

63-8



0276

OBSERVATIONS
RESPECTING THE
PUBLIC EXPENDITURE,
AND THE
INFLUENCE OF THE CROWN.

BY THE RIGHT HON. GEORGE ROSE.

LONDON:
PRINTED FOR T. CADELL AND W. DAVIES, STRAND,
1810.

OBSERVATIONS

RESPECTING

THE PUBLIC EXPENDITURE AND THE
INFLUENCE OF THE CROWN.

THE right allowed to every rank of the people to discuss points in the public conduct of their rulers, and to the representatives of the people, when called upon by the voice of their constituents, or prompted by their own sense of duty, to institute enquiries into such conduct, has always been reckoned among the blessings of the British Constitution. Certain parts of the management of public affairs are peculiarly obnoxious to such enquiry; and the wholesome as well as habitual jealousy of both the people, and their representatives, watches over those who are entrusted with it with a spirit of scrutiny, which though occasionally inconvenient and some-
times

(2)

times apt to be unjust, is one of the salutary guards of that freedom, which is our pride, our glory, and the great source of our prosperity.

Of these topics of strict investigation there are particularly two, which Parliament in its inherent and necessary function is frequently called upon to examine and to discuss, on behalf of themselves and of their constituents,—the *Influence of the Crown*, and the *Public Expenditure*; the last indeed as important with reference to the former, as from its own substantive effects on the ease and happiness of the people. Its importance, in both points of view, is in proportion to its magnitude; and now, therefore, when the circumstances of the times, and the situation of the country, call for its exertion beyond all former example, almost beyond all former conjecture, it is doubly incumbent on the House of Commons to exercise that guardianship of the public purse with which it is invested, by increasing checks, and by frequent enquiry.

This part of its duty, Parliament has, in fact, performed within the last four-and-twenty years in a manner more efficient, as well as more active,
than

(3)

than at any former period of our political history. It is perhaps singular, and certainly most honorable to the individual Minister, that the same Chancellor of the Exchequer, whose duty it became towards the eventful close of the last century, to call forth as well as to manage the utmost resources of the nation, made it another part of his duty to institute the means of examination and controul of that expenditure which he was to direct and to apply. But there was in that (as indeed is the case in all such public measures rightly understood) not less political wisdom than political virtue; because the credit of the country will always rise in proportion to the provisions made, and to the measures adopted, for the satisfaction of its creditors, and the conviction of the people, with regard to the justness and appropriation of its expenditure.

Besides the general construction (if the phrase may be allowed) of our government, adapted at all times to the purpose of checking excess as well as abuse in its expenditure, there should be an occasional adoption of enquiry to suit particular cases and particular departments. This mode is rendered indispensable from the complication, as well as the novelty,

(4)

novelty, of many articles of public expence to which important and critical periods give rise; in addition to which there is also an energy in newly established institutions for restraint or investigation beyond the customary routine of official supervision. In the superintendence of great and widely extended concerns, no vigilance of department can at all times guard against possible abuses; frauds, or culpable negligence, will occasionally escape the detection of ordinary management, notwithstanding the utmost circumspection of vigilant officers. The best chance of discovering such particular abuses, or of suggesting general improvements in future, will be found in special enquiries from time to time: their institution is one of the legacies our lamented statesman has left us, not more creditable to his memory than useful to his country. This pointed exercise of enquiry is now become so much a political habit in this country, that we may venture to trust no future administration will discountenance it, nor any future generation allow it to go into disuse.

The precedents and practice of such useful enquiries, like the precedents and practice of all other great public institutions, it is extremely important should

(5)

should be unfolded and illustrated. It is with an intention to a discharge of that duty to the country, that the following accurate statement of the measures which have been already adopted towards the attainment of the objects above alluded to, in one point of view, is made; so as not only to shew what has been done towards retrenchment of the public expence, and the consequent diminution of the patronage of the crown, but also to exhibit the present subsisting state of such expence and patronage so much in detail, as to afford every person the means of judging what further retrenchments may reasonably be expected, consistently with the good of the public service, and, what in truth is synonymous, with proper encouragement and reward of merit in the servants of the public. —

	No of Offices.	Annual Value.
By the Civil List Act, brought in by Mr. Burke in 1782, 22 Geo. 3. c. 82.		
there were actually suppressed - -	134	57,500
Under regulations of the Treasury in 1782-3, by Lord Shelburne and Mr. Pitt - - - - -	144	13,625
Making a total of offices in the Civil List, suppressed in 1782-3, of -	278	71,125
But there were offices created to per- form the duties of those suppressed, to the amount of . - - - -	62	10,909
Making a reduction at that time in the Civil List, on the whole, of -	216	£ 60,216
	B 3	

(6)

	No. of Offices.	Annual Value.
Brought forward	216	60,216
The Exchequer Act in 1783, the 23 Geo. 3. c. 82. suppressed the Usher, Tally Cutters, the two Chamberlains, and the four Second Clerks in the Tellers Offices, all valuable securities; but those suppressions were not to fall in till the deaths of the parties - - - - -	8	10,000
Under the same act, the offices of Auditor and four Tellers were regulated, to take effect after the deaths of the then possessors; the income of the former was at that time £ 19,800 a year, and would have been more now than is here stated, at		60,000
The four Tellers would now have been		88,000
Suppressions and regulations in the Exchequer - - - - -		158,000
Deduct the salaries of the Auditor and of the four Tellers - - - - -		14,800
Actual saving in the department of the Exchequer - - - - -		143,200
The Auditors' act in 1785, 25 Geo. 3. c. 52. suppressed offices, the fees of which, on the National Debt alone at 100l. a million, would now have amounted to more than 60,000l. a year, on the accompts of the Bank, &c. and therefore on the whole of		

Carried forward 224 203,416

(7)

	No. of Offices.	Annual Value.
Brought forward	224	203,416
the public accounts audited by those officers may be moderately stated at		70,000
From which must be deducted as under,		
Expence of all sorts of the New Board,		
in 1785, - - - - -		9,900
Additions in 1801, - - - - -		10,032
Between 1801 and 1805, - - - - -		850
In 1805, a new Board was constituted of three Commissioners and Officers		9,575
And in 1806, the two Boards were consolidated, two Commissioners added, with an increased establishment, amounting in the whole to - -		14,811
Total of the present establishment of auditing public accounts -		*45,168
Actual saving of charge in this department - - - - -		24,832
The increased charge, occasioned by the immense accumulation of public accompts, has prevented the direct saving by the above-mentioned measure being considerable; but the positive advantages derived to the country from the strict investigation, which those accounts have undergone since 1785, are of incalculable		
Carried forward - - - - -	224	228,248

* From this however should be deducted the salary of one Commissioner who is dead, to whom no successor is to be appointed.

(8)

	No. of Offices.	Annual Value.
Brought forward	224	228,248
ble value. The number of employ- ments were not altered by the sup- pression of the two Auditors of the imprest under the Act in that year, and the subsequent suppression of the Auditorship of hides, as three Commissioners were added to the two existing Comptrollers of Army accounts, to constitute the new Board then established. The subse- quent acts added seven Commission- ers, making the whole number ten,* without the Comptrollers, who ceased to be auditors under the last act, and one was added to their number; but the office of one of the new auditors having lapsed by death, and not being to be filled up, the increase in this department on the whole to be de- ducted is - - - - -	7	

Diminution in the number of employ- ments, and saving in the annual charge in the Civil List and the Exchequer - - - - -	217 Offices	
Of the annual value of - - - - -		£ 228,248

* When the Act was depending in the House of Commons in 1806, the Author ventured to express an opinion, that increasing the number of Commissioners would rather retard than accelerate the examination of the public accounts; instead of which increase he proposed the addition of some more inspectors. Experience may now be resorted to, to decide whether that opinion was well founded.

In

(9)

In the Customs there was a class of offices, granted by patent, in the gift of the first lord of the treasury, absolute sinecures, and many of them of great value*: this patronage was the more desirable, as no local claims interfered with it at all, which left the minister at liberty to dispose of it among the relations and private friends of himself, or of those on whom he was most desirous of conferring favors. These sinecure employments, to the number of one hundred and ninety-six, amounting at that time in value to 42,000l. a-year, and which would now, from the increase of trade, have been worth much more, Mr. Pitt took a determination to abolish so early as Christmas 1784; from which time they remained vacant as they fell in. In truth he disposed of only two of those from his first entrance into office; one given for public services†, and the other for the support of some of the younger branches of an ancient, noble

* One of these, worth more than 1200l. a-year, was given by Lord North to the brother of Mr. Robinson, and another, of about half that value, was held by a gentleman in the Treasury for Sir Grey Cooper, the joint secretaries of the Treasury.

† This was only a moiety; there was a survivor in the patent, which prevented the suppression of the office.

family,

(10)

family, utterly unprovided for. The act for suppressing this class of offices did not however pass till 1798 *, on account of regulations in contemplation for improving the management of the revenue of Customs, at which time there had fallen in 50, of the annual value of 13,320l.† That management in truth derived great advantage from the suppression of the description of offices here noticed, as the possessors of them, holding by patents, conceived themselves amenable only to the Treasury or the King, and sometimes formally disclaimed any responsibility to the Commissioners of the Customs, to the manifest inconvenience, if not to the loss, of the revenue.

In 1789, upon a strong representation from the Commissioners of Excise of the utter inadequacy of the salaries of the officers in their department to their very moderate maintenance, especially having in view the great trust unavoidably reposed

* 38 Geo. III. c. 86.

† These sinecure offices at all the out-ports are to be found in the Court Calendar of 1751, p. 102. They were at that early time described as worth 2, 3, 4, and 500l. a-year, with the appointment of valuable deputyships of great profit. They have been since omitted for obvious reasons.

in

(11)

in them, the Treasury made considerable augmentations thereto, sufficient to place the officers in situations of reasonable competency. That was done with double profit to the public; as the revenue was not only benefited by the officers being rendered independent of the traders, but, by a reduction of the expence of management, seven hundred and sixty-five officers having been then reduced; which effected an annual saving, after allowing for the augmentation of salaries to those remaining, to the amount of 12,345l. But no abatement is made for that arrangement here, it being included in the general statement of the Excise revenue under that head.

From this time to 1798 no reduction of any consequence took place; but in that year when the duty on salt was doubled, it occurred to Mr. Pitt that the revenue on that article might be better collected, and a considerable saving effected to the public, by the management of it being transferred to the Excise; which was done accordingly *, and the Salt Board with the whole establishment under it

* 38 Geo. III. c. 89.

sup-

(12)

suppressed, by which the Treasury lost the appointment of four hundred and fifty-nine offices of different forts; but two hundred were added to perform the new duty under the Excise. In this case also as the diminution and addition of officers will be included in the general statement of revenue officers, no further notice of it will be taken here, except to observe that the Treasury lost a patronage equal to the extent of the whole Salt establishment, the new officers being all in the gift of the Commissioners of Excise, with whose appointments the Treasury have very little interference.

The offices of the Auditors of the Land Revenue for England and Wales next attracted the attention of Mr. Pitt. The duties of these, it appeared to him, were of a nature which would very well admit of their being performed by the Commissioners for auditing the Public Accounts: one was held by two gentlemen for their joint lives, the two others during pleasure. These were abolished by law in 1799*, at which time the reversion of the most valuable, worth more than 3000l. a-year, was

* 39 Geo. III. c. 83.

open.

(13)

open. The reduction then effected was to take place upon the death of the possessors.

These three offices were of the annual value of 5500l., which, added to those in the Civil List and Exchequer, and the patent finecure employments in the Customs, absolutely unconnected with the collection of the duties except in two or three cases, make the reduction as under:

	Offices.	Annual Value.
In the Civil List and Exchequer -	217	228,248
In the Customs - - - - -	196	42,000
In the Land Revenue - - - - -	3	5,500
Making a total of saving on official establishments - - - - -		416 £275,748

To these reductions of expence and influence, arising from what was done with respect to offices, should however be opposed the new establishments which have been made, and the new offices created within the same period, from the necessities of the public service.

The business of taking up transports and conducting the whole of the service (which during the American war had been principally managed by the Navy Board, but in some instances had been per-

(14)

performed by individuals on commission to their own profit) had been found to interfere so essentially with the other duties of the former as to render it indispensibly necessary to establish a Board for that purpose in September 1794. In January 1796, the business of Prisoners of War was put under the direction of this new Board; and in 1806 the whole department of the Sick and Hurt was suppressed, and the duties transferred to it also, which leaves the balance as follows:

	No.	Salaries.
Offices <i>added</i> , Commissioners of Transports - - -	6	6,400
Secretary to do. - - - - -	1	1,000
	7	7,400
Offices <i>suppressed</i> , Commissioners of Sick and Hurt, and Secretary to them - - - - -	4	2,065
Increase of officers and salaries in consequence of the establishment of the Transport Board - - -	3	£ 5,335

The establishment of a separate Board for the Transport service was strongly recommended so early as in 1788, by the Commissioners of Enquiry; and the advantages experienced from the adoption of it early in the war have most fully justified a compliance with that recommendation. These advantages are detailed at some length in a paper of

(15)

November 1801, in Sir John Sinclair's History of the Revenue *. Referring to that for more particular information, it will be sufficient here to state with precision the savings in direct expenditure.

In a former publication by the author, he referred to a representation by the commissioners to the committee of finance in 1798, when they said, " They have saved the public some hundred thousand pounds, which but for their close and constant attention, would have been lost; adding, " that if the three Boards engaged before this " time in hiring transports for their respective services, had each of them, through the weight of " business, or want of attention, taken up one ship " of a moderate size more than was necessary, or " permitted one ship for each branch to remain " unemployed, the pay of those transports, exclusive of incidents, would have amounted to more " than the whole official charge of the new Board, " and all the clerks under them." A single instance, after its establishment, will afford proof that this was no exaggeration. The barrack-office,

* Vol. II. p. 137.

(16)

without authority from the treasury, in November 1795, took up some ships to carry stores, for which they paid 5l. a ton, while the commissioners for transports were taking up ships sheathed at 3l. 10s. and coppered ships at 4l.

It must indeed be evident that much inconvenience and loss was unavoidably sustained by the management of hiring ships having been under Boards which had other important avocations to attend to, more immediately connected with their departments. The examination of the vessels, respecting size, fitness, &c. necessarily devolved upon inferior officers, which business is now very differently conducted; and on some occasions transports were taken up by officers commanding regiments or detachments, who could form no judgment either as to the hire or the tonnage of the ships; a practice that frequently led to an useless continuation of hire by demurrage; which has been avoided by strict examinations of log-books and papers: a great waste of stores has also been prevented, by a strict investigation of the expenditure and return of all articles.

Exclusive,

(17)

Exclusive, however, of the benefit which must have been derived from the improved management generally, some particular heads may be stated, the savings on which are capable of being ascertained with a considerable degree of accuracy. The particulars will be enumerated, and will prove that they are forty times greater in amount than the charge incurred by the creation of this Board*.

This will not appear so surprising, when it is considered that naval men must be more competent than others to manage sea-faring prisoners of war, as well as to engage proper vessels for cartels. One more striking advantage should not be omitted, viz. the speedy and strict examination of accmpts, which had accumulated under the Sick and Hurt Board. Arrears to the amount of 940,000l. have already been settled; notwithstanding which, the accmpts of the last war are not yet all adjusted; whereas those of the present war are in such forwardness, that if the same punctuality shall continue to be observed, the whole will be completely brought up and settled in a few weeks after a peace. In addition to all which advantages, a new

* See p. 31 and 32.

(18)

department has been created for checking the delivery and returns of stores, medicines, and necessities of every surgeon in the navy, as well as of the surgeons and agents of hospitals at home and abroad.

The relief thus afforded to the Navy Board, by removing the transport business from under their control, still left their establishment unequal to providing for the widely extended operations of this war, which rendered a considerable increase to it absolutely indispensable. The number of commissioners of the navy was found altogether unequal to checking the expenditure in its various branches, providing at the same time for a strict and close examination of accounts, as well of the receipt and expenditure of stores as of cash; especially as, on foreign stations in particular, opportunities were afforded for abuses to an immense extent, from the want of a superintending and controlling authority on the spot: the best remedy for which it was conceived would be the appointment of resident commissioners at certain places abroad, where there had been none before. On the whole, between 1798 and 1809, there were added eleven principal officers and commissioners of the navy at home, including those

(19)

those at Sheerness and Deptford, and four abroad: But four at home and two abroad were discontinued between 1784 and 1795, when it was thought their services were not required; which is a clear manifestation that nothing but the public good was in view when the additions were made. The most important of those took place indeed on the recommendation of the commissioners for naval revision. On the whole, within the period of our inquiry, the additions and diminutions of the principal officers and commissioners of the navy are as follows:

	No. of Offices.	Salaries.
Added - - - - -	15	15,900
Reduced - - - - -	6	4,300
On the balance an increase of *	9	11,600
To which is to be added an augmentation of salaries - - -		8,300
Carried forward	9	19,900

* When the salaries of the Commissioners, as augmented, are compared with the arduous duties they have to perform, as well as the incessant labor attendant thereupon, it will not be thought they are over-paid. This observation applies most strongly perhaps to the commissioners in the dock yards; and in a most particular manner to the one at Portsmouth, whose salary is 1,200l. with a house, and an establishment necessary in his particular situation to be kept up for receiving strangers and officers, which cannot be maintained at much less than twice that sum.

(20)

	No. of Offices.	Salaries.
Brought over	9	19,900
Increase to the salary of the first Lord of the Admiralty to make it 5,000l. nett; still lower than the salaries of the Secretaries of State - - -		2,150
Total increase to Admiralty and Navy Boards - - - - -		22,050
To the number of the Commissioners of Victualling, no addition has been made; but to their ordinary duties, which were increased beyond what they had been in any former war, there was added, in 1794, the pur- chase of provisions and all victual- ling stores for the army on foreign stations, which compelled them to a long attendance daily, instead of the moderate one of three days in the week before that business was thrown upon them; which induced an aug- mentation of salaries and allowances to the Commissioners and their se- cretary, amounting to - - -		3,450
Total increase of naval establishments of all forts - - - - -	9	£ 25,500

But in this case, as in that of the Transport Board, savings were effected greatly exceeding the increased expence, as will be plainly shown in another place.

2

The

(21)

The Board of Control for the Affairs of India was established in 1784,* consisting (exclusive of a number of members without salaries) of three Commissioners and a Secretary, at the expence to the East India Company of - - - - 6,500l. And about the same time a committee of the Lords of the Privy Council, with a President and Vice President, was appointed to transact the business which had been formerly executed by the Board of Trade: but the members composing it, holding other offices of profit, have no salaries for their duty. The only expence, therefore, attending the establishment to be taken into this estimate is 500l. a year each to two clerks of the Privy Council, who attend as secretaries, making an annual charge of 1000l.

The only remaining branch to be added to the increase of Establishments is that of the Barracks; and it is become a heavy one. What the difference of expence is between the maintenance of troops in quarters and barracks is extremely difficult to

* By 24 Geo. III. c. 25.

(22)

ascertain; there are so many varying circumstances as to have defeated the utmost endeavour that has been used for the purpose: but the investigation which has taken place, at the expence of much labor in the offices, leads to a persuasion that the author was under a mistake, when he expressed an opinion in a former publication that the barrack system was one of economy; he fell into the error from a statement of the late Barrack Master General, who most assuredly thought it was a correct one when it was made; or he would not have allowed it to go out to the world under the sanction of his authority. The establishment is very large and very expensive, much exceeding any conjecture the author had formed on the subject.

The three Commissioners and Secretary - - - - -	£ 3,900
Three Inspectors General, eleven Assistant Inspectors General, one Inspector of Stores, one Inspector of Returns, one Accountant and Assistant - - - - -	7,900
Two Architects and Surveyors, one Checking Clerk, two Assistant Surveyors, and one Law Clerk - -	1,697
Total of the Board and Officers in London, exclusive of Clerks - -	£ 13,497

(23)

Brought forward	£ 13,497
At Edinburgh, two Assistant Architects and one Principal Clerk - -	600
One Accomptant to bring up accompts in arrear - - - - -	400
Six Assistant Surveyors on building accompt - - - - -	1,092
	2,092
Total of the Board and Officers under them	15,589
Barrack Masters 9 at 15s. a day, and 146 at 10s., 7s. 6d., and 5s. -	25,545
Twenty Assistant Barrack Masters from 10s. to 5s. a day - - - -	2,097
Nine Storekeepers from 5s. to 2s. a Day - - - - -	623
	28,265
Total of Barrack Establishment, 184 persons, exclusive of Clerks, Barrack Serjeants, and Labourers (whose pay is not included here)	£ 43,854

Summary of the Increase and Decrease of Official Appointments.

	No. of Offices.	Value.
Reduced.—Civil List, Exchequer, Customs, Land Revenue, &c. -	416	275,748
Added.—Total of naval establishments, without reference to the positive savings made in two of the departments, which will be included in another place - -	9	25,500
Carry over { Reduced	416	275,748
{ Added	9	25,500
	c 4	

(24)

		No. of Offices.	Value.
Brought over	{ Reduced Added	416	275,748
Board of Control	- - - - - 9	25,500	
Committee of Privy Council for Trade	- - - - - 4	6,500	
Barrack Department	- - - - - 184	44,000	
		197	77,000
Making in the whole of official establishments, unconnected with the management of the Revenue, a reduction of	- - - - - 219		£ 198,748

It would, however, certainly be unjust to consider this part of the subject drily on a comparison of the number and value of the offices: it should in fairness be adverted to, that a very considerable part of those abolished were absolute sinecures, many of them for life, and that some of the most valuable were open to grants in reversion*; some, as already observed, mischievous from the nature of the appointments; and most of the remainder useful only to the parties, and as sources of influence to the minister: whereas the employments created have all been positively required by the necessities of the public service, and demand constant and laborious attendance. Of course, the

* One Auditorship of the Imprest, the most valuable office of the whole, soon became vacant; an Auditorship of the Land Revenue, and the King's Remembrancership were grantable in reversion.

influence

(25)

influence derived from the latter is most essentially different both in its *degree* and in its *direction*. Of the former, influence was in many cases the direct object; of the latter, it is only an incidental and unavoidable consequence.

If we were to stop here, it might not unreasonably be asked, whether any candid man can refuse to admit that much has been done for keeping down the official charge upon the public, and towards temperately diminishing the influence of the Crown.

Mr. Pitt, however, did not confine his views to what might be done by official arrangements, but, looking anxiously to reforms, wherever they could be made, he effected many more considerable savings to the public than those we have enumerated, and at the same time sacrificed an influence as Minister, much more dangerous than any possessed by the Crown, because more secret and unobserved; the extent of it, indeed, could be known only to himself, and to those immediately in his confidence. We shall state the measures to which we allude in their order, beginning with

(26)

with LOANS AND LOTTERIES; which used invariably to be settled by bargains made between the Chancellor of the Exchequer and a certain number of persons, selected by him: then shewing the profit to the public, by putting an end to the practice of making *private contracts* with persons intended to be favoured, for supplying the troops on foreign stations with provisions and money; and sometimes for furnishing ships, as already alluded to; and closing this part of the account with the profit derived from the mode irrevocably established respecting the *renewals of crown leases*. In each of which cases the influence diminished was not only extensive, but was obviously in its nature much more objectionable than any that could be acquired by the disposal of offices; as the effect of the former was secret and unobserved, whereas the latter is apparent and generally known.

The former practice, of *making loans*, was for the Minister to settle, with a few select friends in the city, the terms on which they should be made; and then to give these, lists of more private friends, intended to be favored, with the specific sums for each. Under such a system it cannot be doubted

(27)

doubted but that the conditions were, in general, sufficiently favorable to the contractors, and that it was always intended they should be so. In one instance, in the latter end of Lord North's administration, the Scrip was at a premium of 101. per cent. two days before the names of the subscribers were sent to the Bank from the Treasury. Of course, every 10,000l. allotted to a private friend was precisely the same thing as putting a thousand pounds bank note into his hand. Mr. Pitt, seeing all the evils of such a practice, originated the principle of open competition for loans, by giving public notice in the city, through the Bank of England, that he would receive proposals from as many sets of gentlemen as should be inclined to make them, and would accept the lowest tenders that should be given in by persons of known credit*; which tenders were to be opened in the presence of the Governor and Deputy Governor of the Bank, in order to guard against any partiality on

* The Governor and Deputy Governor of the Bank were always previously consulted as to the competency of the persons who sent in lists; and only one instance is recollected of a doubt having been expressed of the sufficiency of those who desired to offer

the

(28)

the part of the Chancellor of the Exchequer; and into the hands of those two gentlemen was previously put a memorandum, sealed up, of the lowest terms that would be accepted on the part of the public, to prevent any possible collusion, by a combination among different sets of persons offering for the loan.

It would be difficult to compute, with any degree of correctness, the exact sums that have been saved by this system, first introduced, and steadily adhered to by Mr. Pitt; but, referring to the actual premiums at which the Omnium on the loans sold, on the first appearance of each in the market, in the years stated in the note *, it would be a mode-

	Premium.		
* In 1781	- 8½ to 11	In 1800	- 1⅓ to 1½
1782	- 4 to 5	1801	- 1¼ to 1½
1783	- 6½ to 7¾	1802	- 3½ to 3¾
1790	- ½ to ¾	1803 ‡	
1794	- ¾ to 1½	1804	- 3¾ to 4
1795	- 4 to 4¾	1805	- 3¾ to 4¾
1796	- 3½ to 4½	1806	- 3¾ to 4½
1797 †	-	1807	- ¾ to 1¼
1798	- 1 to 1½	1808	- 2¾ to 3¾
1799	- 3½ to 4¾	1809	- 1 to 1¼

† This year the Loan was at a Discount from 2 to 2½.

‡ Par, and 1⅓ Discount.

rate

(29)

rate estimate to put it at 3l. per cent.; and as 274,000,000l. has been borrowed since 1793, for the service of Great Britain only, exclusive of navy and exchequer bills funded, the saving to the public in seventeen years may be computed at 8,220,000l. equal to 483,000l. a year.

The immediate saving by Mr. Pitt's measure of directing the purchases of provisions, and of stores of various sorts, to be made by the Commissioners of Victualling, which had under former governments been a source from whence his predecessors had derived great as well as unobserved influence, comes next under our consideration.

The practice had been for the Treasury to give beneficial contracts to persons selected from favor for purchasing all articles of those descriptions, and for remitting money to foreign stations; from whence the individuals derived large profits, and the public sustained considerable loss. Mr. Pitt therefore, at the very commencement of the last war, put an end to that system entirely, and directed that all provisions for the army should be procured by the Commissioners of the Victualling; and on the estab-

(30)

establishment of the Transport Board, that stores of all other kinds should be provided by them. The economical advantage of this arrangement was felt not only in the saving of the profit which the contractors who purchased for the public derived from the transactions; but a mischievous competition in the provision market was avoided between the Commissioners for Victualling who bought for the navy, and the agents of the Contractors who bought for the army. In this instance again, it would be difficult to fix a precise sum as the saving to the public; but as we know that the amount of the sums paid for army provisions, &c. by the Commissioners of Victualling from 1794 to 1808 was 8,477,000*l.*, we may venture to conjecture that the contractors would not have derived a less profit than 5*l.* per cent. on that, under the old system, equal annually to £ 28,250; it would probably have been much more. It was not however under the Treasury only that beneficial contracts were held; it will be seen in the course of these observations that members of the House of Commons had contracts also with the Navy and Ordnance Boards; one gentleman, a merchant resident in London, had a contract "for casting such iron ordnance as should be wanted." Nothing is

(31)

is however taken into this account for savings in consequence of these contracts having been put an end to, as they were of uncertain amount;—nor for the loss avoided by the Transport Board now purchasing stores, instead of favored individuals.

Here it is proper, however, we should bring to account the actual savings made in the departments now under the direction of the Transport Board, to which we before generally referred.—

Since the business of the Prisoners of War has been placed under the direction of the Commissioners for Transports, fifteen depots at home, and four abroad, have been suppressed; by which a diminution of annual expence has been effected of at least £ 14,000. The Commissioners reduced the price of the rations of the prisoners of war, in 1796, from 8*½**d.* to 6*½**d.* a day, at which it has continued, notwithstanding the increased price of provisions; chiefly by a partial substitution of salt fish for the same quantity of beef; which, for the number of prisoners before the arrival of those from Walcheren, would be annually * - - - - - 161,000

Carried over, £ 175,000

* That the prisoners of war have not suffered in their health by the change of the ration is evident, as they are now as healthy as they have been at any time. When this account was received in Sept. 1809, there were confined at Normancroft 6000, of whom only seven were sick. Would to God there were only the same proportion of British prisoners in France on the sick list!

(32)

Brought over	£ 175,000
In victualling prisoners of war abroad there has been a diminution of 5 <i>d.</i> a day per man, which on the present number would be annually	23,300
Total saving, prisoners of war	£ 198,300
Expenditure of the Sick and Hurt Department in the years 1804 and 1805	£ 536,200
Expenditure of the Transport Board for the same services, with an increased navy, in 1807 and 1808	505,600
In two years	£ 30,600
Annual saving on the Sick and Hurt	15,300
By the determination of a contract, which had existed more than 40 years with one family, for conveying troops to and from Ireland, which was put an end to by the Transport Board, in 1795, soon after its formation, there has been a saving of about £132,000, equal in annual amount to	9,400
Total saving by improved management under the Transport Board, without, as already observed, taking any pecuniary credit for this Board now purchasing stores	£ 223,000

The next great and important head of saving effected by Mr. Pitt was in navy and victualling bills and ordnance debentures.

A very large part of the expenditure of the navy is satisfied by bills which in the American war were at

(33)

at a discount from 10*l.* to 11*l.* and 13*l.* per cent. *, those without interest at double that amount, although always paid within eighteen or twenty months; the loss arising from which Mr. Pitt endeavoured to correct in 1794, by obtaining an act † to ascertain the punctual payment of all such bills at the end of fifteen months, with interest from their date. That, however, failing in its effect, another act ‡ was passed in 1797, to insure the bills being satisfied, with interest, in 90 days from the date; since which the payments have been considered the same as if made in cash. The parts of the naval expenditure satisfied in this manner, in the present war, have amounted to more than 10,000,000*l.* annually; reckoning the discount, therefore, on the whole of the interest and non-interest bills so low as 11*l.* per cent., the saving to the public annually would be 1,100,000*l.*

* Discounts on Navy and Victualling Bills.

1778	4½ to 8½
1779	7, and from June, 10 and 11.
1780	11½ to 12, the whole year.
1781	12 to 14, once as low as 11.
1782	11 to 13, once as low as 10.
1783	13½ to 18, once as low as 9.
1784	15 to 21½, once as low as 12.

† 34 Geo. III. c. 21.

‡ 37 Geo. III. c. 26.

D

On

(34)

On the ordnance expenditure, the saving has been in a much larger proportion, because all their debentures were without interest, and the discount from 24l. to 30l. per cent.* The part of the ordnance expenditure which used to be paid by debentures, and is now satisfied by prompt payments, was, on the average of the last three years, 2,491,000l., and computing the discount at only 20l. per cent., the saving thus effected is 499,000l. annually.

The last head of saving by management, is under that of the estates of the Crown. The act of the 1st of Queen Anne†, continued at the beginning of each succeeding reign, for limiting grants of crown lands to 31 years, put a stop to the actual alienation of the property of the Crown; but, in its operation, had the effect of greatly adding to the influence of it, and certainly afforded no protection whatever to its revenues, as will be seen in the note below‡. In reigns antecedent to that of

* See Finance Report 1782, p. 22. † 1 Ann. st. 1. c. 7.

‡ In 15 years, to 1715, the whole income from crown lands, including rents, fines, and grants of all sorts, was 22,624l., equal to 1,500l. a-year. Journals of H. C. vol. 20. p. 520.; and in 7 years, to 1746, was 15,600l., equal to 2,228l. a-year. Journals, vol. 25. p. 206.

Queen

(35)

Queen Anne, when grants were perpetual, the persons to whom they were made became immediately independent of the Crown, and not unfrequently gave very early proofs of that independence: whereas, by the measure adopted on the accession of the Queen, every grantee, or the person representing him, became dependent on the minister for a renewal of his lease, for which applications were generally made at such times, and on such occasions, as were thought to afford the best hope of their being attended to, on terms favourable to his interest.

Under this system Mr. Pitt, on coming into office, found the whole landed property of the crown, and the income arising from it, in every way, very little exceeding 4,000l. a-year. He therefore, after long enquiries, and most attentive consideration, applied a remedy in 1794, when an act* was passed, by which it is provided that no lease shall be renewed till within a short period of its expiration, nor till an actual survey shall have been made by two professional men of experience and character, who are required to certify the

* 34 Geo. III. c. 75.

(36)

true value of the premises to the Treasury, attested on their oaths. - Nor abuse can therefore take place, nor any undue favour be shewn, under the provisions of this law, unless surveyors of eminence in their line shall deliberately perjure themselves, or a Treasury shall be found bold enough to grant leases, or renew them, at a less value than shall be certified to them, which could not escape immediate detection, as there is a clause in the act requiring an account to be laid before Parliament annually, "of what leases or grants shall have been
 " made in the year preceding; for what terms or
 " estates; the annual value, as returned on oath
 " by the surveyors; the annual value of the last
 " preceding survey; what rents shall have been
 " reserved, or what fines paid; and upon what
 " other considerations such leases shall have been
 " respectively made."

More strict provisions to guard against any evasion of the law could hardly have been devised. Under this management the revenue arising from the estates of the Crown has increased, in the fifteen years since the law took effect, from 4,251l. to 63,862l. and will go on improving till it

(37)

amounts to about 400,000l.* And this augmentation of revenue is accompanied by a material deprivation of influence, as above alluded to, which the minister formerly derived from the power he exercised over the property of the Sovereign. To what an extent that might be available to him, some judgment may be formed by observing, that of the persons holding Crown leases when the act was passed, upwards of eighty were members of one or the other House of Parliament; and it is hardly necessary to add that, in the cases of other lessees, the parties, who might have the means of doing so, would naturally resort to solicitations of friends for obtaining the minister's favor. The profit from this arrangement is already, as stated above, annually 59,611l.

There remains still one other head of expence and influence, that has been restrained within the period on which we have been observing: we allude to the Home Secret Service, limited now to

* See Report of the Surveyor General of Crown Lands, dated the 1st of Dec. 1797. Printed copy in the House of Lords, p. 20.

(38)

10,000l. a-year, which was before unlimited*; but as the issues on that head were fluctuating and uncertain, though sometimes to a very large amount, no credit is taken for them in the following general estimate:

Recapitulation of Savings.

	No. of Offices.	Annual Value.
On a compare of the increase and decrease of official appointments † -	219	£ 198,000
On Loans - - - - -		483,000
On purchases made by the Commissioners for Victualling, instead of by favoured Contractors - - - -		28,000
From measures adopted by the Commissioners for Transports - - -		223,000
From discount on Navy and Victualling Bills being discontinued - -		1,100,000
Do. on Ordnance Debentures - -		499,000
Carried forward		£ 2,531,000

* By the 22 Geo. III. c. 82.

† It should here be noticed again, that the savings to arise from the regulation of two of the Tellerships, and the abolition of the two Chamberlainships, and Tally-writership in the Exchequer, the Auditorships of the Land Revenue, and the profits arising from such of the patent offices in the Customs as have not fallen in, will not be effectual till the deaths of the holders; but the Acts having passed for the several measures, the purposes cannot be defeated.

Brought

(39)

	No. of Offices.	Annual Value.
Brought forward	219	£ 2,531,000
By improvement of the revenue arising from the landed estates of the Crown - - - - -		59,000
Limitation of Home Secret Service Money - - - - -		£ 2,590,000

These measures of oeconomy, and for correcting abuses, were followed up by other laws, in the administration of Lord Grenville, for ensuring the payment of the public revenue, in various branches, regularly into the exchequer, and guarding against abuses in the expenditure of it*; and for abolishing some offices in the customs, and regulating others, in Ireland, on a similar plan with the one adopted in England †; also for an examination into abuses in offices in Ireland ‡.

The course, we proposed to pursue, leads us next to consider the state of the influence of the Crown, as derived from the number of persons in the House of Commons holding employments during pleasure now, and who held such at some former periods. By the Civil List Act in 1782, the under-mentioned offices were abolished; many of the pos-

* 46 G. III. c. 45. 75. 76. 80. 82. 150.

† 47 G. III. c. 12.

‡ 47 G. III. c. 41.

D 4

fessors

effors of which were usually in parliament; and when the measure was adopted, the numbers following were actually in one or the other house; viz.

	House of Lords.	House of Commons.
Board of Trade - - -	1	5
Paymaster of Pensions - -	1	
Lords of Police, Scotland	4	1
Jewel Office - - - -	1	1
Great Wardrobe - - -	1	1
Treasurer of the Chamber		2
Cofferer of the Household		2
Clerks of the Green Cloth		6
Board of Works - - -		3
Master of the Harriers -	1	
Master of the Fox Hounds		1
	9	22

To these should be added eleven members of the House of Commons who held beneficial contracts under the Treasury*, and four under the Ordnance and Navy Boards; some with the three Boards - - - - - 15
37

There are, therefore, nine peers, and thirty-seven members of the House of Commons, under direct influence, less than there were in 1783, in consequence of legislative provisions. If the admi-

* Taken from lists presented to the House of Commons in April 1782; and preserved among the papers of that session.
nistraton

nistraton had been disposed to counteract these measures of the legislature, some persons, whose offices were not abolished, might possibly have obtained seats in the House of Commons, to countervail a part of the seven and thirty who were disqualified. It will be seen, however, that so far from any such attempt having been made, there are much more than 22 members fewer now in the House of Commons, holding employments during pleasure, than in any period that can be traced; the means for doing which will, however, enable us to go back only 70 years. Of the contractors, &c. there are no means of making comparisons,

There are at present members of the House of Commons, holding places of profit during pleasure, in Great Britain*, - - - - - 40

In 1739 there were - - - - -	72
1748 - - - - -	65
1751 - - - - -	75

* In the Supplement to the Third Report of the Committee of Finance, made at the close of the last session of parliament, the number stated is 41; but we deduct Captain Hope, who is not in office; Mr. Johnstone's was not an office of profit; Mr. Wellesley Pole is reckoned twice; Sir John Nichol no longer holds an office during pleasure; and we add Mr. Jenkinson, and Mr. Calvert, not holding immediately under the Crown, and Mr. Johnes, as his office is not for life.

In
x In 1705 there were 93
of course of Officers in Army &c.

(42)

In 1756 there were	74
1762	96
1769	89
1775	78
1781	65

If, therefore, 15 contractors, the number stated to parliament in 1781, are added to the smallest number of persons holding employments between 1739 and 1782, it will be seen that the persons now in office, in the House of Commons, are exactly equal to the half of the lowest number, at any time within that period.

Those, however, who complain of a prevailing influence in the House of Commons, do not confine their objections to civil employments, but resort to the great numbers of naval and military officers, who, from the great increase of the navy and army, have seats in that house. Let us, therefore, make a similar examination respecting members in that class.

	In the		
	Army.	Navy.	Total.
There are now Members, not holding civil employments	44	19	63
In 1748 *	47	11	58

* In 1739, the officers who were members are not noticed in the Court Kalendar.

In

(43)

	In the		
	Army.	Navy.	Total.
In 1751	41	14	55
1756	37	16	53
1762	42	20	62
1769	45	19	64
1775	44	19	63
1781	34	14	48

These comparisons are made to meet the complaint referred to; but if the parliamentary conduct of the gentlemen in these two highly honourable professions is adverted to, there will be no reason to think they are more under an undue influence than members of other descriptions. To what extent influence is derived from the disposal of commissions, in either service, from the large establishments of both, to persons not in parliament, the author has not much better means of judging than the public at large, who see the appointments in the daily papers; as he has good reason for believing that Mr. Pitt interfered very little with the patronage of the Commander in Chief, or the Admiralty.

In times not very remote, indulgence was shewn to persons in lucrative employments, holding large sums of public money in their hands, in some instances

(44)

stances for many years after they retired from them, from whence they derived immense profit, at a considerable risk, as well as certain loss to the public; which practice was checked by Lord Shelburn and Mr. Pitt, and finally put an end to by a law*, introduced by the present Speaker of the House of Commons, whose useful exertions as chairman of the Committee of Finance in 1797, have very greatly contributed to important and useful regulations.

A further protection against abuses is afforded by the simplification and publicity of accounts, first afforded to the public by Mr. Pitt. What malpractices were screened by the intricacy and secrecy of them formerly cannot now be known; but that the system was highly objectionable, cannot be doubted. One instance of concealment, and another of confusion, will serve to shew the correctness of this assertion.

Upon the application to parliament in 1769 to pay the Civil List debt of more than half a million, a pro-

* 39 & 40 Geo. III. c. 54; for enforcing the payment of balances by Public Accountants; and compelling them to pay interest for money in their hands in the mean time.

posal

(45)

posal was made to defer the consideration of His Majesty's message till an enquiry should take place respecting the cause of the debt; which was negatived without a division, as highly unreasonable. A motion recommending retrenchments met with the same fate; another then was humbly submitted, merely for an account of the pensions and increased salaries from the commencement of the present reign; which was thought so perfectly reasonable, that a division was hazarded upon it; but it failed also, Mr. Fox, one of the Tellers for the majority*: so little disposition was there at that time to gratify such curiosity.

The instance alluded to of confusion in accounts is so late as in 1782. The Committee of the House of Commons, then appointed to examine the accounts of the revenue and expenditure during the American war, stated, that they thought it right to call for

* Commons Journals, vol. 32. p. 265. 465. 856. 866. Colonel Barré, in one of these debates, said, "When I was Vice treasurer of Ireland with Lord Clare, we always paid the money first, and then examined if we owed it." Debates 1769. p. 126.

an

(46)

an account of the nett produce of all the taxes, from 1774 to 1782, that a judgment might be formed whether, among other causes of diminution, the old taxes might have been affected by those imposed within the period; which they printed in their Appendix, "imagining it might be satisfactory to the House;" from which account no man living could form the remotest judgment on the subject, without taking indefatigable pains, and then not without official assistance for the purpose stated; as different heads of one revenue were so blended with those of others, as to render it difficult to distinguish to which each head belonged. But, what is still more remarkable, the amount of all the duties in the several years was not summed up, so as even to shew what the produce of the whole revenue was in any one year. If that simple operation had been performed, it would have been discovered that, at the close of that war, the income of the country was only 1,755,000*l.* a-year higher than at its commencement, although the addition to the charge upon it was 4,864,000*l.*, on which the committee did not make the slightest observation.

(47)

observation*. The only remaining source of influence, except pensions and sinecure places, which will be separately noticed, is the Church; that cannot have increased, and has never been considerable: as far as respects the dignitaries, it is public, and generally known; the livings in the gift of the first Lord of the Treasury are few; those in the disposal of the Great Seal are much more numerous; but, as far as is consistent with the knowledge of the author, the Treasury derives very little aid from the patronage of the latter. This limited source of influence is the only one now remaining on which every person is not as well informed as the Minister.

There have, indeed, been hints thrown out of other means of influence and favour, by quartering

* We may, perhaps, be told, that Mr. Pitt was a member of this committee; but when it is recollected that Mr. Thomas Pitt (afterwards Lord Camelford), Colonel Barré, Mr. Hussey, the present member for Salisbury, Mr. Baker, the late member for Hertfordshire, Lord Minto, and the late Mr. Powis, all members of experience, and men of abilities, were also upon it, and that Mr. Pitt was then entering ardently into the labours of the profession he had chosen, no imputation will attach on his memory for neglect or carelessness.

upon

(48)

upon offices; to which the author opposes the most positive and unqualified assertion, that, as far as was consistent with his knowledge and belief, there was not, during the whole of Mr. Pitt's administration, from 1783 to 1801, one employment disposed of which the individual on whom it was bestowed did not enjoy every shilling of the profits, as far as was known when the office was given, with the exception of a few cases, where persons in possession of laborious offices were actually disabled by age, or permanent infirmities*. In *such only* the officers retiring were allowed to retain a part of the incomes for the remainder of their lives, by authority publicly given. Circumstances have, indeed, since occurred, which brought to his knowledge two or three instances where the rule laid down by Mr. Pitt had been broken, and his caution defeated. Those were, however, such as no possible care could have provided against at the time. There can, however,

* In one instance of a vacancy by death in the West Indies, an officer who lost his employment by the peace in 1783 was appointed to one infinitely more valuable, on condition of paying annuities to other loyalists, in order to relieve the Pension List; but this, as in the other cases, was an arrangement officially made.

be

(49)

be no danger of such a practice in any instance in future, under the strict provisions of the act* of last session, for the further prevention of the sale and brokerage of offices.

However satisfactory the result of this investigation of the measures adopted for useful and economical purposes may be to those, who have shewn a readiness to admit that the legislature and government have not been remiss in their conduct in that respect, if we were to close our enquiries here, the most candid might persevere in saying that, giving the fullest credit both to parliament and ministers for the best intentions towards the public interests, still the immense augmentations to the revenue since 1793 must have rendered the appointment of an overwhelming number of new offices indispensably necessary for the management and collection of it. We are therefore induced to bring this part of the subject also under an accurate examination.

* 49 Geo. III. c. 126.

E

The

	Amount of Revenue.	No. of Officers.
The <i>Excise</i> is to the largest amount :		
The nett produce of that Revenue paid into the Exchequer in 1808, and the number of officers employed in it of all descriptions, exclusive of 184 common seamen and boatmen, were		
	£ 22,784,000	5,043
In 1783 - - - - -	5,322,000	4,983
Increase within the period - - - - -	£ 17,462,000	60
This, however, does not shew a fair com- parison, because the above number of 5,043 officers, now employed in the <i>Excise</i> , includes 325 who were ap- pointed for the management of the tobacco duties, when placed par- tially under the <i>Excise</i> , in 1789. The increase on those duties much more than satisfied the charge of the officers' salaries *. The correct way of stating this head would be, — Addition to the <i>Excise</i> revenue within the period, and number of officers - - - - -		
	17,462,000	60
Improvement of <i>Excise</i> revenue, by the addition of tobacco duties, and num- ber of officers - - - - -		
	17,462,000	60
Carried forward		
	17,462,000	60
* Nett produce of the duties on tobacco paid into the Exchequer, on the average of three years, 1790 to 1792 - - - - -		
	£ 566,300	
Do in the three years, to 1788 - - - - -	392,300	
	Profit to the revenue	174,000
The duties were partially transferred to the <i>Excise</i> in 1789.		

	Amount of Revenue.	No. of Officers.
Brought forward		
	£ 17,462,000	60
ber of officers appointed for the ma- nagement of these - - - - -		
	174,000	325
Which would leave, on the whole of the period, having regard to the new taxes only, an <i>increase</i> of revenue, and a <i>di- minution</i> of officers - - - - -		
	17,288,000	265
The duties under the management of the <i>Commissioners for Taxes</i> are next in amount. The amount in the year 1809, and the number of officers of the public employed in the collection, were - - - - -		
	16,747,000	438
In 1783 - - - - -	516,000	263
Leaving, in the whole, an increase of revenue and officers, of - - - - -		
	16,231,000	175
In the <i>Customs</i> , the nett produce paid into the Exchequer in 1808, and number of officers, were - - - - -		
	8,797,000	4,317
In 1783 - - - - -	3,375,000	3,450
Leaving, in the whole, an increase of		
	£ 5,422,000	867
In the <i>Stamps</i> , the revenue paid nett into the Exchequer, and number of officers in 1808, were - - - - -		
	4,512,000	358
And in 1783 - - - - -	726,000	215
Leaving, in the whole, an increase of		
	£ 3,786,000	143
In		

(52)

	Amount of Revenue.	No. of Officers.
In the <i>Post-office</i> , the revenue paid nett into the Exchequer, and the number of officers in 1808, exclusive of letter- carriers - - - - -	£ 1,076,000	339
Do. in 1783 - - - - -	148,000	155
Leaving an increase of	£ 928,000	184
Total Increase of Revenue and Officers.		
Excise - - - - -	£ 17,462,000	60
Taxes - - - - -	* 16,231,000	175
Customs - - - - -	5,422,000	867
Stamps - - - - -	* 3,786,000	143
Post-office - - - - -	928,000	184
Deduct the whole Salt establishment - -	£ 43,829,000	1,429
		495
		934

These are the great branches of the public revenue; to the smaller ones no addition has been made at all worthy of notice, either as to increase in the amount, or to the number of officers employed in the collection of them.

The result of this careful and attentive investigation appears to be, on the most unfavorable way of making the comparison, that addi-

* These charges of collections include poundage as well as salaries; by far the greatest part of the former is paid to persons not holding offices under government.

tional

(53)

tional taxes, to the amount of very near 44,000,000l. are collected by an addition of 934 officers, almost the whole of whom are in the inferior classes; and that, while the revenue has been augmented in a sixfold proportion, the officers employed in the management and collection of it have been increased only one-tenth in number. But if the customs are withdrawn from the account, as they should be in forming a comparison of this sort, because a very large proportion of the officers in that department have been added to afford accommodation to the trade of the country, rendered indispensably necessary by the immense increase of it*, the comparison would then stand thus:

	Amount of Revenue.	No. of Officers.
Increase, exclusive of Customs, within the period - - - - -	£ 38,407,000	67

It should be observed also that, in the department of the Assessed Taxes, the additional officers have been appointed as well for the improvement of the old duties, as for the collection of the new.

Hitherto we have considered the effect of the new taxes with reference only to *influence*; let us now

* The exports of British manufactures, in the first three quarters of 1809, are more than twice the value of those of the whole year in 1793, the first year of the last war.

E 3

examine

(54)

examine how far *economy* has been had in view in the collection and management of them.

Excise - - - - -	£ 237,212
Taxes; salaries of officers 41,790l. }	381,582
Do. Poundage - - - 339,792l. }	
Customs - - - - -	*177,423
Stamps; salaries of officers 16,792l. }	51,538
Do. Poundage - - - 34,746l. }	
Post-office - - - - -	30,663
	£ 878,418

An additional revenue, therefore, of 44,000,000l. is collected for rather less than 2 per cent., according to the statement above; but this would be a most unfair view of the subject, as a great part of this expence would have been indispensably necessary for the protection of the old revenue. The increase in the excise is nearly altogether for the augmentation of the salaries of the officers on the establishment, to enable them to exist, before the new taxes were imposed. The expence for tobacco officers, as has been stated, has been much more than reimbursed by the improvement of the revenue. A considerable part of the increased charge in the Customs has arisen from salaries

* A considerable part of this sum arises from augmentations to salaries, in lieu of fees abolished, to secure a better management of the revenue.

having

(55)

having been established for the officers, in lieu of fees, as observed in the note in the preceding page, by which the revenue has, beyond all doubt, profited to a much larger amount than the expence incurred: and it may be stated, with perfect certainty, that the additional charge in the department of Assessed Taxes has been much more than compensated by the increase of the revenue from the exertions of the new officers.

The charge of managing the whole revenue of the kingdom appears now annually in the accounts laid before parliament, an attention to which will convince any one who has considered the subject extensively, that there is not a country in Europe where the taxes are collected at so moderate an expence as in this *: it may indeed be questioned whether

* For the economical management of the revenue of Great Britain, compared with that of other countries, see the Fourth Report of the Committee of Finance in 1797, page 36. The fidelity of accounting for the public revenue is not less remarkable, than the economical mode of collecting it. In a pamphlet published by the author in 1792, he had the gratification of stating, that during many years previously to that time, the only defalcation, that had happened in the receipt and remittance of all the revenues of the country, was a few hundred pounds lost by letter-carriers; and in the period which has elapsed since that

(56)

whether there is any person possessing very extensive property whose receipts are managed with such œconomy as the public income of Great Britain.

These statements will be found intelligible, it is hoped, even to persons who are the least conversant with subjects of this kind; and they are made in such a manner as to afford the easiest means of detection, if any unintentional error shall have escaped the diligence of the author. If their accuracy shall stand the test of the closest scrutiny, ought any one, in future, to indulge himself, for the sake of popularity, or from any other motive, in making declamations, either in or out of parliament, about the increased and increasing influence, of which we have frequently heard so much of late†, and the immense

that publication, the same observation may be repeated, with one exception only of any importance, in the case of a collector of excise; a great part of whose balance however has been recovered, and the whole may be. In any event the sum in danger appears to be under £10,000.

† Nearly the greatest number of civil employments, held by members of parliament during pleasure, appears to have been in 1769, when Mr. Dunning was Solicitor-General, during the administration of His Grace the Duke of Grafton; to which no objection then occurred to that gentleman, or his friends: but, tired with a long opposition, at the end of an unsuccessful war,

(which

(57)

immense charge to the public, with the attendant accumulations of patronage to the minister by the management of new taxes? Least of all should any one declaim on the *imperceptible influence*, which has been sometimes much dwelt on. While the practice of making close loans was in use, which afforded opportunities of gratifying long lists of private friends secretly; and beneficial contracts were made with members of parliament, or their friends, from favor only, to a great amount; and so long, too, as leases of the landed property of the Crown were renewed from time to time, on terms of great advantage to the lessees, and of loss to the Crown; while accountants or their representatives were permitted to retain, with impunity, large balances of the public money in their hands for their own emolument; and while home secret service money

(which in the beginning had been popular) he moved, "that the influence of the Crown had increased, was increasing, and ought to be diminished." In which motion he prevailed, although the members holding offices during pleasure in the House of Commons were considerably fewer at that time than when he was one of His Majesty's law-servants. Several reforms in office were made in consequence of that vote; but the means of imperceptible and corrupt influence were untouched till done away by Mr. Pitt.

was

(58)

was unlimited, there certainly was an influence hardly at all perceptible, except to the minister bestowing those favors, or countenancing those abuses, and to the parties who profited by them. None of those, however, continue to exist; and, with the exception of Crown livings, every man who looks into the Court Kalendar will be nearly as well informed of what the minister has to dispose of as those most immediately in his confidence. What he does dispose of is constantly published in the papers of the day.

Among other advantages derived from the labours of the Committees of Finance, the public is accurately informed of the burthens upon it, and how every part of its income is disposed of. Hence we are enabled to state, with precision, the charge incurred by pensions and sinecure employments, and to compare that with the whole of the revenue, which it appears to be desirable should be done, as many well-intentioned persons have taken an impression, that if all those were put an end to, the public might be relieved from a considerable proportion of its burthens.

In

(59)

In the Appendix to the Third Report of the last session, already referred to, it will be seen that the pensions to foreign ministers are - -

that the pensions to foreign ministers are - -	£ 30,000
Those at the Exchequer - - - - -	63,000
Out of the $4\frac{1}{2}$ per cent. duty - - - - -	28,300
Total of English pensions - - - - -	* 121,300
Pensions, Scotch Civil List - - - - -	35,600
	<u>156,900</u>

Sinecures in England †, which will remain after the reductions shall take effect, which have been already made by law; and the suppression of an office in the Admiralty court, after the determination of existing interests, of which notice has been given - - - - -

which notice has been given - - - - -	43,000
Sinecure employments in foreign settlements -	17,300
Do. in Scotland - - - - -	25,000
	<u>£ 242,200</u>

Comparisons have frequently been made between the present and former times, in vague and general terms, in support of popular complaints, to shew the necessity of a sweeping reform; a reference therefore to an early period may be useful, admit-

* Exclusive of parliamentary grants, as rewards for public services of the most eminent nature.

† Exclusive of those in the courts of law, with which the minister has nothing to do; and, if abolished, compensations must be made for them to the Chief Justices, or to those who have the patronage.

ting,

(60)

ting, as we do distinctly, that prescription is no title for the continuance of abuse; and allowing, to the utmost extent, the expediency of constant checks, as well as of occasional enquiry, both as to public expenditure and its supposed necessary concomitants, the increasing patronage and increasing influence of the Crown.

Nothing can be more remote from the intention of the present publication, than a wish to discourage enquiry, or to prevent the suggestion of salutary checks: the real object of it is to lead others to examine the ground on which the necessity of adopting stronger measures of restraint as well as of investigation, at the present period, has been repeatedly urged, frequently with the best intentions, and with the purest motives. In endeavouring to set right the public opinion on this subject, the performance of an act of justice to the members of *any* administration, is but a small part of its use; a much more important consideration is, its effect in producing that salutary and reasonable confidence which gives the power of exertion to the government, and that concurrence

(61)

currence which secunds its exertions among the people. This is stated, with some experience of the unpopularity and ridicule that has been so often attempted to be fixed on the word Confidence, applicable only to that which is unthinking and blind. Stripped of its partial covering, confidence in those who must act for the nation, in its present legitimate sense, is that principle which gives energy and vigour to national enterprise, and strength and security to national defence.

The amount of sinecure employments cannot be compared with former periods, as there are no means for enabling that to be done; but we shall find the amount of pensions occasionally in the Journals. In the last year of Queen Anne, it was * 130,000*l.* nett in England only, as the 1*s.* and 6*d.* taxes did not then exist; at which time the value of money was in the proportion of 257 to 562 at this day †.

* Commons Journals, vol. xviii. p. 84.

† See Philosophical Transactions, vol. 88. p. 176, a paper prepared with great care and accuracy, by the late Sir George Shuckburgh.

To

(62)

To what extent, or in what manner, it may be proper to press further retrenchments, the author has not the remotest intention of offering an opinion: his view has been clearly explained; and he trusts the statements will bring to the recollection of his readers what has been done for the attainment of objects of high importance, and of deep interest to the public, by shewing the present state of patronage and influence, compared with what it was in antecedent periods, which have been spoken of as "good times;" about which he is persuaded much misconception prevails at this day, even among reasonable and candid men. By some, indeed, it has been said, with a manifest intention of inflaming the public mind, that if sinecures and pensions were entirely suppressed, the burthens of the country would be instantly lightened to a great amount, if not entirely removed: an answer to which inflammatory suggestion may be found by a comparison of the before-mentioned total, large as it is, with the amount of the taxes raised upon the people.

The whole revenue of Great Britain is more than 60,000,000*l.* a-year; the charge on which,
of

(63)

of 242,000*l.*, for pensions and sinecure employments at home and abroad, is between three farthings and one penny in the pound. By the extinction, therefore, of all sinecures and pensions, a person paying taxes to the amount of 50*l.* a-year would save about 4*s.* Such a saving we are far from thinking should be treated as trifling or insignificant; it would ill become the author to do so: on the other hand, how infinitely short would this fall of the expectation that has been held out?

But if from the total sum received from sinecure places and pensions, deductions were made of such as have been given as rewards for public services, the amount would be very greatly reduced; pensions to foreign ministers, in particular, whose appointments are hardly, in any instance, sufficient for their maintenance.

The pension list also contains provision for the branches of noble and respectable families fallen into decay; this is however an exertion of national generosity, if not of justice, which the most scrupulous economist will hardly consider as improper. Something must certainly be allowed for mere favor;

(64)

but when the instances are clearly improper (and it is not meant to contend there are no such), they are at least open to public animadversion; as they are now regularly laid before parliament, and printed from time to time, which certainly affords a considerable, if not an effectual, check against abuse.

If we look to official incomes, it will be found they are, in most cases, barely equal to the moderate, and even the necessary expences of the parties; in many instances they are actually insufficient for these: May we not then venture to ask, whether it is reasonable, or whether it would be politic, that such persons should, after spending a great part of their lives with industry, zeal and fidelity, in the discharge of trusts and public duties, be left afterwards without reward of any sort, and their families entirely without provision?

It would hardly be wise, on reflection, to establish a principle which would have a tendency at least to exclude from the service of their country Men likely to be useful to it. Great numbers of those who engage in trade and manufacture (than whom none are held in higher estimation
by

(65)

by the author) or who enter into various professions, frequently acquire very large fortunes, and seldom, if they have talents and perseverance, fail to obtain independence. What fairness, justice, or reason is there then in marking the character of the official man alone with disrespect, and himself as unfit to have reward in any case, beyond an annual stipend for his labour and services, just sufficient for his necessary current expences, however faithfully and diligently he may have discharged an important trust for a long series of years? Surely it is not unwise or unreasonable that the public should be in a situation to bid to a limited extent for talents, in competition with other honourable and lucrative professions, and various branches of trade and manufactures*.

It has always been justly held in a free country, and particularly in this, to be one of its greatest privileges, that the chief aristocracy, as far as

* The Author most readily admits that fortunes thus acquired are, in general, the honourable reward of talents and industry, fortunately exerted in a country where prosperity has given them room for exertion, and under a constitution which provides at once for their security and their distinction. He has witnessed instances of this sort frequently, with peculiar satisfaction.

(66)

relates to the management of its public concerns, should be an aristocracy of talent and of virtue, as well as of rank and property; which principle would be destroyed if remuneration for public services should be withheld; and the community would be deprived of all its advantages. Not only the great offices of state, but some others of most efficiency must then be confined to men of hereditary wealth and independence; and, with all the proper respect which should be entertained for such men, it must be allowed that, for the acquisition and improvement of talents necessary for the higher offices, the passing occasionally through the inferior situations, and that principle of activity which animates men in the attainment, so much more than in the mere possession, of power and station, are much more favorable than the honours claimable by descent alone.

It is true that magnanimity and genuine patriotic ambition will look for a nobler reward for their services than the emoluments of office; but, in the present state of society, a certain appearance is essential to be preserved by persons in certain stations, which cannot be maintained without a liberal

pro-

(67)

provision. That great statesman, who was "poor amidst a nation's wealth," whose ambition was patriotism, whose expence and whose œconomy were only for the public, died in honourable poverty. That circumstance certainly conveys no reproach upon his memory; but when he had leisure to attend to his private concerns, it distressed him seriously to reflect that he had debts, without the means of paying them, which he could not have avoided incurring, except from a parsimony which would have been called meanness, or by accepting a remuneration from the public, which his enemies would have called rapacity; for he had no expence of any sort that was not indispensably necessary, except in improvements in his country residence, where his house was hardly equal to the accommodation of the most private gentleman*.

* Towards the latter part of Mr. Pitt's life, some debts pressed so severely upon him, as to render it necessary for seven of his private and most intimate friends to step in to save him from immediate inconvenience, among whom Lord Carrington was named by a mistake in the paper purporting to be Mr. Pitt's will, which has been published: which assistance Mr. Pitt agreed to avail himself of only on the express condition of his friends receiving repayment of the sums contributed, with interest; for securing which a part of his income was to be set aside, as a sinking fund.—He died! and the nation paid his remaining debts.

(68)

In alluding to the embarrassed state of Mr. Pitt's finances, it is due to his memory from the Author, who was never separated from him, either in personal affection or political attachment, from his first entrance into public life, to almost the very latest hour of his existence, to state a circumstance with respect to pecuniary matters infinitely to his credit.

Early in 1789, when the nation was in a state of despondency respecting the health of our beloved Sovereign, and a change in the administration was thought extremely probable, it occurred to several gentlemen of the first respectability in the city of London, that Mr. Pitt, on quitting office, would be in a situation of great embarrassment, not only from some debts which he had unavoidably incurred, but as to the means of his future subsistence. They felt the strong impression, in which the nation participated, of his great virtues, as well as of his eminent talents; and they were sensible, in common with their country, of the value of those services to which his life had been hitherto devoted, particularly to those commercial interests in which they were deeply concerned. Under this impression a certain number of merchants and ship-owners met, and resolved to raise the sum of

(69)

of 100,000l., to be presented to him as a free gift—the well-earned reward of his meritorious exertions; each subscriber engaging never to divulge the name of himself, or of any other person contributing, in order to prevent its being known to any one except themselves, who the contributors were. The only exception to this engagement of secrecy was a respectable Baronet *, who was deputed to come to the Author to learn in what manner the token of esteem and gratitude (as it was expressed) could be presented most acceptably to Mr. Pitt; whose name was to be as carefully concealed from Mr. Pitt as the others.

Highly flattering as the offer was, and reasonable as the act would have been (proceeding from a set of gentlemen whose motives must have been pure and disinterested, not only in such an unequivocal mark of regard for a falling minister, but from the mode of carrying their object into effect,) the au-

* Sir Robert Preston, then member for Dover, who gave many proofs of kindness and attachment to Mr. Pitt, but never asked a single favor of him: who being still living, no further tribute of justice can be paid to him.

(70)

thor entertained doubts of Mr. Pitt accepting the proffered bounty, and therefore thought it right to apprise him of the intention. This occasioned a long discussion on the subject, which ended in Mr. Pitt expressing a positive and fixed determination to decline the acceptance of the liberal and generous offer: a determination that nothing could shake: for when it was urged that it never could be known to him who the subscribers were, and that they were men whose fortunes put them out of all probability of ever soliciting the smallest favor from him; his reply was, "that if he should, at any future time of his life, return to office, he should never see a gentleman from the city without its occurring to him that he might be one of his subscribers."

This positive determination was communicated by the author to the Baronet before alluded to, which put an end to the measure; and in a few days after, Mr. Pitt, in conversing about his future plans, told the author, he had taken a fixed resolution to return to the Bar, and to apply unremittingly to that profession, in order to extricate himself from his difficulties, and to secure, as far as he should

(71)

should be able, the means of future independence.

The author will not deny the personal satisfaction which he feels in having it in his power to communicate this anecdote to his readers: but he conceives that its communication may have a use beyond the mere gratification of private feeling, or of public curiosity. It will shew the spirit of disinterestedness and independence which may exist in times that have been represented as pregnant with selfishness, corruption, and venality; and will furnish an example to future ministers of that sentiment of high and scrupulous honor (a prominent feature in the character of Mr. Pitt) which is the best pledge and guardian of public and private virtue. Were a minister like him to arise, (and who does not pray for such an event?) who, besides his own unavoidable expences, had a family to support, his embarrassment must be such as, with a man even of the firmest mind, would hang heavy on its powers, and divide, if not weaken those exertions, which the public weal should engross.

(72)

In expenditure from the public purse, there is a distinction sufficiently obvious between pensions and rewards apparently of private favor; and sums expressly devoted to public purposes. The first ought scrupulously to be investigated, at least as far as the examination may be made without endangering the dignity of enquiry: and we admit, most unequivocally, that the latter ought to be carefully and anxiously watched. We are aware that the general axiom, that wealth is power, is peculiarly applicable to our present state, and that the husbanding our resources is necessary for the continuance of that power which is to provide for our own safety. It must not be deemed invidious if, while we urge a fair and adequate remuneration for public services, we distinctly and plainly state our opinion of the propriety of preventing, by every possible means, all secret emoluments. The public loses much more than the money by allowing any part of its income to be converted or employed to the use or emolument of its servants:—it is the advantage, and ought to be the condition, of a fair, open, and liberal reward for public service, through all its gradations, to supersede every other source of remuneration. The first

(73)

first is an encouragement to honest and honorable merit in the performance of that service with zeal and fidelity; the last has an evident tendency to taint the purity of office, and to turn into other channels than those of the public interest the exertions of its officers. Nor is it possible for any servant of the public to impose too strict a guard upon himself against deriving the smallest advantage from his situation by any indirect means whatever.

It has been shewn how far there is a ground for the call for further retrenchments, and the extent to which the utmost possible stretch of these would lighten the burthens of the people. It is, in truth, one of those clamours where loudness is substituted for force, but of which the sound is much more powerful than the justice. The retrenchments which have been suggested on more sober grounds, though occasionally by persons not the most conversant either with the resources or the necessary expenditure of the state, have been of two kinds; either of mere œconomy, supposing the services to be indispensable; or of policy, supposing the services to be needless. The last, it is obvious, ought at all times to

(74)

to be weighed carefully; and with a sober and deliberate judgment.

On the more extensive consideration respecting the expenditure for the great branches of the public service, whatever strong opinions the author entertains on the subject, it is not meant to enter into any detail here, as it would not be useful, on his sole authority, to do so: he will content himself with repeating an observation he has made in public, and often endeavoured to enforce in private, that no new or additional expence should be incurred in any department, without the previous knowledge and entire approbation of the minister, who is responsible for the due management of the finances of the country. An invariable adherence to that principle must always be of the very utmost importance: but above all in times like the present, when our war-establishment of every sort is not only the instrument of our national glory, but the means of our national safety, the provision for our national existence. The other branch of saving, that by which the same services may be performed at a cheaper rate, deserves the most serious investigation,

(75)

vestigation; and, it is hoped, has undergone the most anxious consideration, in order to the attainment of that laudable end. But the retrenchments should leave the substantial objects of the expenditure in as full efficient vigour as before; otherwise the safety of the country would be endangered, at a moment when the storm beats furiously against it, and the ruins of other political fabrics are seen all around us.

The remaining subject of animadversion or complaint, the justice of which has also been examined in the foregoing pages, the increase of the *Influence of the Crown*, is a topic to which the jealousy of a free country like ours is always disposed to listen, with prepossession in favor of the affirmative; yet, from the celebrated motion of Mr. Dunning downwards, the complaints of this influence, although they have been found to be greatly exaggerated, have been patiently investigated, and effectual means of reform have been adopted.

The greatly increased revenue, and all the other augmented and accumulated business of the state, have unavoidably occasioned some increase of patronage;

(76)

age; but the influence created by such means is infinitely short of what has been given up by the measures of economy and regulation to which recourse has been had, especially when the description and value of the employments created is compared with those abolished; and it will not be denied to us that the manners of the times; the constant existence of a watchful opposition; the modern usage of parliament; the liberty of the press; and the unbounded circulation of the productions which that liberty encourages; all conspire to limit in practice that influence which, in other times, was so powerful and so prevailing. Not to go back to the more ancient periods of our history, when the great weight of the prerogative bore down all opposition, whether of the parliament or the people; even since the prerogative has been defined and limited by the Revolution, when the people, having recently shaken off their yoke, were likely to have stretched their newly-acquired rights to the utmost, there has not been a reign in which the influence of the Crown has been so unceasingly controlled by the jealousy of the House of Commons as that of His present Majesty.

It

(77)

It is meant to speak with respect of Opposition; that is, of Opposition in the abstract, without reference to any individual person, or combination of persons. An author who wrote the tract here alluded to, under the eye of that great minister, whose first exertions, after his accession to political power, it was meant to record and illustrate, has defined Opposition in the following impartial and honorable terms; and it is to the credit of that illustrious statesman's candor, and liberality that (as the author informs us*) Mr. Pitt himself revised and corrected the pamphlet in question:—"It is material
 "to consider whence arises this general safe-guard,
 "which the public possess, against the malversation of ministers against the intentional abuse, or
 "the ignorant misapplication, of the powers with
 "which they are intrusted. The popular nature
 "of our government furnishes a check, of which
 "the operation is constant, because it is excited by
 "natural and increasing causes. The opportunity
 "which parliament affords to the young, the
 "bustling, and the ambitious, of canvassing public

* History of the Proceedings of the Parliament of 1784, published in 1785. Mackenzie's works, last edition, vol. 7. p. 395.

" mea-

(78)

“ measures, is one of those salutary counterpoises
 “ which our constitution affords against the weight
 “ of the Executive Power. The Opposition in
 “ Britain is a sort of public body, which, in the
 “ practice at least of our government, is perfectly
 “ known and established. The province of this
 “ ex-official body, when it acts in a manner salutary
 “ to the state, is to watch with jealousy over the
 “ conduct of administration; to correct the abuses;
 “ and to resist the corruptions of its power; to
 “ restrain whatever may be excessive, to moderate
 “ what may be inconsiderate, and to supply what
 “ may be defective in its measures.”

Such, I agree with that author, are the legitimate and respectable functions of Opposition, considered as a practical branch of the constitution of Great Britain: such powers, and such jealousy, it is hoped they will always exercise and entertain.

The most degrading corruption of a statesman, or his friends, is indeed, by the influence of money; but public men may be corrupted by the love of power, as well as by lust of gain; may be bribed by means of their pride, their obstinacy, or their
 resent-

(79)

resentment; they may be misled even by mistaken ideas of virtue. In guiding or opposing councils, by which great public interests are fought to be promoted, men must look to the means by which the country may be benefited, independently of private interest, and in possible cases, independently of private reputation. In the machine of State are many movements with which the people are not acquainted; and the statesman who guides them must often serve the people faithfully and effectually by acting contrary to the opinions of what they conceive to be best suited to their service. A virtuous statesman must act from higher motives than either his own immediate interest, or his own immediate reputation: his interest, a patriot statesman must remember, is that of his country; his reputation must often be left to the justice of posterity.

THE END.

Strahan and Preston,
 Printers, Street, London.

A CHRONOLOGICAL ACCOUNT of COMMERCE, in this ISLAND, from the RESTORATION

The Epochs.		The Ships cleared Outwards.			The Value of Cargoes Exported.			The Balance of Trade.		
		Tons ENGLISH.	D ^o FOREIGN.	TOTAL.	ENGLISH.		SCOTS.	TOTAL.	ENGLISH.	SCOTS.
The Restoration	- - { 1663 }	95,266	47,634	142,900	£. 2,043,043	- - -	-	£. 2,043,043	{ Unfavour- able. }	- - -
The Revolution	- - { 1669 }	190,533	95,267	285,800	4,086,087	- - -	-	4,086,087	{ Doubtful. }	- - -
The Peace of Ryfwick,	1697	144,264	100,524	244,788	3,525,907	- - -	-	3,525,907	£. 43,320	- - -
The last years of William III.	- - { 1700 }	273,693	43,635	317,328	6,045,432	- - -	-	6,045,432	1,386,832	- - -
The Wars of Anne	- { 1709 }	243,693	45,625	289,318	5,913,357	- - -	-	5,913,357	2,116,451	- - -
	- { 1712 }	326,620	29,115	355,735	6,868,840	- - -	-	6,868,840	3,014,175	- - -
The first of George I.	- { 1713 }	421,431	26,573	448,004	7,696,573	- - -	-	7,696,573	1,904,151	- - -
	- { 1714 }									
The first of George II.	- { 1726 }	432,832	23,651	456,483	7,891,739	- - -	-	7,891,739	3,514,768	- - -
	- { 1727 }									
The peaceful years	- { 1736 }	476,941	26,627	503,568	9,993,232	- - -	-	9,993,232	4,642,502	- - -
	- { 1737 }									
The War of	- - { 1739 }	384,191	87,260	471,451	8,870,499	- - -	-	8,870,499	2,455,313	- - -
	- - { 1740 }									
The peaceful years	- { 1749 }	609,798	51,386	661,184	12,599,112	- - -	-	12,599,112	6,521,964	- - -
	- { 1750 }									
The War of	- - { 1755 }	451,254	73,456	524,710	11,708,515	663,401	-	12,371,916	4,046,465	- - -
	- - { 1756 }									
The first of Geo. III.	} - - - { 1760 }	471,241	102,737	573,978	14,694,970	1,086,205	-	15,781,175	5,746,270	235,412
		508,220	117,835	626,055	14,873,191	1,165,722	-	16,038,913	6,822,051	417,082
PEACE:	{ 1761 }	480,444	120,126	600,570	13,545,171	998,165	-	14,543,336	5,263,858	289,240
		561,724	87,293	649,017	14,487,507	1,091,436	-	15,578,943	4,495,146	187,545
		583,934	74,800	658,734	16,512,404	1,243,927	-	17,756,331	6,148,096	357,575
		651,402	67,855	719,257	14,550,507	1,180,867	-	15,731,374	3,660,764	258,466
		684,281	61,753	746,034	14,024,964	1,163,704	-	15,188,668	2,549,189	182,715
		645,835	63,206	709,041	13,844,511	1,245,490	-	15,090,001	1,770,555	222,293
		668,786	72,734	741,520	15,117,983	1,502,150	-	16,620,133	3,239,322	265,501
		709,855	63,020	772,875	13,438,236	1,563,053	-	15,001,289	1,529,676	337,523
		703,495	57,476	760,971	14,266,654	1,729,915	-	15,996,569	2,049,716	514,556
		773,390	63,532	836,922	17,161,147	1,857,334	-	19,018,481	4,339,151	471,005
		818,108	72,603	890,711	16,159,413	1,560,756	-	17,720,169	2,860,961	350,492
		771,483	54,820	826,303	14,763,253	1,612,175	-	16,375,428	3,356,412	496,376
WAR:	{ 1773 }	798,240	65,273	863,513	15,916,344	1,372,143	-	17,288,487	2,888,678	169,866
		783,226	64,860	848,086	15,202,366	1,123,998	-	16,326,364	2,275,003	- - -
		778,878	72,188	851,066	13,729,726	1,025,973	-	14,755,699	2,962,424	279,292
		736,234	83,468	819,702	12,653,363	837,643	-	13,491,006	1,472,996	35,389
		657,238	98,113	755,351	11,551,070	702,820	-	12,253,890	1,379,653	- - -
		590,911	139,124	730,035	12,693,430	837,273	-	13,530,703	2,092,133	62,501

5,981
7,239
5,553

[illegible]

7,835	626,055	14,873,191	1,165,722	16,038,913
0,126	600,570	13,545,171	998,165	14,543,336
7,293	649,017	14,487,507	1,091,436	15,578,943
4,800	658,734	16,512,404	1,243,927	17,756,331
7,855	719,257	14,550,507	1,180,867	15,731,374
1,753	746,034	14,024,964	1,163,704	15,188,668
3,206	709,041	13,844,511	1,245,490	15,090,001
2,734	741,520	15,117,983	1,502,150	16,620,133
3,020	772,875	13,438,236	1,563,053	15,001,289
7,476	760,971	14,266,654	1,729,915	15,996,569
3,532	836,922	17,161,147	1,857,334	19,018,481
2,603	890,711	16,159,413	1,560,756	17,720,169
4,820	826,303	14,763,253	1,612,175	16,375,428
5,273	863,513	15,916,344	1,372,143	17,288,487
4,860	848,086	15,202,366	1,123,998	16,326,364
2,188	851,066	13,729,726	1,025,973	14,755,699
3,468	819,702	12,653,363	837,643	13,491,006
8,113	755,351	11,551,070	702,820	12,253,890
9,124	730,035	12,693,430	837,273	13,530,703
4,515	753,977	11,622,333	1,002,039	12,624,372
3,410	711,363	10,569,187	763,109	11,332,296
8,511	761,362	12,355,750	653,709	13,009,459
7,969	953,638	13,851,671	829,824	14,681,495
3,064	959,419	14,171,375	929,900	15,101,275
3,398	1,055,253	15,762,593	1,007,635	16,770,228
6,771	1,098,903	15,385,987	914,738	16,300,725
2,243	1,236,954	17,181,032	1,115,134	18,296,166
1,932	1,365,138	16,934,994	1,189,088	18,124,082
9,858	1,443,658	18,843,221	1,170,076	20,013,297
4,132	1,404,960	18,884,716	1,235,404	20,120,120
8,051	1,511,157	21,435,459	1,296,535	22,731,994
9,151	1,565,154	23,674,316	1,230,884	24,905,200
0,121	1,281,447	19,365,428	1,024,751	20,390,180
9,679	1,457,077	25,663,272	1,084,811	26,748,083
0,238	1,400,296	26,146,346	976,991	27,123,338
4,847	1,563,105	29,196,190	1,322,723	30,518,913
9,775	1,351,371	27,699,889	1,217,121	28,917,010
15,132	1,508,666	31,922,580	1,669,197	33,591,777
0,612	1,535,926	34,074,698	1,916,630	35,991,329
4,713	1,924,042	40,805,947	2,346,069	43,152,019
7,816	1,958,373	39,256,330	2,844,502	42,100,832
5,427	1,895,116	43,518,104	2,602,858	46,120,962
3,208	1,788,768	29,385,273	2,053,222	31,438,495
3,267	1,802,063	32,199,058	2,252,319	34,451,377
2,961	1,857,652	32,404,978	2,504,867	35,909,845
8,700	1,897,603	33,810,570	2,716,614	36,527,184
0,840	1,791,072	31,829,733	2,736,838	34,566,571
72,104	1,425,592	31,737,925	2,816,342	34,554,267
74,680	1,993,188	45,918,663	4,383,100	50,301,763

6,148,096	357,575	6,505,671
3,660,764	258,466	3,919,230
2,549,189	182,715	2,731,904
1,770,555	222,293	1,992,848
3,239,322	265,501	3,504,823
1,529,676	337,523	1,867,199
2,049,716	514,556	2,564,272
4,339,151	471,005	4,810,156
2,860,961	350,492	3,211,453
3,356,412	496,376	3,852,788
2,888,678	169,866	3,058,544
2,275,003	- - -	2,275,003
2,962,424	279,292	3,241,716
1,472,996	35,389	1,508,385
1,379,653	- - -	1,379,653
2,092,133	62,501	2,154,634
1,688,494	99,315	1,787,809
- - -	- - -	- - -
2,823,143	- - -	2,823,143
1,737,027	- - -	1,737,027
52,209	- - -	52,209
862,650	- - -	862,650
775,824	- - -	775,824
845,935	- - -	845,935
383,939	- - -	383,939
2,435,082	- - -	2,435,082
1,442,267	- - -	1,442,267
3,747,307	- - -	3,747,307
5,776,615	- - -	5,776,615
1,542,154	- - -	1,542,154
4,818,273	- - -	4,818,273
4,677,977	- - -	4,677,977
7,333,480	- - -	7,333,480
8,179,016	- - -	8,179,016
5,968,419	- - -	5,968,419
9,590,856	- - -	9,590,856
12,448,135	133,278	12,581,413
11,885,220	264,558	12,149,778
17,961,243	- - -	17,961,243
3,890,541	- - -	3,890,541
5,609,510	- - -	5,609,510
5,071,328	- - -	5,071,328
8,008,627	- - -	8,008,627
6,014,233	- - -	6,014,233
4,261,256	653,659	4,914,915
15,412,586	1,119,081	19,895,203

1,800,152																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
-----------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--