenture orders, which sold at about thirty per cent. discount; and by being paid in such debentures, the public was exempted from all Exchequer fees thereon: whereas the public is now chargeable on such of the army arrears of last war, as are paid at the Exchequer through the hands of the paymaster of the forces, with those fees computed at a certain pound rate, over and above the arrears themselves. Surely what hath been already said, is enough to shew, that either these fees may be very properly totally exempted by parliament on those arrears, or made to fall on the persons who receive the same, though there seems no manner of occasion for that neither, if every circumstance arising from the great profits of those offices, and the manner of making those payments, is duly considered.

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In like manner, 'till the fees of those offices are thought proper to be changed into fixed salaries, would it not be reasonable for the public to expect, that at this time, when the payments to the army are made with so much ease, and amount, in times of peace, to as much, or more, than they generally did in times of war, during the reign of King William, when those fees were reduced, on payments to the army, to one half of what they were before, and what they pay at present: would it not be reasonable, I say, for the public to expect that that reduction of fees, which now no longer takes place, should again be revived, so as to exempt, in favour of the public, all payments whatsoever for the army, from one half of those fees, agreeable to the same view of frugality and oeconomy with which they were reduced in the reign of King William; especially as all the reasons that induced the parliament

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liament at that time to make such reduction, are now so much stronger, from the great increase of the national debts and expences?

Have not the public reason likewise to expect, that the annual allowances herein beforementioned to have been made to these officers of the receipt of Exchequer, for paying those old Long Annuities, be reduced nine parts in ten, in case so much of the said annuities appears to be annihilated, so as the Sinking Fund may be proportionally increased thereby?

Formerly the Treasurers of the Navy and Paymasters of the Forces took poudage; but when the payments came to be increased, they were and have been very long since compelled to receive certain fixed salaries, as at present, in lieu thereof; and there seems as much reason for changing also the present method of paying and computing these Exchequer fees,

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fees, by turning them into fixed salaries likewise, and much more, if, besides all the other alterations in the circumstances of the case, they are considered as mere fine-cures,

Though the whole amount of these fees may be represented as a trifle, in an age where public money hath gone by millions; yet if an account thereof for some years past, as well on the payments for the public, as for the civil list, was produced, the saving to be made thereupon would appear much more considerable than the public are aware of; and it may reasonably enough be supposed, that the force of this alluring temptation, of a certain rate on every pound, may have formerly had some share, if not in promoting, at least in tacitly conniving at, or yielding to this fashion of counting the public debts and expences by millions, and hundreds of millions.

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These Exchequer fees on all payments for the army, and army uses, at home and abroad, cannot plead very remote ancient custom, since formerly there was no standing army at all in times of peace; they are now paid, or chargeable to be paid, out of the deductions of one shilling in the pound made from the pay of the forces; which fund is also, among other things, applicable to the support of Chelsea Hospital, for which an additional sum, so much the larger, is granted therefore by parliament every year; so that, as the case now stands, the public is not only charged with the whole of these Exchequer fees thereon, instead of the moiety proposed, but also with the fees on those fees.

The conclusion of this argument is, that as a modus or custom once altered, cannot be pleaded in bar of tythes; so this sort of fees, if changed, according to former precedents grounded upon the alter-

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alterations in the original reason and nature of them, into reasonable fixed salaries, cannot, in law or justice, plead custom in bar to the making of any further alterations therein by parliament. As a further inducement to the making of which alterations, let it be considered what a fund for oppositions, disturbances, and convulsions in a state, may be created by brigues brought on from the temptation of the exorbitant profits of these employments, as also from the large increase of salaries formerly extorted for other great offices from ministers hard pressed, by which means the great employments under the Crown, which were courted in ancient times only for the honour they conferred, do now excite the competitors with still more powerful incentives.

If these hints are duly attended to, other more able hands will be encouraged to sketch out further heads of enquiry tending to promote public reformatations

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in money matters, so essential at this time to the concerns and credit of the public, and wherein the whole body of the people will find themselves more or less really interested, and thereby the running into personalities which do not immediately affect them, and can end only in confusion, will be avoided.

But if neither the exorbitancy of these fees, from the great increase of the public expences, nor their being, in process of time, become an immediate burthen upon the public, nor the other critical circumstances that attend the proportional increase of them, can make them objects of national attention, this root may go on gathering strength by length of time, and stretch itself at last so as to shoot out into many more branches of expence, the progress of which, for some years past, may easily be perceived, by the curious observers of the multiplicity of articles that have been constantly creeping

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ing into the annual supplies, beyond those to be met with in ancient times, or even in latter times.

The article of ten thousand pounds granted in the year 1764, for paving the streets in Westminster, if public report speaks truth; and if it is not truth, our knowing friend, Publicola, beforementioned, is desired to set the public right in it, suffers a deduction of two hundred and fifty pounds, by way of fees only for these favourite offices of the receipt of Exchequer; and a deduction, in the like proportion, is likewise said, subject to the same animadversions, to have been made from the large sums granted for the support of the hospital for foundlings, which fees fall ultimately on the public for a clerk's few dashes of a pen, and are pretty douceurs to be raised for them on the people, on articles that plead fair for exemptions.

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It may be here proper to observe, that it is not meant by any thing herein set forth, to reflect on, or by the least or most remote insinuation, to find fault with the conduct of any of the officers of the receipt of Exchequer, from first to last, whose conduct is admitted to be strictly conformable even with regard to these fees, as well as in other respects, to the method handed down to them by their predecessors, which, 'till other order is taken therein, hath been always looked upon as a sufficient justification in cases of the like sort.

But what is meant is to submit to those intrusted with the care of the public, whether these fees, by way of a certain rate on every pound, which first crept into the Exchequer by sufferance, and have continued by like sufferance so long as to plead custom; and that alone, for their justification, ought not to be put upon a new foot, when the circum-

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stances which gave occasion to them are quite altered, and when they are become so oppressive as to be a direct heavy burthen upon the whole body of the people, instead of being taken, as was at first intended, by way of a reasonable allowance from the persons who received the money for their own private benefit, to those who had the care and trouble of paying them.

In order to the accomplishing of which ends, the public have a right to expect that a proper enquiry be made into the origin and nature of these fees, the whole amount thereof for some years past, and how far the public may be eased therefrom, consistent with law and justice, either by the Lords Commissioners of the Treasury, under whose power, order, rule, and government, all the officers of the receipt of Exchequer have always remained; or by parliament, whose interposition in such a case will admit of no

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objection, as well from the nature of our constitution, as from the precedents of what hath been already done by parliament, as well in retrenching these fees, as in other cases of the like nature.

As these fees on all the supplies for public service, are, first or last, either immediately, or by certain consequence, paid out of the public money, and are therefore the occasion of a tax upon the whole body of the people, it would be natural to suppose that they are taken under the authority of parliament, since custom alone, though in common cases, between man and man, it may obtain the force of law, can never operate singly, so as to justify a heavy burthen laid upon the whole body of the people, in favour of private persons, without a previous authority of parliament.

The only act of parliament from which any remote inference can be drawn,
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to justify the fees herein complained of, and which will be, in fact, found to make more against them than for them, is the act passed 8th and 9th Will. III. for the better preservation of the course anciently used in the Exchequer; in which act no notice whatsoever is taken of any fees to the four Tellers of the Exchequer; but with regard to the Auditor of the Receipt, it is enacted, among other things, " That he shall, for his
" just and lawful fees, duly enter letters-
" patent, and letters of privy-seal, for
" issuing of the king's treasure, and draw
" orders and debentures for issuing there-
" of, and make entries of the same, and
" make forth imprest certificates." For all which services it is necessary here to observe, that the Auditor of the Receipt, or his substitutes, receive those just, lawful, and very reasonable fixed fees to this day, to which alone this act refers, over and above the rate on every pound, which is the subject of this enquiry. Afterwards the same clause goes on enumerating

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merating some public services relating to the well-ordering of the revenue, and contains a general command to perform all the duties of his office, without the least mention of any further fees, or even any particular notice of the Auditor's directing such orders or debentures; on account of which direction alone, such fees of a rate on every pound, not otherwise exempted, are now taken and supposed to arise.

So likewise the same act commands
 " the Clerk of the Pells, for his just
 " and lawful fees, to inroll and record
 " all letters patent, and letters of privy
 " seal, for issuing the king's treasure,
 " and truly and fairly to enter and re-
 " cord all receipts and issues at the Ex-
 " chequer, and take and examine all the
 " imprest certificates." For all which
 services it is necessary likewise here to
 observe, that the Clerk of the Pells, or
 his substitutes, in like manner as the Au-
 ditor of the Receipt, take certain just,
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lawful, and very reasonable fixed fees to this day, over and above the fees at a certain rate by the pound, not otherwise exempted, which are taken on recording the order, with the Auditor's direction upon it; which service, or any fees relating to it, is not particularly mentioned in the act, but it likewise contains some particular and general directions to the Auditor of the Receipt and Clerk of the Pells, and to their deputies, clerks, and substitutes respectively, for performing the general duties of their offices, without taking any other or further notice of fees: whereupon it is further necessary here to observe, that the Auditor of the Receipt, and Clerk of the Pells, have each of them an ancient annual fee or salary continued to be paid yearly to them at the receipt of Exchequer at this time, over and above the specific fixed fees so referred unto by the act; which yearly fees or salaries may reasonably be supposed to have been originally

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ginally intended as a just compensation for their services of a public nature.

The four Tellers of the Exchequer, who receive no other fees whatsoever than such certain rate on every pound by them paid, and not otherwise exempted, have no reservation whatsoever, in any part of the said act, for their just and lawful fees, which plainly shews, that when the act makes such reservation for the Auditor of the Receipt, and Clerk of the Pells, it intends only the Fees payable to them as abovementioned for patents, privy-seals, debentures, orders, and imprest rolls, and forbears giving the least sanction of Parliament to the deduction of certain rates on every pound taken by all those six officers, or some of them, as aforesaid, which fees are purposely left open for public enquiry and reformation; since otherwise, in an act so accurately drawn, if any confirmation of such fees had been intended, some more particular

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ticular notice had been taken thereof, and the Tellers fees would certainly not have been omitted to have had a reservation in their favour likewise, as the Tellers, who were then supposed to tell out the money in specific coin, may be naturally thought to have deserved a fee on every pound, in preference to the Auditor of the Receipt, who hath not so much as the custody of one of the three keys under which the treasure is kept locked.

Moreover, what authority can a reservation of just and lawful fees, in general words, give, beyond what those very words imply? and how can those fees be called just which exceed all bounds, and yet are raised in favour of sine-cures, when the circumstances that occasioned them are quite altered? And how can those fees be called lawful, which are raised either immediately, or by natural and direct consequence upon the whole body of the people, without any previous

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authority of Parliament, to give a sanction to that burthen, which occasions so many more taxes to be afterwards necessarily laid upon them? If these fees began at first without lawful authority, no length of time can make them lawful, according to the known maxim in the civil law, founded upon common sense, "That which is unjust in the beginning, can never have the effect of law or justice;"

Quod ab initio injustum est, nullum potest habere juris effectum.

Which maxim, in matters relating to the public, must always hold good.

The only observation which remains further to be made on that Exchequer act of Parliament is, that it contains a clause also, sect. 10. whereby it is provided, That nothing in the act contained shall be construed to diminish any lawful power

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power, order, rule, and government, which the Lords Commissioners of the Treasury, or High Treasurer for the time being, have, or ought to have, over all the officers of the Receipt of Exchequer.

The inferences to be made from which clause will naturally occur to every reader.

The Parliament, and particularly the House of Commons, have at all times exerted a power of enquiring into, and reforming fees which were judged oppressive, whatever pretence of ancient custom might be alledged in support thereof; a remarkable instance whereof may be seen in relation to the fees of the Custom-house officers, which were as ancient as any, and are restrained and altered by the act 12 Car. II. cap. 4. for continuing the duties of tonnage and poundage; in which act, sect. 8. it is

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enacted, That the Custom-house officers shall take no fees upon entries, where the goods shall amount in value to five pounds only; and in other cases no fees, other than such as were taken in the fourth year of King James the First, until such time as they shall be otherwise settled by Parliament. And soon after, in settling the book of rates, it was enacted, That no officer of the customs should take any fee, other than such as should be established by Parliament; which was followed immediately by an order of the House of Commons, signed by Sir Edward Turner, their speaker, containing a table of all the fees to be paid to the officers of the customs, on all entries of above the value of five pounds; which table is ordered to be hung up in all places where the said fees are to be had and received; and the officers of the customs are forbid, under severe penalties, taking any other fees.

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All the arguments against the right and equity of granting the enquiry and relief desired in favour of the public, with relation to the Exchequer fees, are at once confounded by this precedent, as well as by the particular instances mentioned in the former part of this letter, of exemptions, reductions, and commutations into fixed salaries, by authority of Parliament, of this sort of fees taken at the receipt of Exchequer at this time; and surely the whole collective body of individuals which compose the public have a right to relief in cases of oppressive fees taken from them, as well as any particular set of men whatsoever, unless the old observation is to take place, as it too often happens, What is every body's business, is no body's business.

As to the Exchequer fees on Civil List issues, which fees run still much higher in proportion in most cases, than on the supplies, the public cannot be said to have

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have any concern in them at present ; but as they fall heavy on certain individuals in present, and must be considered, in remote consequences, as a future charge on the national stock, the same reasons will hold for some proper enquiry and reformation to be made with regard to them.

To obviate any arguments that may be industriously thrown out in favour of this sort of fees, drawn from the great trust supposed to be reposed in these officers of the Exchequer appointed under letters-patent as abovementioned, it may be necessary here to forewarn the reader that the six offices under which these fees are claimed, are all executed by deputies or chief clerks, appointed with the approbation of the Commissioners of the Treasury, or High Treasurer for the time being, before whom they are sworn for the due, just, and faithful performances of their offices ; and these deputies and chief
clerks,

(39)

clerks, and not their principals, attend for the execution thereof. This may be a sufficient justification for the granting of such offices to minors and infants, but can give no equitable claim for the fees herein excepted against, since the said act passed, 8 & 9 Gul. III. is extremely precise in distinguishing that the respective persons executing those offices, shall be alone answerable for the due performance thereof. The Chamberlain of the Receipt of Exchequer is the chief officer of the whole receipt ; and one of the Deputy-Chamberlains hath the custody of one of the three keys under which the treasure there is kept daily locked ; and yet the said Chamberlain is entitled only to a certain fixed salary, which might, with a due regard had to the *quantum meruit*, serve as a pattern for the rest.

F I N I S.

(92)
 The following is a list of the names of the persons who have been appointed to the various offices of the Government of India, and who have taken the oath of office and qualification on the 1st day of January, 1901. The names are given in the order in which they were appointed, and the date of their appointment is given in parentheses. The names of the persons who have been appointed to the offices of Secretary to Government, and of the Secretaries to the various Departments, are given in italics. The names of the persons who have been appointed to the offices of Joint Secretaries, and of the Joint Secretaries to the various Departments, are given in small capitals. The names of the persons who have been appointed to the offices of Under Secretaries, and of the Under Secretaries to the various Departments, are given in small letters. The names of the persons who have been appointed to the offices of Deputy Secretaries, and of the Deputy Secretaries to the various Departments, are given in small letters. The names of the persons who have been appointed to the offices of Assistant Secretaries, and of the Assistant Secretaries to the various Departments, are given in small letters. The names of the persons who have been appointed to the offices of Joint Secretaries, and of the Joint Secretaries to the various Departments, are given in small capitals. The names of the persons who have been appointed to the offices of Under Secretaries, and of the Under Secretaries to the various Departments, are given in small letters. The names of the persons who have been appointed to the offices of Deputy Secretaries, and of the Deputy Secretaries to the various Departments, are given in small letters. The names of the persons who have been appointed to the offices of Assistant Secretaries, and of the Assistant Secretaries to the various Departments, are given in small letters.

C. P. M. I. E.