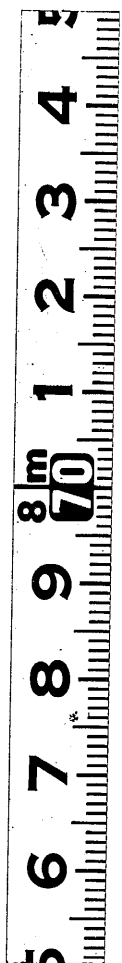


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A *n*
REPORT
 FROM THE
COMMISSIONERS
 Appointed to
 Take, Examine and Determine
 THE
DEBTS
 Due to the
Army, &c.

Printed in the Year MDCCXIII.

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TO
THE
COMMISSIONERS

OF THE
REVENUE

Printed in the Year 1712

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your Obedience and Duty...
with the utmost Accuracy...

we are now presenting to your
Consideration, and to the
Consideration of the Publick, the
Account of the Receipts and Issues
of Her Majesty's Exchequer, from
Michaelmas 1709, to Michaelmas 1712.

REPORT
FROM THE
Commissioners, &c.

YOUR Commissioners, since their last
Report, have finished a General State
of the Receipts and Issues of Her
Majesty's Exchequer, from *Michaelmas*
1709, to *Michaelmas 1710*, and from *Michaelmas*
1711, to *Michaelmas 1712*, being
Two Years more of the Time Allotted for
their Enquiry into the Accompts of the King-
dom; which they humbly offer to your Con-
sideration, with their farther Remarks on feve-
ral Misapplications and unwarrantable Practices
in Persons concerned in the Management and
Disposal of the Publick Revenue.

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We begin with those relating to the Oeconomy of the Army, which in our Opinion have greatly contributed to that Exorbitant Expence, with which the War hath been carried on by this Nation: And we hope what is here produced may answer the Expectation of the House, tho' we are forced to omit many Particulars for Want of Opportunity to examine the Deputy Paymasters on Oath, thro' whose Hands most of the Publick Money, issued for this Service, hath passed.

Mr. *Sweet*, Deputy Paymaster in *Holland*, could only give us Satisfaction as to some Mismanagements there; and we apprehending a strict Enquiry into them of Importance to the Publick, transmitted in *October* last a Precept to him at *Amsterdam*, requiring his Attendance on us, which we understood would be no Impediment to the current Service, he having before that Time been dismiss'd from his Employment: But instead of complying with our Summons, he desired an Indulgence of Six Months Stay in *Holland*, which being longer than the Continuance of our Commission, and a Request grounded on Reasons not fit otherwise to be acquiesced in, we renewed our Precept, and insisted on his Appearance, with such Books and Papers as would enable him to give us an exact Accompt of all the Publick Money he had Received and Paid during the Course of this War. His Second Answer was a Repetition of his First; and no Personal Information is, we believe, to be expected from him, without the Interposition of Parliament.

Mr.

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Mr. *Morrice*, Deputy Paymaster in *Portugal* is lately Dead, and we are totally disabled from looking into his Accompts. But the Paymaster-General hath sent over a Person to *Lisbon* to Examine and Prepare them.

Mr. *Mead*, Deputy Paymaster in *Spain*, is now arrived in *England*; but we have not been possess'd of any of his Papers and Books till very lately, and for that Reason do not pretend to offer our Opinions of his Accompts.

Whether any of these Circumstances have an Appearance of Prejudice to the Publick, is Matter of Consideration for the House. But they are such as must entirely justify your Commissioners in confining themselves to those Facts only, which were capable of being fully and clearly prov'd to them.

One of the Great Mismanagements of the Army is that of Paying Regiments without Establishments.

The Paymaster-General hath returned on Oath to us, that the Regiments of *Hogan*, *D'Assa*, and *Dalzel*, were paid by Authority of the General's Warrant only. Whereas, according to the best Information we can receive, no Regiment, Troop, or Company, ought to be Paid, without being first plac'd on some Establishment, Sign'd by the Crown, and Counter-sign'd by the Lord High-Treasurer, or Commissioners of the Treasury, for the Time being; and therefore the Generals could not regularly direct such Payments, unless the Crown had devolv'd this Power upon them, which does not appear by

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any Commission or Instructions to have been done. Nor can we understand how they could charge the Subsistence of several Regiments, serving in *Spain*, with the large Payments that have been made to a Body of *Catalans*, form'd there after the Battle of *Almanza*.

The Money given for Contingencies and Extraordinaries of the War is by the General's Commissions subjected to their Directions, because it was impossible to settle any exact Establishments for those Expences, especially in the distant Parts of the War. But to increase the Number of Forces beyond what was fixed by the Crown, and provided for by Parliament, is plainly raising Men, and consequently Money, without the Consent of either.

As some Regiments have been Paid which were never placed on any Establishment, so we find others Paid before they were Established. The Regiment of *Evans* received 9029 *l.* 3 *s.* 2 *d.* from the Time it was raised to the Twenty-fourth of *December* 1703. when it was first placed on the Establishment for *Flanders*. The Regiment of *Pearce* received Pay from the 8th of *January* 1705-6. when made Dragoons, to the 24th of *December*. The Regiment of *Nassau* from the 12th of *July* 1706. to the 24th of *December*. The Regiments of *Tyrrell* and *Fielding* from *April* 1711. when they came from *Ireland*, to this present Time. The Regiment of *Rochford* from the 27th of *August* to the 22d. of *December* 1709. The Regiment of *Dubourgay* for the Year 1709. The Earl of *Galway's* Spanish Regiment of Foot for the same Year. But
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of this last Regiment we have received so very uncertain an Account, that there seems to have been an unnecessary Expence drawn on the Publick, by providing for it, as well when placed on Establishment, as when not. For Captain *Henry Pullein* hath Deposed, That he had a Captain's Commission in it, Dated the Sixth of *April* 1709. given him by the Earl of *Galway*; That he arrived in *Portugal* in *June* following, when he heard the Regiment were taken Prisoners; that he only found Two or Three Officers there, but never saw any private Men, nor ever heard that any Musters were taken. The Commissary, and the Paymaster-General, have likewise both deposed, that they never saw any Muster-rolls: But there was a List of Prisoners returned to the Paymaster, after this Regiment was supposed to have been taken by the Enemy, wherein is no more than the Name of one private Man inserted; which hath created a Suspicion, that it was an Imaginary Regiment only, and never actually raised.

Some Regiments have been placed on several Establishments at the same Time; *Farrington's* was provided for by Parliament in the Year 1707, on Three Establishments, (*viz.*) on that of the 40,000 Men in *Flanders*; on that of the 20,000 Men in *Flanders*; and on the Additional Establishment for *Spain* and *Portugal*. *Mordaunt's* and *Maccartney's* were provided for on the Establishment of the 20,000 Men in *Flanders*, and on the Additional Establishment for *Spain* and *Portugal*. *Hill's* and *Hotbam's* were put in both the Estimates for *Spain* and
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Portugal for the same Year, and twice provided for by Parliament. The Sum of 90954 *l.* 19 *s.* 2 *d.* was given more for these Five Regiments than was applied to their Use: But Mr. *Brydges* alledges, that so much of this Sum as relates to the Regiments of *Mordaunt*, *Farrington*, and *Maccartney*, was Issued for the Pay of some Foreign Corps.

Other Regiments have been Paid different from their Respective Establishments: That of *Elliot* was placed in the Years 1705 and 1706, on the Establishments of the 40000 Men in *Flanders* at 44 *l.* 11 *s.* 4 *d.* per diem, but Paid by Mr. *Brydges* at the Rate of 39 *l.* 15 *s.* 8 *d.* Those of *Lalo*, *Farrington*, and *Maccartney*, were in the Years 1705 and 1706, on the Establishment of the 20000 Men in *Flanders*, at 42 *l.* 10 *s.* 0 *d.* per diem, but paid at 39 *l.* 8 *s.* 2 *d.* That of *Hamilton* was on the Establishments of *Spain* and *Portugal* in the Years 1709 and 1710, at 42 *l.* 10 *s.* per diem, but Paid at 39 *l.* 8 *s.* 2 *d.* That of *Mordaunt*, in the Year 1707, was on the Establishment at 42 *l.* 10 *s.* per diem, but Paid at 39 *l.* 8 *s.* 2 *d.* That of *Farrington*, in the Year 1707, was on the Establishment at 42 *l.* 10 *s.* per diem, but Paid at 39 *l.* 6 *s.* 2 *d.* 1 *q.* That of *Maccartney* in the same Year was on the Establishment at 42 *l.* 10 *s.* per diem, but Paid at 39 *l.* 8 *s.* 2 *d.* That of *Blosset* was on the Establishment at 36 *l.* 2 *s.* 2 *d.* per diem, but Paid at 32 *l.* 10 *s.* 2 *d.* from whence it is observable, that there was given by Parliament a considerable Sum more than was applied to this Service, or is yet otherwise accounted for. As

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As these Regiments have received less than their Establishments, so that of *Carles* hath received 1819 *l.* 13 *s.* 6 *d.* more; it being placed on the Establishments for the Years 1708 and 1709, at 38 *l.* 18 *s.* 6 *d.* per diem only, and Paid at the Rate of 42 *l.* 10 *s.* 0 *d.*

A farther Charge hath been occasioned by Paying Regiments on Two Establishments at the same Time. The whole *Scotch* Forces (consisting at the Union of One Troop of Horse-Guards, One Troop of Grenadier-Guards, Two Regiments of Dragoons, One Regiment of Foot-Guards, Three Regiments, and Three Independent Companies of Foot, the Garrisons of *Fort-William*, *Dunbarton*, *Edinburgh*, *Sterling* and *Blackness*, with the General Officers and Artillery Companies,) were Paid both on the *English* and *Scotch* Establishments from the 24th of *December* 1707, inclusive, to the 1st of *January* exclusive.

We cannot take upon us to declare, whether all or any of these Payments can be accounted for otherwise than by subsequent Authorities to justify what was at first Irregular: Nor whether such Authorities when obtained are Warrantable and Legal. But here we beg Leave to state a very unusual Proceeding in Relation to a Payment made to Major-General *Maccartney*, who, as Commander in Chief of an intended Expedition to *Canada*, was, by the Establishment for that Purpose, to receive 10 *l.* per diem from the 1st of *March* 1708-9.

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But instead of Issuing this Pay, as it became due, a Warrant was granted the 1st of April; Counter-sign'd by *Robert Walpole*, Esq; then Secretary at War, for the immediate Payment of 3650 *l.* (being the Amount of it for a whole Year) to Major-General *Maccartney*, or those claiming under him; tho' he should Die sooner in the Service.

Pursuant to which the Paymaster, *Mr. Howe*, on the 7th of April Paid in Part 840 *l.* whereof 42 *l.* was deducted for Poudage, and 2 *l.* 10 *s.* for Hospital. But soon after Major-General *Maccartney* falling under Her Majesty's Displeasure; and the Command of the Expedition being given to Major-General *Whetham*, he refus'd to comply farther with this Extraordinary Warrant.

By a Writing dated the 8th of April, Major-General *Maccartney* acknowledged, that Captain *Robert Gardner* had advanc'd to him and his Family several Sums, amounting exactly to 3650 *l.* In Consideration whereof he assign'd to Captain *Gardner*, or Order, all his Right and Title to the like Sum given him by the Warrant above-mentioned; and as a farther Satisfaction, promised to procure another Warrant for the same Sum in *Mr. Gardner's* own Name, and for his proper Use; which was accordingly done.

This Second Warrant, Counter-sign'd by the Earl of *Godolphin*, Lord-Treasurer, bears Date the 10th of December 1709. and is drawn in Terms agreeable to Major-General *Maccartney's* Promise. But is grounded on a Suggestion, that

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that *Mr. Gardner* had disburs'd 3650 *l.* for the Extraordinary Services of the War, for which, as *Mr. Gardner* himself hath deposed, there was not the least Pretence, he having only supplied Major-General *Maccartney* and his Family with Money for their own private Occasions. Besides it is plain, by his Account of this Debt, that a great Part of the Money was lent before he, or *Mr. Maccartney*, had any Knowledge of the Expedition. However he Received the 12th of *January* following 2854 *l.* 10 *s.* without any Deductions for Poudage or Hospital, which with the 795 *l.* 10 *s.* before received, made up the clear Sum of 3650 *l.*

A considerable Time after these Particulars had appeared to us, by the Accompts and Oaths of *Mr. Gardner* and *Mr. Merrill*, we received a Letter from Major-General *Maccartney*, writ at the Request of *Mr. Gardner*, which (being very Circumstantial) is here Transcribed at large, that the House may consider the Fact in all its Views.

Gentlemen,

*This inclosed Letter from Captain Gardner desiring me to acquaint your Honourable Board with the Circumstances and Considerations of a Warrant for 3650 *l.* now under your Examination, occasions you the Trouble of mine, to lay before you what I remember in that Proceeding.*

In December 1708, my Lord Godolphin propos'd to me the Command of an Expedition to Canada, on a Scheme recommended to her Majesty by the Commissioners of Trade, and projected by

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one Mr. Veich, which having by his Lordships Orders considered, I returned the Papers to the Lords of the Cabinet Council, with such Alterations as their Lordships then approving of, Comanded me to attend them frequently at the Cock-pit; and that I should procure all possible Intelligence and Information of the Places and Necessaries, &c. for better effecting of this Service, of which the Expence and Pains should be considered in the Establishment.

The Pay at first proposed to me was 5 l. per Day, to which I made no Objection in View of Proceeding to the Government of Jamaica, when this Expedition should be ended, and of leaving my Pay, as Colonel, at Home, to subsist my Family while Abroad.

Sometime in January my Lord Godolphin told me, That Her Majesty having Occasion to oblige the Duke of Newcastle, by giving a Regiment to Mr. Sutton, it would be kindly taken if I could submit to the Disposal of mine then in Flanders, but that I should propose some Equivalent in Writing. Accordingly I gave his Lordship a Memorial, of which Mr. Gardner will present you a Copy; and thereupon my Pay was augmented to 10 l. per Day, and one whole Year agreed to be advanced to me on the Considerations therein mentioned. The Warrant granted me according to this Agreement for 3650 l. I assigned to Captain Gardner, who supplied me with Money during my Attendance and Expensive Preparations, and of which he received some part before I had the Misfortune of being Dismissed from Her Majesty's Service.

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But this first Warrant Admitting of Deductions, and the Pay-Master-General making Difficulty of Paying the Remainder.

I again applied to the then Lord Treasurer, and the then Secretary at War, for Redress, and the Performance of their Engagement, that since I had at their Desire given up my Regiment and Pay as General Officer in Flanders, and Borrowed Money to provide my self for this Expedition, my Creditors and Family ought not to Starve, tho' according to Mr. Howe's Explanation of the Warrant I was not yet dead.

On this Application my Lord Treasurer promised to procure a second Warrant, which tho' for the whole Sum of 3650 l. should serve only to obtain the Unpaid Remainder of the first: And I then going a Volunteer to Flanders, pray'd that this Warrant might be made payable to Captain Gardner, to whom the whole Money was then due.

If in this plain Relation I have omitted any thing you are desirous to be informed of, or if by waiting on you in Person, you think I may give your Honourable Board any further Satisfaction, I will readily Obey your Orders, to

Gentlemen,

Your most Humble and

Most Obedient Servant

Signed,

G. MACARTNEY.

November 11, 1712.

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This Letter is so far from Removing the Irregularity of the Payment, that it adds some Circumstances, which are more Aggravating, than what had yet appeared to your Commissioners. But, before we proceed to any Observations, we must acquaint the House, that the Memorial (which Mr. *Macartney* presented to the Lord *Godolphin*, and of which he says we were to Expect a Copy from Mr. *Gardner*) is either lost or withdrawn. 'Tis not to be found in the Treasury, nor in the Office of the Auditors of the Imprests; and Mr. *Gardner* declares on Oath, that he neither hath the Original, nor any Copy; which deprives us of the Opportunity of Examining into the Grounds and Reasons of this Secret.

But from what hath been proved to us, the first Warrant seems to be an indirect Disposition of Appropriated Money, which ought not to have been paid but for Services performed; and the Clause ordering the Advance of a Years Pay, tho' the Major-General should dye sooner, is not to be justified.

If then the first Warrant should be thought blameable, the second perhaps will be judged more so, when it is considered, that it was not only grounded on a false Suggestion, and contained a Direction to exempt this Payment from the Customary Deduction of Poundage and Hospital, but was procured at a Time, when Major-General *Macartney* was under Her Majesty's High Disfavour, and when Major-General *Whet- ham* had actually a Right to the Pay, as succeeding into his Command. By which means, if the Expe-

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Expedition had taken Effect, the Government had been put to a double Expence.

Major-General *Macartney* might have Reason to apply to the then Lord Treasurer, and the then Secretary at War, for Redress (as he calls it,) and insist on the Performance of their *Engagements* to him, since he had at their Desire given up his Regiment, and Borrowed Money: But this is no Argument, that they could at that Juncture, consistent with their respective Trusts, and without Deceiving her Majesty, Procure him an Equivalent, or Undertake to Pay his Debts out of the Publick Money; or that Mr. *Howe* had not a more strict Regard to his Duty, in refusing to comply with the first Warrant.

Nor is the Advancement of the Pay, from 5*l. per diem* to 10*l.* to be Justified by what this Letter urges. For the Account there given, is rather an Accusation of those concerned in it, as Bartering away the Publick Money to gratify Private Interests and Sollicitations.

However, when the Pay was settled, he might with Justice, had he continued in Command, have claimed it as it became due out of the Money appropriated to that Service. But, as the Case stood, there was no Pretence whatsoever for Paying the Sum in Question. For he could not claim it, as Commander in Chief, because (as has been said) he was not so, when the second Warrant, which took Effect, was granted, and the Expedition it self was totally laid aside. Nor could he claim it as an Equivalent for his Regiment, because any such Bar-

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gain was Illegal, and could by no means subject the Extraordinaries of the War to the Conditions of it.

Now whether the Person, who received the Money, remains Accountable to the Publick for it, or whether he is not in some sort Discharged by the Warrants, is a Question proper only for the Decision of the House.

Another Instance of Mismanagement in the Army, is, Mustering the Troops compleat.

The Deputy Commissary in *Flanders*, Mr. *Marshal*, hath declared on Oath, That in the Beginning of this War he was directed by the Duke of *M——b* to Muster the Troops in her Majesty's Pay there Compleat, when Defective; That he received a Pistole *per Troop*, and Ten Shillings *per Company*, as a Gratuity or Perquisite, on every Muster from the subject Troops; That he never Mustered the Foreigners, only some Corps of them in the Year 1702, without having any Treaty, or Establishment, for his Guide; That he does not know of any other Person Employed in that Service, except Mr. *Armstrong*, who was once sent (as he has heard) to *Liege* to view part of the Augmentation Troops; That he received Gratuities on Account of the *Hanover* and *Hessian* Troops; That he applied to the Duke of *M——b* after 1702, for a Power to Muster the Foreigners in her Majesty's Pay, but never could obtain it.

The Deputy Commissaries in *Spain* have likewise declared on Oath, That by Order of their respective Generals, they always Mustered the sub-
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ject-Troops compleat, and signed the Rolls without viewing them, or knowing any thing of their Number or Condition, but that they never Mustered the Foreigners. Mr. *Pitt* received, as a Gratuity or Perquisite, on every Muster half a Pistole *per Troop* and Company during the whole Time of his being Commissary. Mr. *Craggs* refused all Gratuities for the Two First Years, after he was made Commissary, but the last Six Months received a Pistole *per Company*, and a *Moyeda per Troop*.

This Practise, we see, is grounded on the Generals Orders; on the Duke of *M——b's* in *Flanders*; on the other Generals in the other Parts of the Service, and it is justified by the Pretence of applying the Non-Effective Money to the Recruiting the Army; which is alledged, to have been so far from proving a Disadvantage to the Publick, that it hath been a Loss to those Officers, who were obliged to Recruit their respective Regiments, Troops and Companies, and to take it in lieu of Recruit-Money.

Notwithstanding which, your Commissioners think themselves obliged to take Notice, that those Warrants, or Orders, of the Generals, have been a direct Breach of the Law, an Occasion of great Expence to the Publick, and a Detriment to the Service.

First, They are a direct Breach of the Law. For, by the Acts of Mutiny and Desertion, the Commissaries are enjoined to Muster only Effectives, and that in a very precise and exact Manner. If the contrary Practise had been thought serviceable to the Publick, no doubt the Legisla-
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ture would have prescribed it in some of those Acts, which were only Temporary, and every Year capable of receiving any Amendments. But being constantly renewed in the same strict Terms, as to the Musters, tho' frequently altered as to other Points, they seem to be so many repeated Condemnations of this Practise.

Nor can your Commissioners be informed, that there was ever any Attempt in Parliament to make it Legal by those who directed it; and it may therefore be presumed, that they either did not think fit to own the Practise, or that they apprehended themselves under no Obligations to the Laws in this Case, as not extending to her Majesty's Forces abroad. But such a Construction can by no means be admitted, being inconsistent with the Design and Nature of Laws, intended to regulate the Army in Time of War, and to be a Rule to the Pay Master-General. For if the Effect of them should be restrained to the Forces at Home, which are but few, then the Troops in Service Abroad, which are the greatest Part of those in her Majesty's Pay, would be under no Discipline, the Publick Money squandered without any Method or Rule of Payment, and all the Ends of these Acts entirely defeated.

A further Proof of the Irregularity of this Practise is, that when it was judged proper to allow a Man *per* Company on the Muster-Rolls for Maintenance of Officers poor Widows, the Queen was impowered by a particular Clause to give such Orders to the several Commissaries. Which supposes the Crown could not other-
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wise have Legally done it in a Case that must be confess'd to be of great Encouragement to the Service. If then the Crown could not dispense with any Part of these Laws, your Commissioners conceive so Notorious and open an Infraction of them will never be Indulged or Justified in others, on any Pretence whatsoever.

This Practise was Unnecessary, as well as Illegal. For all the pretended Uses of it might have been Effectually and Regularly answer'd by Respits, if they had been made in the Manner prescribed by the Acts. But that having never been done during this Practise, the Commissaries have so long been Useless; the Officers made the only Checques on Themselves with respect to the Effectives; the Crown deprived of the Right of disposing of the Money arising by Respits, and that Power Transferred to the General.

But it has also been an Occasion of great Expence to the Publick, and a Detriment to the Service.

The Paymaster-General (as he urges in Apology for himself) was under an Obligation of Paying and Remitting more Money, than was sufficient for carrying on the Service. For the Troops being Muster'd compleat, and the Muster-Rolls being his only Guide, he was constrained to make his Payments full, though he had reason to believe the Troops were at the same time not above half Compleat, particularly those in the more remote Parts.

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The Earl of *Godolphin*, when Lord-Treasurer, Order'd him in 1707, to represent this Method of Mustering and Paying the Troops Compleat, as a Grievance to the Earl of *Galway* (General in *Spain* and *Portugal*), and he accordingly did it in very pressing Terms, as Occasioning great Losses to the Publick.

We are unable to explain how it came to be continued, after so just a Remonstrance against it; No Reasons appearing to us, Why those in the Treasury should Retract their Opinion of the great Losses occasion'd by it. For the Earl of *Galway's* Return to Mr. *Brydges's* Representation, is no Answer to the Objections, but a Confirmation of the Truth of them.

So little Regard was afterwards had to this Complaint, that in the Year 1709, on raising Six Regiments of Dragoons in *Portugal*, the Earl of *Galway* Issued Warrants to the respective Colonels of those Regiments to reduce each Troop to Thirty One Private Men; and that, having that Number on the Spot, they should pass as Compleat, though by the Establishment they were to consist of Forty-five.

On a Computation of the Pay for the Fourteen Men *per* Troop from the 24th of *August* 1709, (which was the time when these Regiments were placed on the Establishments for *Portugal*) to the 9th of *July* 1711, there appears the Sum of 25893 *l.* to have been Sunk, or Misapplied, by Vertue of this Warrant.

After the Earl of *Galway* left the Service, this Method of Mustering the Troops compleat,
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was pursued by all the succeeding Generals in those Parts, till Her Majesty, highly sensible of the evil Consequences of it, and apprehending the Expence of the *Spanish* War would thereby become insupportable to Her Subjects, was Graciously pleas'd in 1711, to send Instructions to the Deputy-Paymasters there to Pay none but Effectives, and then the Inconveniencies of it, which had been so long submitted to, were owned and represented in their full Light.

But the whole Matter will be best explained by the Letters, Answers and Memorials of the Generals and Paymasters, and we are prepared to present Attested Copies thereof, when the House shall be pleas'd to call for them; together with the most Material Depositions relating to every other Subject in this Report. Whereby it is hoped you will receive Satisfaction, that we have stated no Fact without Evidence, nor advanced any Observation without Authority.

It might be added, that this Method hath been a further Occasion of Expence, by supplying Provisions, Transports, Cloaths and other Necessaries, according to the full Establishments; and the Troops (as is before said) being every where defective, and in some Parts of the War not above half Compleat, the Loss on these Heads must be proportionable to the Deficiency.

We cannot yet form any Representation of the Produce of the Non-effective Money, or compare it with the Expence of Recruiting; because the Paymaster-General hath only exhibited to us some Abstracts thereof, return'd from his

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Deputies Abroad, which he cannot Attest as Perfect Accounts. Nor can we receive any more certain Information in this Matter from Mr. *Leffever*, who was Secretary to the General from the beginning of the War in *Portugal*. For he Deposes, that the Book, in which he kept an exact and distinct Accompt of all the Non-effectives in *Spain* and *Portugal*, was taken from his Office some time before he left *Lisbon*; and that the Loss of this Book disables him from giving an Account of the Non-effective Money, which he could otherwise very particularly have done. It cannot therefore be determined, Whether the Loss hath fallen on the Publick or the Recruit-Officers? But, on which Side soever it hath fallen, the Practice is equally culpable, and will avail little to the Vindication of those who directed it.

'Tis highly probable the Loss hath only affected the Publick, otherwise it will be difficult to Account for the constant Contributions, which have been made to the Commissaries on every Muster by the subject-Troops, or for the Presents, which were given Occasionally by the Foreigners. For we cannot imagine that they would make Presents, or allow Perquisites, for what they found an Injury to them.

However that be, the Demand, or even the Acceptance of Gratuities on Musters from the Troops by the Commissaries, if it is not to be accounted a Corruption in them, it hath at least the appearance of it, and must be admitted to be in some Degree a breach of their Duty; or, it must be granted, that (as they Plead in their

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own Defence) they could be guilty of no Breach, because they lay under no Obligation, and received their Offices, as Offices of Form, and not of Duty.

What hath been hitherto said relates only to Her Majesty's subject-Troops. But the Mismanagements have been yet Greater and more Gross with respect to the Foreign Forces in *British* Pay; they never having been Muster'd at all. For, neither the Review made by Mr. *Marshall* in Conjunction with the *Dutch* Commissary without Treaty or Establishment for his Guide, nor that Reported to be made by Mr. *Armstrong* of a particular Corps at *Liege* can be accounted Musters, no Lists thereof being returned to the *British* Commissaries, or Paymasters.

But if it should be insisted on, that these were Musters; it is extraordinary that (such as they were) they should be Discontinued, and that the Commissary's Application to the Duke of *M——h* for an Order to Muster them in succeeding Years should be Unsuccessful.

The Reason given to support this Practice, as it concerns the subject-Troops, ceases with regard to the Foreigners. For they, or their respective Princes, are allow'd both Ordinary and Extraordinary Recruit-Money, besides their constant Pay; as appears by the several Treaties, Conventions and Stipulations with them; and there is not the least colour for their being Muster'd Compleat when they were Defective, nor any Excuse for those who refused to give Power for their being Muster'd at all. Because the Publick, Paying always Compleat, is thereby e-

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vidently Defrauded, and, in Effect, Pays twice for the same Thing.

Your Commissioners would not Insinuate, that the Restraining the Commissary in *Flanders* from Mustering the Foreign Troops, was an Implied or Secret Article in the Stipulation for the Deduction of Two and an Half *per Cent.* from their Pay. But it is very remarkable, that the Warrant for the Deduction bears Date in 1702, and that since that Year the Foreigners in Her Majesty's Pay only have been under no Regulation, tho' we are informed, those in the Service of the States General were constantly Mustered.

We cannot omit observing farther, that the Payments of the Extraordinary's to the Foreigners in the *Low-Countries*, in the Joint Pay of Her Majesty and the States General, have been made Pursuant to the Certificates of Mr. *Van Slingerlandt* (Secretary to the Council of the States) without the Examination or Concurrence of any appointed by Her Majesty, till of late. Now it is in no sort evident to us how such Certificates can be received as Vouchers in passing the Accounts of the Paymaster, or how an Order of the States can charge the Publick Money of *Great Britain*; And yet since the beginning of the War no less than the Sum of Five Hundred Ninety Seven Thousand Seven Hundred Seventy One Pounds Seventeen Shillings and Five-pence Farthing hath been thus paid on this Head only.

This Practice of Mustering Compleat was never directed here in *England*. Mr. *Crawford*, Deputy Commissary General, hath Deposed, That he

he takes it to be Illegal, and that he gave Orders not only to the Deputies in *England*, but to all the Deputies Abroad, to Muster only Effectives, and the Men allowed in each Regiment for the Support of Widows, and Servants to Officers.

However the Musters have been made without due Regard to the Acts of Mutiny and Desertion, or to the Instructions given to the Deputy Commissaries; some Instances of which were represented to the House the First Session of this Parliament by a Committee appointed for that Purpose; and some others have since appeared to us.

Several Persons, who have long served in the First Regiment of Foot-Guards, have declared on Oath, That for the last Two Years there have not been in any one Company of that Regiment above Forty-eight, and sometimes but Thirty-six Men; whereas there should have been Sixty-five besides Servants, (before they were lately reduced); that the Names of several Persons were inserted in the Rolls, who were never Listed nor seen in the Regiment, and others certified Sick by the Chirurgeon without his seeing them, or knowing any Thing of the State of their Health.

The same Irregularities have been practised in other Regiments; but we are the less particular, because they are very Notorious.

There is a Pretence of Mustering in *Scotland*, but the Rolls have always been returned compleat, and by the Acknowledgment on Oath of several Officers belonging to the Regiments of Dra-

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Dragoons there, and of Mr. *John Campbell*, late Contractor for Providing Forage, The Troops have ever since the Union been generally Six or Seven less than their Compliments, besides the Officers Servants, and Two Haughtboys returned in each Troop, when never any were Muster'd, except a few in General *Echlin's* Regiment, and that for a short Time only.

This is confirmed by the Oath of Mr. *Rutherford*, in whose Name the Commission of Muster-Master was Issued, Dated the 20th of July 1709, and who Executed that Office; but by an Agreement with one Mr. *Elliot*, a *Lace-man* in *York-Buildings*, (for whose Use this Commission was obtained) he was to receive only Six Shillings and Eight Pence out of the Twenty Shillings *per* Day, payable to the Commissary by the Establishment, and was also obliged to give Mr. *Elliot* the Perquisites of Two Guinea's *per* Troop, and Ten Shillings *per* Company, allowed by them on each Muster.

Your Commissioners therefore are not surpris'd to find, that the Publick hath suffered by false Musters in *Scotland*, when the Office of Muster-Master was given to a Person unqualified for it, and he employed a Deputy (for Mr. *Rutherford* owns he was no more, though named in the Commission) on so hard Terms. Besides Mr. *Elliot* was at this Time Agent to the Earl of *Hindford's* Regiment; an Office not Consistent, as we apprehend, with that of Muster-Master.

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The Ill Consequences of these False-Musters appear likewise in the unnecessary Expence of Forage for the Dragoon Horses. For they were very defective, as well as the Men, and the Certificates from the Officers to the Contractors were also Compleat. Mr. *Cochran* confesses, That when he was Contractor, he received the Queen's Bounty-Money for near Three Hundred Horses more, than he provided with Forage.

The Management of the Hospitals is another Grievance of the Army, and we therefore lay before you such Informations, as we have received, of the excessive Charge in furnishing Provisions for them, particularly those in *Spain*; Together with the Hardships the Sick Men there have endured by the Scarcity and Unwholesomeness of the Provisions, and by the great Frauds of the Persons, who provided Beds, Medicines and other Contingencies for them.

Doctor *Le Cane* Deposed, That he attended the Hospitals in *Spain* for some Time; That he observing the Accounts of Mr. *Marks*, the Director, to be very Extravagant, refused to Sign them, which as Physitian he was required to do; That during the Three Years *Marks* continued Director, each Sick Man cost the Publick Two Shillings and Six-pence a Day, besides Five-pence deducted from the Regiment; That *Marks* allowed the Recovering Men (which were generally one half) only Five-pence *per* Day to provide for themselves, and Charged to the Government Two Shillings and Six-pence

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for each of those Men; That this Management continued from the Year 1706 to June 1709, when *Marks* was dismiss'd.

These Hospitals were for the Years 1706, 1707, and 1708, Paid out of the Poundage of the Army, which being principally intended for *Chelsea-College*, a great Debt and Expence hath arisen on that Head.

In June 1709, a Contract was made with *Dr. Le Cane* at Ten-pence *per* Head from the Government, and Five-pence *per* Head from the Regiments. This Contract continued above a Year, during which time the Men were very well supplied, as is proved to us by the Oaths of *Mr. Duret* Chaplain, and *Mr. Hay* Chirurgion to the Hospital, though Provisions were as dear as when *Marks* furnish'd them.

By comparing the Rates of this Contract with those allowed to *Marks*, it is plain, that the Provisions for one half of the Men cost the Publick more than double what it might have been furnish'd for, and that for the other half the Publick paid Six Parts in Seven, more than the Sick received.

As to the Scarcity and Unwholesomeness of the Provisions furnished by *Marks*, not only *Dr. Le Cane* Physician, but *Mr. Chilcot* and *Mr. Hay* Chirurgions, have Sworn, That very often the Beef, and other Flesh, was Carrion, and that all the Provisions were generally so Unsound, as to occasion a constant Mortality. Besides, *Marks* did not furnish half the Quantity which he ought to have done. The Allowance to each Sick Man was Fourteen Spanish Ounces of Bread
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per Diem, and he seldom gave them more than Six. The Proportion was the same with respect to other Provisions, so that on these Two Heads he made as great an Advantage to himself, out of the Allowance to the Poor Men, as he had in the other Articles from the Publick.

Dr. Le Cane farther deposed, That *Mr. Watkins* (who was Director before *Mr. Marks*) received One Thousand Pounds to buy Bedding for the Hospitals, of which he expended very little; That the Sick Men lay on the Ground till the Magistrates of *Valencia* in Compassion supplied them with Bedding at their own Charge; That afterwards *Mr. Marks* received Three Hundred Pounds for the same Purpose, but never laid out any Part of it.

So great a Mismanagement could not have continued so long, without the Connivance, at least, of those Persons who were appointed by the Generals to be a Checque on *Mark's* Accompts. But he being now in *Germany*, his Native Country, we cannot arrive at a more particular knowledge of that Matter.

As to the Hospitals in *Flanders*, We have Examined *Mr. Cardonnell*, who Audited the Accompts, and *Mr. Faquerwell* and *Mr. Ammeon*, Chirurgions. The first informed us, that he left all the Accompts, except those of 1711, with *Mr. Sweet* in *Holland*, and that he could not charge his Memory with any Particulars. The other Two said, they Signed the Accompts only as a Matter of Form without Examining them.

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Mr. *Hudson*, the Director of these Hospitals, and Mr. *Sweet*, the Deputy-Paymaster, can give the best Information. But One is in *Flanders*, and the Other (as is before observed) in *Holland*; for which Reason, We cannot proceed in this Enquiry.

The same must be said with relation to the Hospitals in *Portugal*. For, tho' we find in Mr. *Brydges's* Accounts, great Sums of Money paid by Mr. *Morris* to Mr. *Bucknall*, Deputy Commissary there, and to Mr. *Keat*, sometime Director of those Hospitals, yet Mr. *Bucknall* being in *Portugal*, Mr. *Keat* at *Port-Mahone*, and their Papers not Transmitted to *England*, We cannot know the exact distribution of those Sums, or of any other Issued to them for that Purpose.

But the Mismanagements in the Hospitals Abroad, have not been more gross in their Kind, than those in *Chelsea-College*.

For it appears on Oath, That a great many Persons have been received into this Hospital, who never served in the Army, as Coach-men to the Governour and Deputy-Governour, Clerks to the Deputy-Paymaster of the Pensioners, Servants to the Officers of the House, and many more.

Others have been admitted by Forged Certificates, of which the Instances are too numerous to be all inserted here, and we will only mention Two.

Francis Core, Messenger to the War-Office in 1709, made Publick Declarations, that he could get any Person into the Hospital for Money.

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Whereupon Abundance of Poor People, Butchers, Alehouse-keepers, Bakers and Taylors, applied to him: Amongst others, *Salathiel Humphrys* gave him Six Guineas, *Nicholas Taylor* Eleven Guineas, *John Smith* Ten Guineas, and were all accordingly admitted, tho' none of them qualify'd.

Middleton and *Dumaster*, Serjeants in the Hospital, took Twelve Guineas from *Thomas Fletcher* for his Admission.

Several Persons, after their Admission, have been advanced in their Pay without any Qualification to Warrant such Advancement. They are too many likewise to be mentioned, but this Practice hath very much contributed to the Charge of the Hospital,

Some Persons, who were fit for Service, and some, who have sufficient Substance to support themselves, have been admitted, as *Evans*, *Holloway*, *Marks* and *Price*, with many more; which is contrary to the Intention of the Foundation, and hath also created an unnecessary Expence.

Another Abuse is the Defrauding the In-Pensioners of a great part of their Provisions.

It appears by the Depositions of *Spencer*, *Grimes* and *Hardy*, Pensioners there, That each Man's Allowance of Beef, when Boyled, seldom weighed above Six Ounces, and very often but Four, which according to the Establishment ought to have been a Pound, when Raw. The same Persons have Sworn, That the Provisions are very bad, and no ways answerable to the Contracts.

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The Contracts for furnishing Provisions have been made at much higher Rates than those for other Hospitals, and perhaps it is in some measure owing to the Presents the Contractors thought themselves obliged to give to the Governour and Lieutenant-Governour.

William Banks, a Butcher, deposed, That he furnished the Governour's Family with Meat, to the Value of 110 *l. per Annum*, and gave a Receipt for his Bill without receiving any Money.

Mr. Green, the Brewer, also Deposed, That he made a Present to the Governour of the Hospital of the Beer spent in his Family, which amounted Annually to 20 *l.* or more; and that about Fifteen Months since he was perswaded by *Mr. Crispe*, Clerk of the Hospital, to do the same to the Lieutenant-Governour.

The present Contracts are made on much worse Terms, than the former.

The State of the *Invalids in North-Britain* is this, *Mr. Walter Lockhart*, Intendant, by the Direction of the *Lord Godolphin*, paid the 23d of *December, 1708*, 5987 *l. 19 s. 1 d.* in Money to *Mr. Archibald Douglass*, Receiver-General, and gave him Certificates for 2978 *l. 1 s. 9 d.* more due on the Equivalent; both which Sums were a Stock to Maintain the Invalids.

When this Direction was given, the Money was placed out at Interest on good Security, which would in a great Measure have Supported them. But since it has been Lodged in *Mr. Douglass's Hands*, no Interest has been Received

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ceived for it, and they are Subsisted out of the Capital Stock, which in a short Time will reduce it to nothing, and leave them without any Provision.

There is Reason to apprehend the Expence of the War has been greatly increased by making *Remittances* Abroad, for the Army and Navy, on Terms very disadvantageous to the Government.

As to the *Remittances* for the Army in *Flanders*, *Sir Henry Furnesse* was Employed by the Treasury to make the best Bargains he could, and to be Accountable to the Publick for the Profit.

We have required these Accompts, and the Auditor of the Imprests, who is possessed of them, hath acquainted us, that he hath not yet been able, by reason of their Bulk, to go through them.

But we have Information on Oath, of an Advantage of One *per Cent.* and sometimes more, made by receiving Money at *Amsterdam*, and paying it in *Flanders*. *Captain Leathes*, Paymaster of the Train of Artillery, acknowledges, he received this Præmium to his own private Use. But whether the Deputy-Paymasters in *Flanders* and *Holland* had the same Benefit, cannot be known, unless *Mr. Sweet* and *Captain Cartwright* were in *England*.

The *Remittances* for the Forces in *Spain* and *Portugal* have chiefly been undertaken by Contractors, and the Contracts have been always made on Conditions much exceeding the Common Rates of Exchange. The same Method

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has been practised in Returning Money for the Use of the Navy and Victualling to *Spain, Portugal, the West-Indies, and other Parts.*

The Mismanagements in the *Cloathing* are as Great and Oppressive, as any in the Army; and we have not been wanting in our Endeavours to detect some Instances thereof, in Order to have laid them before you. But we are not yet prepared to do it so fully and clearly, as we desire to State every thing, which we presume to Offer to the House.

We have enquired into the Execution of the several Acts of Parliament, relating to the Issuing *Debentures*, for what remained due to Commission Officers, Non-Commission Officers, and private Men, serving in the last War, and find,

That the Earl of *Ranelagh*, late Paymaster-General, did, according to the Powers and Directions given him, make out *Debentures* for what was due to the Non-Commission Officers, and private Men, and took Security from the Persons appointed to receive them; That several of those Persons have not regularly and on Oath Accompted for them before the said Paymaster, nor returned the Unissued *Debentures*, as is directed by the Act.

But we cannot come to any exact State of what hath been paid, or accompted for, by Reason some of those Intrusted with the Payment of the private Men, have declined appearing before Us, tho' frequently Summoned; and others with their Securities are dead, and their Executors not to be met with.

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What therefore we have to offer on this Subject, is from a Return made on Oath by Mr. *Sloper*, who Issued most of the *Debentures* for the Earl of *Ranelagh*, from whence it appears,

That several Persons remain still Accomptable for above 60000 *l.*

That the *Debentures*, so Issued by the Paymaster, carried Interest; and those which were not discharged by the Purchase of *Irish Forfeitures*, have still Interest at Six *per Cent.* by a Parliamentary Provision.

That the Distance of the Place where the private Men served might be some Pretence for these Persons not Accompting with them within the Year; but we can see no Reason for their not doing it in so many Years, and consequently for not passing those Accompts with the Paymaster in some prescribed Time.

That there is ground to believe, the private Men, to whom these *Debentures* were due, are either Dead, or not likely to make any Claim. And the House will best judge, whether such Sums should remain in the Hands of private Men receiving a constant Interest for them without any Right whatsoever; or whether they might not rather be applied to the Publick Service.

We also find about Five Hundred and Eight of the *Debentures*, which were prepared by the Earl of *Ranelagh* in 1702-3, pursuant to the Certificates of the Commissioners for Stating the Debts of the Army, as due to the Commission Officers, have not yet been Issued, nor call'd

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for; and we may presume after so many Years will never be Claimed. They amount in the whole to 7126 *l.* 2 *s.* 6 *d.* which will be so much saved to the Publick, unless they should be taken out by Vertue of Fraudulent Administrations; a Practise we have Reason to suspect has been too frequent on this Occasion.

Soon after the Commencement of our Commission, we required Mr. *Whitfield*, late Paymaster of the *Marines*, to lay the Accompts of those Regiments before us; which after many Delays he did, but in a very imperfect manner.

We insisted on a more distinct Account, whereupon he (being then very ill) sent his Chief Clerk, Mr. *Sizer*, to us, who deposed, That the Accompts could not be made more perfect without Muster-Rolls, which Mr. *Lynn* the Commissary, had not returned.

In Answer to this, Mr. *Lynn* hath declared, That he could not make up the Muster-Rolls further than the 24th of *December*, 1709, for Want of the Ships Books and the Certificates from the Agents of the Commissioners for Sick and Wounded: Which Books and Certificates could not be had from the distant Parts of the Service, till those employed there came to *England*.

These Difficulties prevent our Stating the Accompts of the *Marines*. But it is obvious, that the Expence of the *Navy* is encreased by them.

The Pay of 8000 *Marines*, according to the Establishment, amounts to 128133 *l.* 5 *s.* per *Annum*.

The Pay of 8000 Ordinary Seamen to 98800 *l.* per *Annum*.

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The Extraordinary Charge therefore is 29333 *l.* 5 *s.* and how far it may be thought necessary to continue in Time of Peace, is humbly left to the Judgment and Determination of Parliament.

The next great Branch of Expence to the Publick is that of the *Navy*; and we here represent what hath occur'd to us on this Head.

First, we perceive considerable Ballances have continued in the Hands of the Treasurers, or their Executors after the Time of their Dismission or Death; which, notwithstanding the great Necessities of the Government, have lain long Unapplied to the Services for which they were intended.

About the Time of Sir *Thomas Littleton's* Death in *Decem.* 1709, there was in the Hands of his Executors and Instruments,

	l.	s.	d.
There remain'd in <i>Dec.</i> 1710,	66773	4	4 ³ / ₄
In <i>Decemb.</i> 1711,	62390	14	4
In <i>Decemb.</i> 1712,	22315	9	3 ¹ / ₂

The Ballance in Mr. *Walpole's* Hands the 31st of *July*, 1711, some little Time after his leaving that Imloyment, was,

Which had been reduced gradually, as by his Account on the 30th of <i>Septemb.</i> 1712, to	338653	14	3 ¹ / ₂
There remain'd <i>Dec.</i> 31, 1712,	19059	4	10 ¹ / ₂
	17212	8	3 ¹ / ₂

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The Reasons given for this Practise are, That the Treasurers ought by their Instructions to detain Money in their Hands, when they are displaced, for Satisfying Defalcations, &c. and for Defraying the Expence of passing their Accompts.

But we cannot find the first Argument favoured by a reasonable Interpretation of the Instructions; nor is there any just Pretence, why the whole Ballances, in the Hands of the preceding Treasurers, should not be immediately Paid over to their Successors. On the contrary, there is very good ground for doing it, to avoid the Charge of keeping Clerks and other Instruments for Displaced, or Dead Officers, and that the Money might be Employed towards carrying on the Current Service.

AS to the Defraying the Expence of their Accompts. This is by no means a Method proper to hasten the passing them; and that Allowance, if thought necessary, might be made several Ways less prejudicial to the Publick, than by the Detention of so great Sums as usually have rested in their Hands.

For this we have the Opinion of the Commissioners of the Navy, who, as they are the sole Examiners, so they are in Consequence the sole Judges of the Treasurers Accompts, tho' they do not finally pass them.

We also find large Imprests Granted in the time of each Treasurer since the Revolution. Whereof there remained Uncleared the 31st of October 1712, the Sum of 607851 l.

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For which it is alledged, That the Accounts have either not been brought into the Comptrollers-Office, or not sufficiently Vouched, or that the Accompts or some of them are before the Comptroller, and under Examination, or that the Parties are Abroad, and have Wages due to them, which will not be allowed till their Imprests be cleared, or that when the Treasurer brings the Imprests to Account in his Leidger they are allowed him in Part, or the Whole; and the Parties are set *In super* in the Exchequer.

But these Allegations cannot, we presume, be admitted as sufficient. For the Accompts ought to be brought in every Year, where the distance of Place will permit, and the large Sums, which have been Imprested to the Store-keepers and Clerks residing in *England* from 1704, should have been long since Accompted for. Whereas no effectual Care hath been taken to compel them to it, and they seem too much left at their own Liberty, to the great Damage of the Publick.

Tho' they are to be set *In super* in the Exchequer, when the Imprests are allowed to the Treasurer, yet the Treasurer's Accompts are so long generally in passing, that the Parties are often Dead or Insolvent before that is done, and of those, which have been set *In super*, there does not appear any considerable Sums to have been Accompted for.

There are some Imprests before 1702, which have neither been Accounted for, nor set *In super*, nor mentioned in the Treasurer's Leidger
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and other Sums have been very lately repaid to the Treasurer in Money, which have been so long Imprested, that the Interest would have Equalled, if not Exceeded, the Principal; to the great Loss of the Publick, which paid Interest for that Money, as well, as to the Disadvantage of the Service.

We should next lay before you the Management of the *Commission for Victualling Her Majesty's Navy*; which, as it hath the Direction of so large an Article of Expence, is of great Consequence. But some Instances of Notorious Imbezelmets and Scandalous Abuses in Her Majesty's Brew-House, and in the Contracts for furnishing the Navy with Beer, having been lately Examined and Censured by Parliament, the House wants less Information of the Frauds committed in this Office, than of others concerned in the Disposal of the Revenue of the Kingdom.

However we have not neglected to enquire farther into the Proceedings of this Commission, and find, that the Purfers, in Combination with the Agents and Store-keepers, have carried on their Fraudulent Practices in all other Species of Provisions, as well as Beer, to the Detriment of the Government, and to the Injury and Discouragement of the Seamen.

By the Evidence of several *Bakers* at *Portsmouth*, and other Out-Ports, it appears, That for many Years Barley, Rye, Pease, and often Damaged stinking Wheat, have been made use of in Bisket furnished to Her Majesty's Stores; That this Practice has been Represented to the Com-

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Commissioners of the Victualling, but the Persons Informing have not met with due Encouragement; That the Publick has paid Eight and Twenty Shillings an Hundred for Bisket, which being half made of Barley might have been bought for Thirteen or Fourteen Shillings in ready Money.

These Abuses have not been confined to the Out-Ports, but practised by the *Bakers* who have served this Office in *London*. Several of them have declared, that they have mixed Barley and other Grain with their Flower, and that they were told by the Commissioners at their Board, that notwithstanding they were expressly obliged by their Contracts to make their Bisket of Wheat only, it was not expected they should comply with that Article.

Samuel Warren, who has been employed many Years as an Assistant to the Clerk of the Stores in the Bakehouse-Yard Deposited, That he has often complained of the Badness of the Bisket, and that several Parcels have been taken into the Stores, after he had Represented to his Superior Officers, and sometimes to the Commissioners, that they were unfit for Use; That he is apprehensive his frequent Complaints have Occasioned his falling under the Displeasure of the Commissioners.

We must observe with respect to this Practice, That the Publick has not only paid as high Rates for Bisket, as if it had been agreeable to the Contract, and made of sound Wheat; but that such Mixtures being very Unwholesome, and apt
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to decay in long Voyages may have been pernicious to the Service.

Nor will it be improper here to take Notice of some Irregularities in the Contracts for furnishing Bisket.

Mr. *Henry Parsons* Contracted on the 8th of *November 1708*, to deliver 5000 Bags at 13 s. 6 d. per Hundred, and on the 29th of the same Month agreed for 5000 more. He was to have 14 s. per Hundred for the whole, and to Deliver it by Monthly Proportions before the end of *March* following.

Of this Quantity he Delivered only 1753 Bags, within the Time limited by the Contract, and no more than 4076 in the whole, being releas'd from the Remainder by the Commissioners on the 26th of *May 1710* for 250 Bags of Bisket.

The Commissioners have laid before us Copies of Letters from Mr. *Parsons* with the Minutes of their Proceedings in relation to them. By which it appears, That upon Mr. *Parsons* Representing, that the Rise of Wheat, and several Disappointments in bringing his Meal to Town, had Disabled him from Answering his Contract, they entred into New Agreements with him for large Quantities. He was to deliver a small Proportion for 14 s. on his Old Contract, and the rest at 22 s. 25 s. and 26 s. a Hundred; but he did not comply with his Old Contract in any one Instance.

Mr. *Joseph Holloway* Contracted on the 22d. of *October 1708*, to Deliver 400 Bags at 12 s. per Hun-

Hundred. But, the Price of Corn rising soon after, he did not perform it.

We will not take upon us to determine, how far this Indulgence was consistent with the Justice of the Commissioners, or upon what Inducements it was extended to Mr. *Parsons* and Mr. *Holloway* only, when other Bakers, as they have Deposed, were obliged to make good their Contracts, tho' at a considerable Loss. Mr. *John Hill*, formerly a Clerk to the Store-keeper at *Plymouth*, hath Sworn, That whilst he was in that Employment, Provisions were often charged to Purfers, which they never took on Board; That Provisions were Sold out of the Queen's Stores; That Bills were made out to Bakers and Brewers for large Quantities of Bread and Beer, which they never Delivered; That these Frauds were carried on with the Knowledge of Mr. *Axton* Store-keeper at *Plymouth*; That by his Order a Loading of Beef and Pork was taken out of the Queen's Stores in *April 1709*, and deliver'd to the *Dursley Galley* belonging to the said *Axton*; That in *July* following, 160 Bags of Bisket, Consigned to the *Sunderland*, were likewise by Mr. *Axton's* Order put on Board a Sloop, and afterwards Relanded, and Sold a Second-time to the Queen by one *Williams* a Baker.

These Facts are supported by the Oath of *Thomas White*, a Marriner, who Deposed, That he assisted in carrying the Beef and Pork to the *Dursley Galley*; and in Relanding the Bisket at *Williams's* Warehouse.

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From the Accompts, which have been laid before us, the Frauds of Purfers in Selling Provisions are very apparent.

John Steel, Purfer of the *Medway*, Indented at *Plymouth*, between the 4th of *April* and the 16th of *August* 1709, both Inclusive, for Six Months Provisions for 365 Men, and received the full Proportion of some Species, and the greatest Part of all the others. The same Ship is charged with Provisions for 365 Men for Twenty Eight Days at *Biddeford* on the 24th of *June* 1709, and with the same Quantity at *Milford* the Day after. But by the Captain's Journal we find, the Ship was not at *Biddeford*, and that only a small Quantity of Beer was taken in at *Milford*.

Owen Carthey, Purfer of the *Deptford*, is charged at *Biddeford* with 14 Days Provisions for 280 Men on the 15th of *August* 1709, at which Time this Ship, by the Captain's Journal, was in the Sound at *Plymouth*.

Middleton Walker, Purfer of the *August*, is charged with 28 Days Provisions at *Biddeford* on the 8th of *June* 1710. But from the Captain's Journal, it appears this Ship never touched at *Biddeford* during that Month.

Mr. Kelly, Agent Victualler at *Biddeford*, being Examined concerning the Provisions charged to the several Ships abovementioned, confessed, that he often gave Money to Purfers instead of Provisions, and that to the best of his Remembrance he gave Money for the whole 28 Days Provisions charged to the *Medway* on the 14th of *June* 1709.

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James Essex, Purfer of the *Worcester*, is charged with more than the full Proportion of several Species of Provisions for 280 Men from the 18th of *January* 1703-4 to the 11th of *April* 1709. But it appears from the Masters, that at a Medium no more than 237 Men were Victualled at that Time on Board this Ship. He owns, That he often gave Receipts for more Provisions than he received; That he took Money for the Overplus; That he Sold part of what was actually deliver'd to him; That this is a common Practice amongst Purfers; That the Agents and Store keepers, employed at the Out-Ports, are Instrumental in carrying it on, and have a Share of the Profit; That he is charged both at *Portsmouth* and *Plymouth* with Provisions, which he neither received in kind, nor was paid for by the Agents or Store-keepers.

This Evidence is confirmed by the Accounts of Victually this Ship, wherein we find him charged at *Plymouth* with a considerable Quantity of Provisions on the 11th of *April* 1709, two Days after the Ship Sailed from that Port to *Lisbon*.

We don't undertake to make any certain computation of the Loss to the Publick on this Head. But supposing a Fifth Part only of the Provisions to have been Sold, (and *Mr. Essex* hath deposed, that he believed a much larger proportion of Beer, and a Fifth part at least of all other Species have been Sold, or compounded for with the Agents or Store-keepers) it Amounts in Ten Years to more than 500,000 *l.* For by a Medium

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dium of the Prices paid for by Provisions during that Time, the Prime Cost hath been 34 *per Cent*, exclusive of the Charge of Management, more than is allowed to Purfers, when they are Creditors on their Ballances, which are paid by Bills in Course without Interest.

This Practice is so strictly forbidden, and provided against with so much Caution, both in the Instructions to the Officers, Employed in the Victualling, and on Board the Fleet, that it could not have been continued without a Combination amongst them. And we apprehend no new Method can be propos'd to prevent such Abuses for the Future, unless it should be thought advisable to make it as Criminal for Purfers to sell Provisions, as to Imbezzle any other of Her Majesty's Stores.

These Frauds, which have been so Universally committed by the Purfers and Officers of the Victualling, must have been detected, or in a great Measure restrained, if the Purfers Accounts had been duly required, and well Examined.

But so much hath this Duty been neglected, that, when we first entred upon this Enquiry, we found the Accounts of 140 Purfers out of Employment Unpassed; some of them more than Ten Years standing: And of those now Employed a great many have passed no Accounts in Six or Seven Years.

Captain *Cornwall* commanded a Squadron appointed to Convoy the *Turkey* Fleet in *November* 1710, and having made Use of the Letters of Credit

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Credit furnished here for such Sums, as should be necessary for the Victualling it, he drew Bills on the Commissioners of the Victualling for 6099*l.* which he had taken up at *Smirna* and *Scanderoon*, and gave the Disposition of this Sum to Mr. *Henry Shackleton*, his Brother-in-law, whom he appointed Agent-Victualler on this Occasion, without taking any Security from him.

Mr. *Shackleton*, on his Return to *England*, being required to Accompt before the Commissioners, charged the Provisions at the Rates allowed the Purfers, when they are Creditors on their Ballances. And his Disbursements, in that way of Reckoning, amounted to 6097*l.* 17*s.* 8*d.*

But this Method of Accompting was objected to by the Commissioners, there being no Reason, that Mr. *Shackleton*, who Expended the Publick Money, should have the same Allowance as the Purfers, who advance their own, and often stay Four or Five Years before they are Paid, and then without Interest.

Mr. *Cornwall*, in a Letter dated the 20th of *October* 1711, desires the Commissioners not to put Mr. *Sackleton* under any Difficulty in passing his Accompts, alledging, That the short Stay made at the several Places, and the Multitude of Persons the Provisions were bought of, disabled him from procuring regular Vouchers, and that he was therefore under a Necessity of Charging the Provisions at the Rates allowed the Purfers on their Ballance Bills.

But,

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But, a more exact Account being demanded by the Commissioners, Mr. *Shackleton* layed the particular Articles before them amounting to 5628 *l.* 4 *s.* 8 *d.* 2 *q.* of which Sum Vouchers being wanting for 1985 *l.* 11 *s.* 7 *d.* there remained so much to be accounted for. Now, if every Article had been allowed, there would still have been a Ballance due from Mr. *Shackleton* of 470 *l.* 15 *s.* 10 *d.* 2 *q.* which, as he deposed, was then in Mr. *Cornwall's* Hands, but, since our Inquiry into this Matter, has been paid to the Cashier of the Victualling. If the other Method of Accompting had passed, the Ballance would have been only 1 *l.* 2 *s.* 4 *d.*

The Publick lost more than 26 per Cent. on the whole Sum of 6099 *l.* For Mr. *Jacobs*, by his Contract, was to have 5 *s.* a Dollar, for the Money furnished by his Correspondents, and his Bills were to be Paid here at 40 Days Sight. Whereas, Mr. *Shackleton* deposed, that Dollars might have been had upon private Credit for 3 *s.* 6 *d.* and at the highest Rates for 3 *s.* 8 *d.* and Mr. *Cornwall* in his Letter affirms the Loss on the Money taken up at *Aleppo*, to be 30, and at *Smyrna* 24 or 25 *l.* per Cent.

Mr. *Cornwall* is not however any ways chargeable with this Bargain, it being made by the Commissioners of the Victualling, who afterwards obtained an Order from the Lords of the Admiralty to him, that no Money should be taken up by the Captains under his Command of any Persons, except Mr. *Jacobs* Correspondents.

However,

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However, your Commissioners must be of Opinion, he extended the Order of the Lords of the Admiralty, which related only to the Captains, too far, in refusing the Purfers to furnish their own Ships with Wine, who, when they Petitioned for leave to do it, set forth the great Loss the Publick would sustain by taking up Money at the Rates agreed by the Contract.

He justifies his making Mr. *Shackleton* Agent of the Victualling by an Order from the Lords of the Admiralty, of the 16th of *Septemb.* 1710, Authorizing him by Warrant or Commission to supply the Places of such Officers, as should die, or be removed for Misbehaviour in the Squadron under his Command. But this Justification seems insufficient, because that Order gave him no Power to appoint new Officers.

On the whole it is submitted, Whether, in any Case, it is reasonable to Intrust the same Officer with the Expending Money, who is himself the proper Checque on the Expence, or to allow him to appoint another for that Purpose; Whether any Person ought to have had the Disposition of so large a Sum, who was not Constituted by the Commissioners of the Victualling, and who was under no Security for the faithful Discharge of his Trust, and due answering the Sums Issued to him; Whether this Practice be not censured and condemned by the Resolution of the House of Commons the 27th of *March* 1699, That the Victualling any of her Majesty's Ships, by others, than the Victuallers appointed for that Service, or their Agents, is contra-

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ry to the Course of the Navy, and may be of ill Consequence.

We have discovered some Irregularities in the Commission for Sick and Wounded Seamen.

Mr. Povey was made Treasurer in the Beginning of the War, and continued to act as such to the Time of his Death in 1705, when he left his Accompts in great Confusion, and they have since been under the Management of Executors, altogether unacquainted with the Transactions of this Office. In Order therefore to obtain as much Light as possible, we required a State of them, not only from his Executors, but from the Commissioners; and, on comparing both Returns, we find them agree, as to his Receipts from Sir Thomas Littleton, which amounted to 13566 l. 1 s. 4 d. 1 q. But they differ as to his Payments and Voluntary Charge.

These Accompts have lain a great while before the Auditor, but were not prosecuted till very lately.

Besides the Money Issued to Mr. Povey for the Service of this War, he is Charged by Sir Tho. Littleton with the Sum of 51281 l. 5 s. 4 d. 1 q. Imprested to him for Payment of the Arrears, incurred on the Head of Sick and Wounded in the last War. Of this Sum his Executors declare themselves Unable to give any Account. But from that, which has been long since Exhibited to the Auditors, and which yet remains Unprosecuted, we observe,

That

That Mr. Povey in Receiving and Applying this Sum, acted under the Authority and Direction of several Minutes of the Treasury, but made a Payment nevertheless of 2200 l. to the Commissioners, their Officers, and himself, for Salaries, &c. contrary to those Minutes.

That he was to Obey the Orders of the late Commissioners of Sick and Wounded, one of whom was to attend him at every Port to keep Duplicates, to Comptrol his Payments, and to be Vouchers to his Accompts: But it does not appear, that such Duplicates were ever kept by the Commissioners, and this Accompt stands singly upon the Credit of Mr. Povey, without any Checque, or Oath made of the Truth of it.

Mr. Savory succeeded Mr. Povey, and his Accompts have in part been under our Examination.

This Office hath been negligent in obliging Persons to Accompt duly for Money Imprested to them.

Several Sums are not yet Accounted for, which were Imprested in the Time of Mr. Povey. Few of the Agents abroad have cleared any Imprests, and those unclesared on the 19th of September last, amounted to more than 36000 l.

What Liberty the Agents may have taken in the Application of the Money they have been Intrusted with; and what Detriment the Publick has received by suffering Accompts to remain so long Unsettled; may in part be collected from these Instances.

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Mr. Griffith, who was Employed by the Commissioners in the Year 1708, as Agent at Port Mahone, entred into a Contract in April 1711, for Erecting an Hospital there, without any Authority, but that of Sir John Fenning, then Commander of Her Majesty's Fleet in the *Mediterranean*. Whereas by his Instructions he was directed, if it should be thought Necessary, to Build an Hospital, to send over a Plan with an Estimate of the Charge to the Commissioners, in order to be laid before the Lords of the Admiralty for their Approbation.

The Expence of Building this Hospital, as Charged in Mr. Griffith's Accompt, and for which he craves an Allowance, is 3600*l.*

It is alledged in Sir John Fenning's Order, That Her Majesty's former Hospital in this Port was inconveniently situated. But we cannot take that to be a Ground sufficient for his assuming a Power to engage the Publick Credit; especially, when a more regular Method had been prescribed by the Agent's Instructions, and when a Treaty of Peace was actually Commenced, in which it could not be known, that a Cession of this Island would be made to the Crown of *Great Britain*.

Several Sums have been Issued to one Stanley, a Messenger belonging to this Office, from the 5th of *October* 1706, to the 29th of *July* 1712, amounting to 6430*l.* The Accompt of which appearing very Extraordinary and Irregular in many Instances, We Examined him on Oath, and find, That he had paid, 1949*l.* 2*s.* 9*d.* 2*q.* for the Taxes laid on the Salaries of the Commissioners, and other Persons belonging to the Office;

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Office; That he charged this Sum, by Order of the Commissioners, in his Accompts of the Incident Expences of the Office, under Articles of different Denominations, as Postage of Letters, Conduct Money, &c. That in the Account of his Disbursements for the half Year ending *Michaelmas* 1712, (which was passed by the Commissioners) he had in the like manner included 104*l.* tho' not then paid, for the Taxes of that half Year.

The Commissioners owned this to be true, and endeavoured to excuse it by alledging, That they had presented a Memorial to the late Lord Treasurer to get an Allowance for the Taxes on their Salaries, and that he had promised to represent their Request to the Queen. But they did not pretend, that they had obtained any Warrant, or Authority, for what they have done.

Nor have we received Satisfaction from them, why Stanley was not required to Account for any part of this Sum of 6430*l.* till *July* last: Nor why his Accounts were then passed in so extraordinary a manner, and as we have reason to believe without Vouchers; for he could not, when required by us, produce a Voucher for any Payment: And Dr. Lawrence (one of the Three, whose Names are subscribed to the perfect Bills made out to clear these Imprests) hath Deposed, That his Name signed to several of those Bills was not Writ with his own Hand, That he gave leave in some Cases when he should be Absent, to have his Name put to Papers for carrying on the Business of the Office, where

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more Commissioners Hands were necessary, than were present; Which is contrary to the 19th Article of the Instructions given to this Commission, whereby it is provided, that no Payment shall be made without the Authority of Three Commissioners at least.

The same Article directs them in making out Bills to Number and Assign them for Payment in Course, according to the Method of the Navy. But it appears, that no such Course has been observed, and that they have taken upon them a Discretionary Power.

The Ill Use, that has been made of this Power, and the Liberty, that has been taken to give undue Preference in Payments, have so plainly appeared, That no Office ought to be intrusted with the Exercise of it.

The Charge, which the Government has been put to in Transporting British Prisoners. is another Instance of Mismanagement, and the whole Sum paid by vertue of the several Contracts, or for Extraordinaries, hath been a Loss to the Publick. For this Service might have been perform'd for the Pay allow'd to the Contractors by the *French* for Transporting their Prisoners.

By an Accompt of Four Voyages, which Capt. *Robert Masters* laid before us, and Attested, it appears, That the Contractors received for 1661 *French* Prisoners Transported to *France* 16,610 Livres, amounting at 15 *d.* per Livre, to 1038 *l.* 2 *s.* 6 *d.* besides the Pay for 2044 *English* Prisoners brought back, and that they paid the said
Masters,

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Masters, who performed these Four Voyages, but 669 *l.* 1 *s.* 11 *d.*

Mr. *Sikes*, a Merchant of *Dartmouth*, offered in *April* 1710, to bring back the *British* Prisoners for the Allowance given by the *French*, without any other Pay, or Demands for Extraordinaries, Demurrage only excepted. But his Proposal was rejected by the Commissioners, and Mr. *Pearce* was continued. He is still employ'd with an Allowance of 2 *s.* 6 *d.* per Head, notwithstanding frequent Complaints have been made against him and so fully proved to the Commissioners, That we find in the Minutes of their Proceedings on the 29th of *June* 1709, A Resolution in these Words, *That it does appear there have been Negligences and Mismanagements in the Service of Transportation of Prisoners.*

After this Resolution the Commissioners entered into a new Agreement with Mr. *Pearce*, Dated the 13th of *October* 1709, and allowed him for Demurrage 50 *s.* a Day for a Ship of a Hundred Ton, and so *pro Rata*, to commence Fourteen Days after the Ship was ready to Sail. Which is proved to have been an Extravagant Rate by a Charter-Party made between Captain *Masters* and Mr. *Pearce* for the *Southampton* Transport, Burthen 100 Ton, whereby the Captain was to have but Twenty Shillings a Day for Demurrage.

One great Cause of the Ill Management in this part of the Service, as also of the Indulgence to Mr. *Pearce*, hath been in some Measure lately explained to us, by the Evidence of Mr. *Michel*,
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and of Mr. *Pearce* himself; wherein it appears, That *William Churchil*, Esq; when a Commissioner, procured Contracts in their Names from the Board, and by a Secret Agreement with them was admitted into half the Profit of each Contract.

Mr. *Michel* Deposeth, That on making a Contract with the Commissioners for Sick and Wounded Seamen, *William Churchil*, Esq; one of the Commissioners (who had recommended him to the Board) did agree with the said *Michel* to reserve half the Profit for his, or some Unknown Person's Use; That he hath received what was due for the Service performed, pursuant to the said Contract, and looks upon himself accountable by this private Agreement for half the Profit.

Mr. *Pearce* Deposeth, That, when he first entred into a Contract (which is still continued) with the Commissioners for Sick and Wounded Seamen, he Agreed with his Brother-in-Law, *William Churchil* Esq; then a Commissioner, to be a Sharer in the Profit and Loss arising from the said Contract; That he and Mr. *Churchil* Borrowed 2000*l.* to carry on this Service, for which they are jointly Bound; That the Accounts are not yet made up, but that he hath paid Mr. *Churchil* about Two Hundred Pound, as part of his Share of the Profit.

Both these Contracts have been prejudicial to the Government. Mr. *Michel* was Discarded, because the Terms of his were declared too high to be continued. Mr. *Pearce* was introduced

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indeed on Pretence of Frugality, and making a better Bargain. But it is Evident, by what hath been already said, That even this better Bargain hath been of no Advantage. For since it was made, the Service hath been ill performed, and Methods used to advance Mr. *Pearce*'s Profit beyond what was at first intended. On the 16th of *October*, 1707, he made a groundless Demand for Losses; whereupon the Commissioners (Mr. *Churchil* being present) came to a Resolution to increase his Pay from 2*s.* 6*d.* to 5*s.* per Head for *English* Prisoners; which will never pass for an Instance of Frugality and good Oeconomy in this Office.

But what seems to concern Mr. *Churchil* in these Contracts, may be reduced to this single Question, Whether a Person, Intrusted by her Majesty to make Contracts for the Publick, can be a private Partner in such Contracts, without a Breach of his Trust.

We have received a Complaint from Captain *Robert Masters*, relating to Mr. *Mitchel*'s Contract, which we cannot pass over in Silence. The Substance of it is, That, Pursuant to two Orders from the Commissioners dated the 17th of *August*, and 14th of *October*, 1704, he carried *French* Prisoners from *Southampton* to *St. Maloes*, and brought back 680 *English* Prisoners, for whom, at the Rates then allowed, he ought to have received 340*l.* That he performed this Service at his own Expence, without being under Agreement with any Person; That after performing it he was refus'd Payment by the

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Commissioners, being told at first, That the Money was Issued to Mr. *Churchil*, one of the Commissioners, and afterwards, that it was paid to Mr. *Michel*.

The Commissioners, in Answer to this Complaint, declared, That notwithstanding the Sailing Orders were directed to Captain *Masters*, they never contracted with him for the Performance of that Service; That he had been recommended to them by Mr. *Churchil*, or Mr. *Michel*; and that they took him to be employed by one of them.

Mr. *Michel*, conformable to the Opinion of the Commissioners, swears, That he employed Captain *Masters*, and received the Money for the Voyages performed by him.

But what countenances Captain *Masters*'s Pretensions, in this Case, is, That, at the Time when he performed the Service from *Southampton* to *St. Maloes*, Mr. *Michel* was not under Contract for that Port, but only from *Dover* to *Calais*; That no Agreement hath been produced to prove him an Agent to Mr. *Churchil*, or Mr. *Michel*, and therefore the Money due on this Accompt could not regularly be Issued to either of them, unless some secret Covenants have been Entered into, which do not yet appear to your Commissioners.

Since these Facts were drawn up and stated, we received a Letter the 7th of *March* last from Mr. *Pearce*, endeavouring to soften his Evidence; which is here inserted, that nothing in favour of the Person mentioned in the Deposition may seem to be concealed.

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Honourable Gentlemen,

When I attended you under a Surprize, and shocked by my Weakness, I know not whether I was rightly understood in my Expressions; therefore recollecting, as well as I can, what I then signed, beg leave to explain my self on some of the Questions your Honours were pleased to ask me, viz. Whether any Person was concerned with me in the Service of Transporting Prisoners, and in what Year I made my Contract, to which I answered plainly, and desired to be understood, that when I entered on the Transport Business, it was intirely my own Right, and under no Obligation of Partnership, the French making then good Payment, enabled me to carry on the Service without being obliged to any Person for Money, but after some Years they intirely put a Stop to their Payments, and I found the Service wanted more Money to carry it on, than I was able to raise, I having agreed for 2 s. 6 d. for which others had always 10 s. I was forced to apply to my Brother for Assistance, who brought me first in, and voluntarily promised to reimburse him by the Profits of the said Service, if any such should be, or otherwise, for his Kindness and Assistance in this Affair; and I having formerly made use of his Money, when I was under him as Deputy-Treasurer of the Ordnance, and at that Time being incapable of Repaying him, designed to reimburse him in this manner; and the 200 l. mentioned in my Affidavit, tho' intended by me as part of such Money as should arise from the said Service, I never acquainted him with there being great Sums due

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due from France on that Account, and the State of the Profit and Loss could not possibly be made till the Remittances be procured, and the Debts owing on that Head are paid off. I am,

Honourable Gentlemen,

Your most Obedient,

and most Faithful

Humble Servant,

John Pearce.

We will not trouble the House with any Reflections on this Letter, only that it is very Extraordinary. Mr. Pearce could not recollect his Thoughts under a Month's Time, and that your Commissioners were so far from taking his Evidence by Surprize, (as is suggested,) that they desired him, after he had freely and voluntarily given it, to Settle and Adjust the Deposition in his own manner, which he accordingly did, before he Signed it.

Your Commissioners further represent, That the Exposing to Sale Offices relating to the Management of the Revenue of the Kingdom, is a Practice against Law, and done in Defiance of her Majesty's repeated Declarations. Two Instances of which have been proved to us by the Oaths of the very Persons concerned.

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The first is this: Henry Meriton, Esq; in the Year 1705, treated with Mr. Brydges, then Auditor of the Imprests for the Purchase of his Office, and agreed to give him 4000 l. for it. After this Agreement, he applied to the Lord Godolphin, then Lord Treasurer, for his Approbation. His Lordship proposed to make him Commissioner of Customs, or Cashier of the Excise, in Consideration of the 4000 l. he was to pay to Mr. Brydges. But he absolutely refused the first, and was with Difficulty brought to accept the latter Office, on so hard Terms as he thought, because it was to be given during Pleasure only. However, being perswaded by Sir William Scawen, whom he had consulted and employed in this matter, to rely on the Lord Godolphin's Honour, and promise that he should not be displaced, he paid 4000 l. to Mr. Brydges. Whereupon Mr. Manwaring was made Auditor of the Imprests, Mr. Hall, Cashier of the Excise, removed from that Employment to be Commissioner of the Customs, and Mr. Meriton made Cashier of the Excise.

By which it is Evident, That the Lord Godolphin was not only Privy to this Bargain and Sale, but Negotiated it. However, your Commissioners Examined Mr. Manwaring himself on Oath, and he deposed, That his Lordship Transacted the whole Matter without his Knowledge, but that he heard a Sum of Money was given to Mr. Brydges on his Resigning his Office.

As a further Confirmation of this, when Mr. Meriton was Dismissed in 1710. from being Cashier of the Excise, he Remonstrated to the

Lord *Godolphin*, told him he could not sit down with the Loss of 4000 *l.* and insisted on his Lordship's Promise of Continuing him in his Place. His Lordship, apprehending himself under an Obligation to reimburse him, (as he was pleased to say for his own sake) means were found, on making Colonel *Sidney* Comptroller, and Mr. *Pauncfort* Cashier of the Excise, to raise 4000 *l.* for Mr. *Meriton*, by a cross Sale of those Offices.

The second Instance relates to Mr. *George Hutchinson*, who hath also declared on Oath, That he Bargained with the Lord *W—n* for 1000 *l.* if he could make him Register of the Seizures; That his Lordship did accordingly obtain that Office for him from the Lord *Godolphin*, then Lord High Treasurer; That in consideration thereof, and pursuant to his Bargain, he paid his Lordship 1000 *l.* on his Admission into the Place, which he now enjoys.

We cannot dismiss this Article without Observing in general, That the Selling Offices belonging to the Revenue, is not only a Violation of the Law, and a Contempt of her Majesty's Declarations in Council as hath been said; but it may be attended with the greatest Inconveniences, and every Instance of it will naturally produce some Prejudice to the Publick. For those who Sell, will have more Regard to the Sums they are to receive, than to the Qualifications of the Persons that Buy. And those, who Buy, will prefer the Care of Reimbursing themselves, to that of Performing the Duty of their Offices. But whether either of these Assertions

tions have proved true, in the Cases now mentioned, your Commissioners pretend not to affirm.

The Earl of *Godolphin* being dead since Mr. *Meriton's* Case came before us, we would not appear too solicitous in Endeavouring to prove this, or any other Instance of his Management, a Breach of the high Trust reposed in him. Which however we cannot apprehend a Reason sufficient for us to conceal Facts from the House otherwise deserving your Consideration.

We likewise forbear making any particular Observations on Mr. *Hutchinson's* Case; or presuming to Determine, whether 'tis an Aggravation of it, That the Lord *W—n*, when he received the Sum above-mentioned, was a Privy Councellour, and enjoyed other Places of great Trust under her Majesty. But we must inform the House, That Mr. *Hutchinson* did on the 10th of *March* last (near five Months after the Time his Deposition was taken) come to your Commissioners, and presented the following Narrative: Which we lay before you, being offered at his Lordships Request, and therefore we must suppose thought material.

I Never had any Acquaintance with, or Personal Knowledge of the Lord *W—n*, or had ever spoken to him till I was advised by a Friend to apply to him by means of the Lady *Lockhart*, his Lordship's Sister, to whom I made my Proposition, and Promise of a Present, if by her I could be recommended to Lord *Wharton* her Brother, and by him to Lord Treasurer, to have Leave for Mr. *John Earl*, my Predecessor, to Resign his Office

Office to me, and when I was by her Ladiship so recommended to Lord W — n, her Ladyship told me that his Lordship was very unwilling to meddle with any thing of that kind; and that I must not expect that his Lordship would make any Steps in it, unless he found by Lord Treasurer that I was very Capable and Fit for the said Employment.

Whilst this Affair was thus Transacting the said Mr. John Earl Dyed, upon which I told her Ladyship I could and would make her Ladyship a better Present, if her Ladyship could prevail that I might succeed the said Mr. John Earl; her Ladyship then gave me a Letter of Recommendation to Lord W — n, who was then at New-Market, and when I came there, and was introduced to Lord Treasurer, his Lordship was pleased to say, that for my own sake, and my Fathers, and upon Lord W — n's Recommendation, his Lordship was willing to prefer me to that Employment.

When I had thus obtained his Lordships Promise, the Lord W — n, being afterwards returned to Town, told me, that for some Reasons he did not think proper to put the Money into her Ladyships Hands, nor make the Bills payable to her, and directed me to put the Money into a Goldsmith's Hands, which I did, and made the Notes payable to my self, and Endorsed them; and afterwards delivered them to a Person his Lordship (who was then gone into the Country) by his Letter appointed to receive them. And I always apprehended from what my Friend said, who introduced me to Lady Lockhart, and likewise from what

what I had heard his Lordship say, that the Present I made was designed for the Benefit and Advantage of the Lady Lockhart, and her Family, to whom I first made (by my Friend) the Proposition and Promise of it, and for whose Sake his Lordship undertook to do me that Favomr.

These are, as far as I can recollect, all the Circumstances of the Manner of obtaining my Office,

Geo. Hutchinson.

MEMORANDUM,

THAT the abovewritten Paper was drawn by the direction of the Lord W — n, and several Passages which I had forgot, and his Lordship put me in mind of, were added at his Lordship's Instance, particularly that relating to the Lady Lockhart, That the whole Thousand Pounds was paid to one Mr. Lee (by two 500l. Notes) by his Lordship's Order, That before his Lordship did obtain the said Employment for me, I did acquaint his Lordship I would give a Thousand Pounds for it.

March 10.

Geo. Hutchinson.

1712-13.

This Memorandum prevents our Remarks, and tho' the above-written Accompts supplies some Circumstances, yet we think the Fact in no Sort essentially varied from the first State of it.

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As the Disposal of Publick Offices for Money is not allowable, so neither can the Exemption of any of them from the Payment of Taxes Imposed and Specified by Parliament, admit of the least Justification. However a considerable Instance thereof hath also occur'd to us.

Before the Year 1705, the Officers of the Household within the Palaces of White-hall and St. James's, were Annually Taxed at 10686 *l.* 5 *s.* 4 *d.* But in that Year the Parliament taking it into Consideration, that this Tax was too low, and that those Officers ought to contribute their Proportion towards carrying on the War, as well as the Landed Property of England, it was advanced to the Sum of 30754 *l.* 6 *s.* 3. Which hath been continued every Year since.

Some time after, Mr. Hume, one of the Commissioners for those Palaces, being desired to attend the Treasury, brought from thence an Instruction, written in Characters, which he interpreted to be a Rule, whereby all Persons having Salaries of 100 *l.* per Annum, or upwards, should be Rated at 3 *s.* per Pound; of between 100 *l.* and 40 *l.* per Annum at 2 *s.* 6 *d.* per Pound; of 40 *l.* per Annum, and Under at One Shilling and Four Pence per Pound.

Furphant to which a Draught of an Assessment amounting only to 19403 *l.* 8 *s.* was prepared and laid before the late Lord Treasurer; From whom it was return'd to the Commissioners with a Minute on the back of the Assessment Roll, entred by Mr. Tylour of the Treasury, by direction of his Lordship, in these Words, *viz.* The Com-

missioners

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missioners to proceed in making the Assessment accordingly.

An Assessment was made Conformable to this Minute for that Year, and continued for the following Years 1706, 1707, 1708, 1709, and 1710.

But the Commissioners were threatned with Procces in the Year 1708, for not raising the whole Sum of 30754 *l.* 6 *s.* 3 *d.* Charged for the Years 1705 and 1706, and they applied to the late Lord Treasurer, who Ordered a Stay of it.

On the 25th of March 1710, the Arrear was swell'd to the Sum of 56754 *l.* 11 *s.* 3 *d.* and the Commissioners several times urged his Lordship to satisfy it, which however was never done during his Management of the Treasury.

But this Matter has been since Represented there with better Success. For 10000 *l.* hath been actually paid to the Receiver General in Money, and a Talley is struck on *Tinn* for 20000 *l.* more, towards making good the Deficiency, and we have Ground to believe, that in a short time Care will be taken to Discharge the rest.

The better to enable the Commissioners to raise the full Sum of 30754 *l.* 6 *s.* 3 *d.* for the Years 1711, and 1712, the Payment of several large Pensions hath been Transferr'd from the Post-Office to Mr. Compton's, which being Assessed at 4 *s.* per Pound, and the other Pensions payable there, Rated by the same Rule as the rest of the Queen's Family are, the Assessment now compleatly answers the Tax.

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The Observations arising from this Case, so Stated and Sworn before your Commissioners, are,

That, of all the Deficiencies, which have happened in any of the Taxes since the Revolution, this we believe is the only One, that hath been openly Allow'd under colour of any Authority, but of Parliament, and that hath received a Sanction from the Treasury.

That this Order was an Attempt upon the Commons Priviledge of raising Money, and must either be intended to Defraud the Publick, or to Deceive the Commissioners. If it was to be taken as a sufficient Foundation to Justifie the Assessment, then the Government was to be Defrauded by suppressing part of the Tax. If it was not, then the Commissioners were Deceived by being Encouraged to act in Obedience to a Fictitious Authority; whereby they subjected themselves to a Prosecution, and their Estates to an Extent.

That the Lord Treasurer was the last Person, who in Prudence or Justice, ought to have consented to such a Deficiency, or to have assumed a Power of Comptrolling an Act for Levying Money; since by Vertue of his Office he was to be Intrusted with it, and to use all possible Means, that every Fund should answer the Sum, for which it was given by Parliament.

That the directing a Stay of Process against the Commissioners for the Arrears due on this Tax, as it was an Impediment to Publick Justice, and a Vindication of this Order in it self Illegal, and

and of dangerous Consequence; so it was a Continuance and an Aggravation of the first Mismanagement.

That the Care, which hath been lately taken towards Satisfying the past Deficiency, and to answer the full Tax for the future, is a plain Condemnation of this Order; and a Proof, that if the same Endeavours had been formerly used, there would have been no Necessity (as is pretended) of complying with it.

If this Precedent had been allowed, the same Indulgence might with equal Reason have been extended to any other Part of *Great-Britain*.

Your Commissioners, in Examining the Accompts of her Majesty's *Great Wardrobe*, observe,

That more than Two Thirds of those Persons, who receive constant Pay on this Establishment, were never Bred to the Trades they pretend to, nor ever did any Work in the Office.

That the Master and his Deputy, who are the only Checques on the Accompts, did, in the Names of their Servants, furnish great Quantities of Goods at much higher Prices, than they might have been bought of Tradesmen.

That the Money being received from the Treasury by the Master and his Agents in gross Sums, and not for any particular Debt or Service, there is always room left for them without Comptrol to postpone others, and prefer themselves, to the great Prejudice of the Credit of the Office.

That 4, 5, and sometimes 6 *per Cent.* is paid to the Deputy by the Tradesmen (who are admitted to deal with this Office) on the Receipt of their Money. Which is one Reason, amongst many, why the Prices are 20, 30 and sometimes 40 *per Cent.* dearer, than those Tradesmen wou'd have furnished their Goods to other Customers, as is acknowledged by several of them.

These Practices are encouraged by the Method of passing the Accompts of this Office, which is very different from that of any other. For, if the Master be a Peer, his Declaration on Honour, if he be not a Peer, his or his Deputy's Oath is (without producing any Voucher or Receipt) an Authority to the Auditor. But what means are proper to be taken for the Regulation thereof is submitted by your Commissioners.

We mentioned in our last Report the Losses then Occasioned by the Insolvency of Bonds taken for Payment of *her Majesty's Customs.* But finding it a growing Evil, and such as, if not remedied, may in Time become a great *Diminution* of the best Branch of the Revenue, we think it our Duty again to represent a State of them.

There remained on the 31st of *January*, 1712, besides those delivered over to the Queen's Remembrancer, Bonds for the following Sums:

	<i>l</i>	<i>s.</i>	<i>d.</i>
In the Hands of the Rec ^{rs} . Gen.	100795	15	2 $\frac{1}{2}$
The Solicitor,	110141	2	11 $\frac{3}{4}$
Total	210936	18	2 $\frac{3}{4}$

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This large Debt is suppos'd to be intirely lost to the Publick. But whether it hath arisen from particular Indulgencies, or from a general Neglect of Prosecuting the Bonds when they became due, is not easy to judge.

The Receiver General hath Depos'd, That the Commissioners of Customs have not, since the Year 1710, directed him to deliver over any Bonds to the Sollicitor, which hath some Appearance of Neglect.

But the Commissioners alledge, That they Ordered him and their Sollicitor, to write quickening Letters to the Merchants, and to put Bonds in Suit as they became due. They add it is their Opinion, That rigorous Prosecutions might be of more Prejudice than Service, and would rather have Increased than Lessened this Debt.

Besides this Forbearance of Prosecuting hazardous Bonds, there hath been a Neglect in Receiving the whole Money due on such as were good.

The Principal Sum of 59990 *l.* due on Bonds in the Receiver-General's Hands, and the Principal Sum of 26266 *l.* 4 *s.* 4 *d.* 2 *q.* due on Bonds in the Sollicitor's Hands have been paid, but not with Interest: Whereas the Interest for the first was computed the 13th of *September* last at 7965 *l.* 3 *s.* 3 *d.* And for the Second the 25th of *December* last at 5500 *l.*

There hath been no Reason offered to your Commissioners, why so considerable a Sum for Interest should be remitted by the Publick. For the Receiver-General hath Declared on Oath, That the Principal was not paid within the time

time limited by the Act for continuing the Additional Duty of Tonnage and Poundage, &c. nor upon any Representation made in favour of such Debtors by the Commissioners of the Customs to the Treasury, as the Act directs.

Her Majesty's Customs have been further prejudiced by Suffering the Captains of Men of War, contrary to their Instructions, to take Merchants Goods on Board in the Plantations and other remote Places; for her Majesty's Ships not being lyable to the same Checques as Merchants Ships are, they frequently land great Quantities of Goods without paying any Duty.

This Practice (which cannot be cured unless the Captains be absolutely restrained from carrying any sort of Merchandize whatsoever) is a Discouragement to the Owners of Merchant Ships, a Loss sometimes of those under their Convoy, and often a Hazard of the Men of War themselves.

Tho the Land Revenue of the Crown in England hath been extreamly reduced by the Sale of Fee Farm Rents, and by many Exorbitant Grants since the Revolution; yet it is still too considerable an Article to be omitted by your Commissioners, and we take leave to Remark, That we find in our Examination of the General Incomes and Issues of the Exchequer, That the Sums there brought to Account of late Years are much smaller than would have arisen even from what remains of this Revenue, if due Care had been taken by those Intrusted with the Management of it. For all the Payments, which have

have been made on this Head, for Eleven Years last past in the whole amount to but 30557 l. 18 s. 10 d.

We are unable to offer any perfect State of this Revenue. The Papers and Rolls relating to it have been kept in so little Order by the Auditors, and the several Receivers are so uncertainly charged, (some with Rents, which have been lost or unknown for many Years, others with such as have been sold or granted away) that nothing to be relyed on can be collected from the Accompts, as they now stand.

The Methods for the Regulation and Collection of this Revenue are plainly laid down in several Acts of Parliament, and the Neglect of them hath been the Cause of the Confusion we find in the Accompts of those concerned in it.

By an Act of the 7th of Edward VI. It is provided, That every Receiver shall Enter into his Account Yearly in the Term of St. Hilary, and finish it before the 10th of March, and make full Payment of the Money, that shall appear to be due on the Foot and Determination of that Account, upon Pain of Forfeiture of his Office and Fees, and 4 d. in the Pound for every Day he shall detain and with-hold the Money beyond the Time aforesaid; That he shall be bound to the King with Sureties in such Courts where he is Accountable.

No Regard has been had to this Act. For, upon our first Enquiry, we found,

That

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That the present Receivers of most Counties in *England* were many Years behind in their Accompts, and that several of their Predecessors had never rend'ed any.

That they never Paid the Sums they Receiv'd regularly into the *Exchequer*.

That for many Years, and till very lately, they entred into Bonds before the Auditors, instead of giving them in the Court of *Exchequer*. Which Irregular Practice ought not to have been allowed, much less urged (as it hath been to your Commissioners) for a Reason why the Bonds were not put in Suit to oblige the Receivers to Accompt, and make their Payments in the manner prescribed by the Act abovementioned.

To the Neglect of this Act we apprehend it is owing, that Rents to a considerable Value have been lost. For the Receivers (who were suffered to be many Years behind in their Accompts) permitting the Tenants to run in Arrear; the Lands chargeable with the Rents, in Procces of Time, changing their Names and their Owners could not be found.

These Arrears, together with the Money in the Hands of the Receivers, amounted in the Year 1698, to more than 60000 *l.* and the Receipt of them was given in Charge to Mr. *Christopher Tilson*, by Privy-Seal Dated the 28th of *February* in the 11th Year of the late King. And the same Powers were afterwards renewed by a Privy-Seal of the 21st of *June*, in the First Year of the Queen.

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Several Persons were Employed by Mr. *Tilson* to discover these Rents, and Levy the Arrears. But frequent Complaints being made against them for abusing their Authority, and oppressing the Country by vexatious Prosecutions, they were superseded after they had raised but small Sums.

This Enquiry was at first intended for the Benefit of the Earl of *Albemarle*. But his Grant ceased by the Demise of the late King, and it hath since been of little Advantage to the Revenue. For of the Rents discovered very few have been yet given in Charge to the Receivers.

The Rents recovered and Paid over to Mr. *Tilson* amount to 7168 *l.* 15 *s.* 9 *d.* Three Farthings. Of which he has Paid to several Persons, pursuant to Warrants under the Sign Manual of the late King, and Her present Majesty, 6434 *l.* 4 *s.* 2 *d.* and there still remains in his Hands, 734 *l.* 11 *s.* 7 *d.* Three Farthings.

In Collecting these Arrears many Receipts were produced for Sums paid to the Receivers, which at the same time had been set as a Debet on the Tenants. Whence it appears how necessary it is, that the Receivers should give in their Accompts upon Oath, as hath been practiced for the last five or six Years; and whether some farther Checque is not yet wanted, is humbly submitted.

The Arrears incurred since the Year 1698, (by the Accounts brought in by the several Receivers) amounts to near 40,000 *l.*

A considerable Branch of this Revenue was formerly Vested by two Acts of Parliament in Trustees, in order to be Sold for the Payment
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of the Debts of King *Charles* the II. But your Commissioners should not have thought it a Matter proper for their Examination, had there not been some Mismanagement relating to the Sale thereof, which yet remain to be rectified for the Benefit of the Publick, and which therefore we ought not to pass over.

We observe then, that the Original Intention of these Acts hath not in some remarkable Instances been complied with; nor the express Directions given in them Regarded.

By the Third Article in the Instructions to the Trustees it is provided, that one Moiety at least of the Purchase Money shall be paid into the *Exchequer* by the Contract before the Sealing the Conveyance, and that such Security shall be given for the Payment of the other Moiety as the Lord Treasurer or Commissioners of the Treasury, for the Time being, shall approve. But a Device hath been found to Elude this part of the Act by striking Fictitious Tallies at the *Exchequer* for Payments, which were never made.

Your Commissioners forbear entering into the Methods taken to procure these Fictitious Tallies, because the Fact hath formerly been under the Examination of Parliament, and we only touch so far upon it, as is necessary to explain a Transaction relating to repriz'd Rents demanded by the pretended Purchasers, and Granted by the Earl of *Godolphin* within the Time assigned for our Enquiries.

The Case stands thus. The Fictitious Tallies abovemention'd were struck in the Year 1697, for the

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the Sum of 33600 *l.* pretended to be paid into the *Exchequer* by *Humphrey Hetherington*, *Richard Adney*, and *Samuel Newton*, Esquires, for the Purchase of Fee Farm-Rents to the Value of 2100 *l.* per Annum, which were afterwards Conveyed to them In Trust for *John Lord S—s*.

Part of the Rents Conveyed to *Richard Adney* to the Yearly Value of 197 *l.* 19 *s.* proving defective, The Earl of *Godolphin*, then Lord Treasurer, by Warrant, Dated the 30th of August 1708, Ordered the Surviving Trustee to Convey other Rents amounting to 327 *l.* 16 *s.* 11 *d.* per Annum to Reprize those Defective Rents, and in the Computation made for the Reprisal the whole Arrears for the Rents Resigned, (which were subject to Taxes) were cast up without any Deductions, and Sixteen Years Purchase only allowed for the Rents Granted in Reprisal.

If the Fee-Farm Rents thus Conveyed to the Lord S—s be Considered (and so your Commissioners with great Deference apprehend they must to avoid the Imputation of a Fraudulent Practice) as given or granted to him by King *William*, and not as purchased; Her Majesty was under no Obligation to make good the Defects of them, nor could the Lord *Godolphin* justify the Warrant, whereby Part of Her Revenue to the Value of above 6000 *l.* was given away. The Act allows Reprisals only to such, as have been *bonâ fidè* Purchasers, and not to Grantees.

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Here we must farther take Notice, that the Act provides, that all Pensions, Stipends, Salaries, Annuities, &c. Charged upon any of the Rents, Vested in the Trustees to be Sold, shall still continue to be Paid; and that the Trustees shall set apart Rents sufficient to Answer the same. But, Notwithstanding this Provision, Rents have been Conveyed by the Trustees without making such Reserve. By which Omission some of the Salaries are not paid at all, and others are now become a Charge to Her Majesty.

The Rents belonging to the Honour and Castle of Windsor (which were Charged with 356 l. 3 s. 11 d. per Annum, for Pensions to Vicars, and Salaries to the Constable and other Officers of the Castle and Park) were all (except 130 l. 7 s. 11 d. 3 q. per Annum) Conveyed by the Trustees in the Years 1696, and 1697, to the late Earl of Portland, and John Lord S—s, or to Humphrey Hetherington in Trust for him. Some of which Salaries are now paid at the Exchequer.

There hath been a farther Breach of those Acts by Conveying Rents, which were never Vested in the Trustees. An Instance whereof is, their Conveyance of a Tenth, paid by the Dean and Chapter of Westminster, amounting to 296 l. per Annum to Samuel Newton, in Trust for John Lord S—s, by an Indenture Dated the 25th of April 1698. This Tenth had been subjected by King Charles the Second, by Letters of Privy-Seal of the 28th of February 1673, to the

the Payment of the Salaries of the Steward of Hampton-Court, and other Officers there, and being a Tenth was not (in the Opinion of the Auditor of this Revenue) Vested in the Trustees; Nor could it therefore be regularly Conveyed by them. As this was at first Illegal, so it is still a Charge and a Detriment to Her Majesty; the Salaries being paid in the same manner as those abovementioned.

We have nothing farther to add with respect to the Land Revenue, but that the Receivers under the Audit of Mr. Jett, have Exhibited the following Accompts to him, since we first entred on this Enquiry.

Kent	}	Robert Hart, 13 Years ended at Michaelmas 1711.
Surrey		
Suffex		
York		
Durham		
Nortumberland		
Richmond	}	
Northampton	}	Robert Hart 12 Years at Michaelmas 1711.
Rutland		
Lancaster	}	Robert Hart 11 Years at Michaelmas 1711.
Westmoreland		
Cumberland		
Warwick	}	Richard Rose 6 Years at Michaelmas 1710.
Leicester		

Bed-

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Bedford
Bucks } John Duncombe 6 Years at
Michaelmas 1710.

Suffolk
Cambridge } John Duncombe 5 Years at
Michaelmas 1710.

Essex
Hertsford
Middlesex
London
Norfolk
Huntingdon } Thomas Codd 3 Years at
Michaelmas 1711.

Devon
Cornwall } William White 2 Years at
Michaelmas 1711.

Oxon
Berks } William Roberts 2 Years at
Michaelmas 1711.

Stafford
Hereford
Salop
Worcester } Robert Hewet 2 Years at
Michaelmas 1711.

Southampton
Wilts
Glocester
Somerset
Dorset } Thomas Rudge 1 Year at
Michaelmas 1711.

E R R A T A.

pag. 6. Line 27. for 39l. 6 s. 2 d. 1 q. 1. 29l. 6 s. 2 d. 1 q.

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A
R E P O R T
FROM THE
Commissioners, &c.

YOUR Commissioners humbly hope, by what is offered in the preceding Report, that they will appear to have taken some Pains in Examining the *Accompts* of the Army, which they have applied themselves more immediately to, not only as they were obliged to use all possible Endeavours to detect any Irregularities or Mismanagements therein, but in Order to Enable themselves to determine the Debts due from the Government on this Head.

As soon therefore as the Act passed appointing us Commissioners for that Purpose, We directed the Paymasters-General to lay before us

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States of the several Regiments under their Care; and in the first Place of those which were Reduced or Disbanded. We likewise required the Colonels and Agents to Exhibit Accompts of all Sums of Money received by them, for the Use of their respective Regiments.

Mr. *Howe*, in return to our Precept, brought in Accompts of some Regiments; but in the Examination thereof, we found they had Reference to other Accompts, (whilst those Regiments were in Mr. *Brydges's* Pay,) which are Unadjusted.

Mr. *Brydges* Exhibited also to us, sometime since, the States of several Regiments; but alledged there was so many Difficulties in their Accompts, that he could not then settle the Credit of any one.

The Colonels and Agents have returned, that till the Credits of their respective Regiments are fixed and ascertained by the Paymasters, they cannot pretend to offer any Accompts.

However, we have employed our Time in Hearing the Claims and Complaints of several Persons relating to these Accompts, which as they have been very Numerous, so they will facilitate our Examinations, when the Paymasters shall be prepared to lay their Accompts before us, in such manner as will be a proper Foundation for us to Determine upon.

Mr. *Brydges* hath been frequently pressed to attest the Credit of the Regiments under his Care, which are the most considerable Part of the Army: But, being unable to remove the

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Difficulties first complained of, he hath lately deliver'd on Oath the following Reasons for his not complying with our Precepts.

Reasons why the Accompts for the Regiments under the Care of Payment of the Honourable James Brydges, Esq; Paymaster-General of her Majesty's Forces acting in Conjunction with the Allies, could not be clos'd and attested, pursuant to the Precepts of the Honourable the Commissioners appointed by Parliament for Taking, Examining and Determining the Debts due to the Army, &c.

Brigadier *LEPELL's* Dragoons.

THere is no Establishment for this Regiment from the 27th of August, 1709, when they commence under Mr. *Brydges's* Care of Payment to the 22d of December following, during which Time their Pay, by the Muster-Rolls, amounts to 3172 l. 10 s. 8 d.

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There is no Establishment for the Year 1711.

There is no Establishment for the Year 1712.

Muster-Rolls wanting from the 23d of *December* 1709, to the 23d of *June* following: Muster-Rolls return'd into the Office from the 24th of *June* 1710, to the 22d of *December* following. For 8 Troops consisting of 60 Private Dragoons each, which amounts to 56 *l.* 11 *s.* 8 *d.* *per diem*, tho' the Establishment for that Year is but for 6 Troops of 54 private Men each, which amounts but to 40 *l.* 7 *s.* 8 *d.* *per diem*, and from the said 24th of *June* 1710 to the 24th of *December* following, they were subsisted abroad as a Regiment of 8 Troops, whose Pay is 56 *l.* 11 *s.* 8 *d.* *per diem*.

The Time of Disbandment not yet ascertained.

Lieutenant General *STANHOPE's* Dragoons
Rais'd by the Earl of *P* — w the 2th of *July* 1706, from which Time to the 22d of *December* following there is no Establishment.

No Establishment for the Year 1711.

No Establishment for the Year 1712.

Muster-rolls wanting from the 25th of *April* 1707 to the 23d of *August* following.

Ditto from the 24th of *April* 1708 to the 23d of *August* following.

Ditto from the 24th of *June* 1710 to the 5th of *August* 1712.

The Time of Disbandment not yet ascertained.

Colonel *BOUCHETIERE's* Dragoons,
Rais'd by the Earl of *G* — y the 1st of *August* 1708; and by the Queen's Establishment,
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ment, from that Time to the 22d of *December* 1709, to consist of 8 Troops of 56 *l.* 11 *s.* 8 *d.* *per diem*; but they have return'd Muster-rolls for an Additional Troop for the said Time, whose full Pay is 6 *l.* 15 *s.* *per diem*, which added to the former Establishment, amounts to 63 *l.* 6 *s.* 8 *d.* *per diem*, and accordingly have received Subsistence Abroad from the said first of *August*.

No Establishment for the Year 1711.

Ditto for the Year 1712.

The Time of Disbandment not yet ascertained.

Earl of *GALWAY's* Spanish Foot,
Rais'd by the Earl of *Galway* in the Beginning of the Year 1709, but no Establishment for that Year.

Muster-rolls wanting from the Time of Raising till Disbanded.

The Time of Disbandment not yet ascertained.

G O R G E's

The Regiment was taken Prisoners at the Battle of *Almanza*, in *April* 1707; the Muster-rolls were return'd compleat from the 24th of *April* 1707 to the 23d of *April* 1708; there are likewise Muster-rolls for the Regiment, as new rais'd, commencing in *January* and *February* 1707-8, and ending the said 23d of *April* 1708, to the Paymaster wants Directions how to compute their Pay to this Time.

Officers *en Second* being appointed to supply the Ports of the Officers of the Regiment Prisoners, or left in *Spain*, whose Subsistence, as well

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as the Subsistence of the Premiers, is charged to the Regiment; but the Paymaster has no Authority to allow the Regiment Credit for the Pay of those Premier Officers to the respective Times of their Exchange, and Superfeding the Officers *en Second*.

The Regiment objects to the Charge of 1830*l.* for the *Catalans*, alledging, That their Prisoners, with the Men they kept in *Spain* after the Battle, and some few in *England*, left no Fund or Savings to answer this Charge.

They object to the Charge of Arms which they say were lost in Action.

Some *Neapolitan* Officers were appointed to this Regiment, and subsisted therein from the 24th of *April* 1707, to the 24th of *August* 1709. The Regiment alledge they had their Compliment without them, but the Paymaster has not yet any Authority to relieve them in this Charge.

They object to the Charge of Levy-Money, upon their being Recruited in the Beginning of the Year 1708, alledging, that the Savings by Non-Effectives to that Time, wou'd not answer that Charge.

STRAFFORD's Dragoons

No Muster-rolls, or Establishment for the Year 1711, during which Time they were Prisoners.

Nassau's, late *Edward Stanhope's*.

Establishment wanting for the Year 1709.

Ditto for the Year 1711.

Ditto for the Year 1712.

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Muster-rolls wanting from the 23d of *December* 1708, to the 23d of *June* following.

The Time of Disbandment not ascertained.

MAGNY's Foot.

Muster-rolls wanting from the 25th of *August* 1707, to the 23d of *December* following. The Muster-rolls were return'd into the Office complet to the 24th of *April* 1708, altho' the Regiment was discontinued the 5th of *February* preceding, so the Paymaster wants Directions how to compute the Pay for that Time, and an Authority for allowing the Regiment Credit for the full Pay of the Common Officers, from that Time to the 12th of *July* 1709, when the Regiment was new raised or recruited.

And the Paymaster has no Authority for allowing the Pay of the Officers which continued in *Spain*.

To the end of the Year 1709, or to the respective Times, they were Incorporated into other Regiments.

Colonel *CLAYTON*.

Establishment wanting for the Year 1711.

Muster-rolls wanting from the 23d of *August* 1711, to the 22d of *December* following.

Muster-rolls wanting from the 24th of *April* 1712, to the 23d of *August* following.

Establishment wanting for the Year 1712.

Brigadier *MUNDEN's*

Muster-rolls wanting from the 23d of *December* 1710, to the Time Disbanded.

Establishment wanting for the Year 1711.

Establishment wanting for the Year 1712.

The Time of Disbandment not ascertained.

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Brigadier GORE's
Establishment wanting for the Year 1709.

Ditto for the Year 1711.

Ditto for the Year 1712.

Muster-rolls wanting from the 23d of December 1710 till Disbanded.

The Time of Disbandment not ascertained.

MOUNTJOY.

The Regiment was taken Prisoners at the Battle of *Almanza* in April 1707. The Muster-Rolls were return'd compleat from the 24th of April 1707, to the 23d. of April 1708. And there are likewise Muster-Rolls for the Regiment, as new rais'd, commencing in *January* and *February* 1707-8, and ending the said 23d of April 1708. So the Paymaster wants Directions how to compute their Pay for this Time.

Officers *en* Second, being appointed to supply the Posts of the Officers of the Regiment Prisoners, or left in *Spain*, whose Subsistence as well as the Subsistence of the Premiers is charg'd to the Regiment; but the Paymaster has no Authority to allow the Regiment Credit for the Pay of those Premier Officers to the respective Times of their Exchange, and superseding the Officers *En* Second.

The Regiment objects to the Charge of 1830*l.* for the *Catalans*, alledging, that their Prisoners, with the Men they kept in *Spain* after the Battle, and some few in *England* left no Fund or Savings to answer this Charge.

They object to the Charge of Arms which they say were lost in Action.

They object to the Charge of Levy-Money upon their being Recruited in the Beginning of the

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the Year 1708, alledging, that the Savings by Non-effectives to that Time, wou'd not answer that Charge.

WINDSOR's, late *Mordaunt's*.

The Muster-Rolls are wanting from the 24th of August 1707 to the 23d of December following, Muster-Rolls are return'd compleat from the 24th of April 1707, to the 23d of April 1708, during which Time they were Prisoners, and there are likewise Muster-Rolls for the Regiment as new Rais'd, commencing in *January* and *February* 1707-8, and ending the said 23d of April 1708, so the Paymaster wants Directions how to compute their Pay for this Time.

Officers *En* Second being appointed to supply the Posts of the Officers of the Regiment Prisoners, or left in *Spain*, whose Subsistence as well as the Subsistence of the Premier is charg'd to the Regiment, but the Paymaster has no Authority to allow the Regiment Credit, for the Pay of those Premier Officers to the respective Times of their Exchange, and superseding the Officers *En* Second.

The Regiment objects to the Charge of 1830*l.* for the *Catalans* alledging, that their Premiers with the Men kept in *Spain*, after the Battle, and some few in *England*, left no Fund or Savings to Answer this Charge.

They object to the Charge of Arms, which they say were lost in Action.

They object likewise to the Charge of Levy-Money upon their being Recruited in the Beginning of the year 1708, alledging that the Sa-

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vings by Non-effectives to that Time would not answer that Charge.

Orders being given for Recruiting this Regiment in *England* in *February* 1707-8, the Necessary Sums were advanced accordingly, and they were compleated in *Spain* for the same Time, by Men reduc'd in other Regiments, this occasion'd a large Over-payment which the Regiment have been endeavouring to get off by some Allowances for Supernumerary Officers, and other Matters, but the Paymaster has yet received no Authority to grant the same.

H I L L.

The Muster-Rolls are wanting from the 24th of *August* to the 23d of *December* 1707.

The Muster-Rolls return'd compleat from the 24th of *April* 1707, to the 23d of *April* 1708, during which Time they were Prisoners, and there are likewise Muster-rolls for the Regiment as new rais'd, commencing in *January* and *February* 1707-8, and ending the said 23d of *April* 1708, so the Paymaster wants Directions how to compute their Pay to this Time.

Officers *En Second* being appointed to supply the Debts of the Officers of the Regiment Prisoners, or left in *Spain*, whose Subsistence as well as the Subsistence of the Premiers is charged to the Regiment, but the Paymaster has no Authority to allow the Regiment Credit for the Pay of those Premier Officers to the respective Times of their Exchange, and superseding the Officers *En Second*.

The Regiment objects to the Charge of 1830*l.* for the *Catalans*, alledging, that their Prisoners, with

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with the Men they kept in *Spain* after the Battle, and some few in *England*, left no Fund or Savings to answer this Charge.

They object to the Charge of Arms, which they say were lost in Action.

They object likewise to the Charge of Levy-Money upon their being Recruited in the beginning of the year 1708, alledging, that the Savings by Non-effectives to that Time would not answer that Charge.

Sir ROBERT RICH'S

No Establishment for the year 1711.

Ditto for the year 1712.

The Time of Disbandment not yet ascertain'd.

Brigadier D A L Z E L.

Establishment wanting from the 24th of *December* 1709, till Disbanded.

Muster-rolls wanting from the 23d of *December*, 1710, till Disbanded.

The Time of Disbandment not yet ascertain'd.

Brigadier S T A N W I X'S.

No Establishment for the year 1709.

Ditto for the year 1711.

Ditto for the Year 1712.

Muster-rolls wanting from 24th *April* 1711, till Disbanded.

The Time of Disbandment not yet ascertain'd.

William Stanhope, late Richards.

Establishment for the Year 1711 wanting.

Ditto for the Year 1712.

The Time of Disbandment not yet ascertain'd.

Lord S T A N E S.

Muster-rolls wanting, from 24th *February* 1711-12, till Disbanded.

N 2

Establish-

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Establishment wanting for the Year 1711.

Ditto for the Year 1712.

The Time of Disbandment not ascertain'd.

Colonel *JONES*.

Muster-rolls wanting from 24th *August* 1712, till Disbandment.

Establishment wanting for the Year 1712.

The Time of Disbandment not ascertain'd.

Major-General Book, and Brigadier Price's.

Muster-rolls wanting, from the 25th *February* 1711 till Disbanded.

Establishment wanting for the Year 1712.

The Time of Disbandment not ascertain'd.

Major-General Rook, and Brigadier Price's.

Muster-rolls wanting, from the 25th *February* 1711-12, till disbanded.

Establishment wanting for the Year 1711.

Establishment wanting for the Year 1712.

The Time of Disbandment not yet ascertain'd.

Colonel *TURREL's*.

There is no Establishment for this Regiment from the Time they were remov'd from *Ireland*, in *April* 1711, till Disbanded.

The Time of Disbandment not yet ascertain'd.

Colonel *FIELDING*.

There is no Establishment for this Regiment, from the Time they were remov'd from *Ireland* in *April* 1711, to Disbandment in the Year 1712.

Muster-rolls wanting from the 23d *June* 1711, to the Time they were Disbanded.

The Time of Disbandment not yet ascertain'd.

Sir *DANIEL CARROLL's*.

Form'd in *Portugal* in the Year 1709, but no Establishment or Muster-rolls from the Time of their Raising till Disbanded.

The

(93)

The Time of Disbandment not yet ascertain'd.

Marquis *D'ASSA's*.

Formed in *Portugal* in the Year 1709, but no Establishment or Muster-rolls from the Time of Raising till Disbanded.

The Time of Disbandment not yet ascertain'd.

Brigadier *Wither's Dragoons*.

They are upon the Establishment as Foot, from the 23d of *February* 1708-9, from which Time to the 23d of *August* following (when made Dragoons) Muster-rolls are wanting.

Establishment and Muster-rolls wanting for the Officers *En Second* for the Year 1710.

Ditto for the Year 1711.

Establishment wanting for the Regiment for the Year 1711.

Ditto for the Year 1712.

The Time of Disbandment not yet ascertain'd.

Colonel *Deborde's Dragoons*.

They are upon the Establishment as Foot, from the 23d of *February* 1708-9, from which Time, to the 23d of *August* following, (when made Dragoons) Muster-rolls are wanting.

Establishment and Muster-rolls wanting for the Officers *En Second* for the Year 1710.

Ditto for the Year 1711.

Establishment wanting for the Regiment 1711.

Ditto for the Year 1712.

The Time of Disbandment not yet ascertain'd.

Colonel *Gualy's Dragoons*.

Establishment wanting for the Officers *En Second* for the Year 1710.

Establishment wanting for the Year 1711.

Ditto for the Year 1712.

The Time of Disbandment not yet ascertain'd.

Col.

Colonel Foiffac's Dragoons.
Establishment for the Officers *En Second* wanting for the Year 1710.

Establishment wanting for the Year 1711.

Ditto for the Year 1712.

The Time of Disbandment not ascertain'd.

Colonel Magny's Dragoons.
Establishment wanting for the Year 1711.
Establishment wanting for the Officers *En Second* for the Year 1710.

Ditto for the Year 1711.

The Time of Disbandment not yet ascertain'd.

Colonel Sailand's Dragoons.
Establishment wanting for the Year 1711.
The Time of Disbandment not yet ascertain'd.

F R A N K S.

Establishment wanting for the Year 1711.

Establishment wanting for the Year 1712.

The Time of Disbandment not yet ascertain'd.

Brigadier V E S E Y.
Establishment wanting for the Year 1711.
Establishment wanting for the Year 1712.
Muster-rolls, from the 25th August 1712 wanting, till Disbanded.

The Time of Disbandment not ascertain'd.

P O R T M O R E.

The Muster-rolls, from April 1707, to April 1708, are made up compleat, altho' the Regiment was Prisoners during that Time, except a small Part that remain'd in *Catalonia.*

There is yet no Authority for the Pay of the Premiers Officers Prisoners, for the Times their Posts were filled by Officers *En Second*, whose Subsistence is charged to the Regiment, as is like-

likewise that of the Premier Officers for the same Time.

The Regiment objects to a Charge of 1830*l.* paid the *Catalans*, form'd in *Spain* after the Battle of *Almanza*; alledging, That their Prisoners, and the Men they had in *Spain* and *England* for the Time they are Charg'd with those *Catalans*, left no Fund for their Charge,

For the same Reasons they object to a Charge of Levy-Money, upon their being new raised in the Year 1708; alledging, There were not sufficient Savings by Non-effectives for that End.

And they likewise object to the Charge made upon them for Arms, which they say were lost in Action.

F A R R I N G T O N.

Establishment wanting for the Year 1711.

Establishment wanting for the Year 1712.

Muster-rolls wanting from the 23d of February 1710-11, to the 23d of April following.

Muster-rolls wanting from the 23d of August 1712, till Disbanded.

The Time of Disbandment not ascertained.

The French Dragoons, call'd Guiscard's.
Muster-rolls wanting, from the 25th of April 1708, till Disbanded.

The Time of Disbandment not ascertained.

B L O S S E T T's.

Muster-rolls wanting, from 24th of July 1708, till Disbanded.

The Time of Disbandment not ascertained.

H O T H A M's,

Muster-rolls wanting for Six Companies, from 23d of April 1709, to the 23d of August following.

H A R-

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HARRISON'S.

The Muster-rolls, from 24th of August to 23d December 1707, are wanting.

The Muster-rolls return'd from 24th April 1707, when the Regiment was taken Prisoners at Almanza, to 24th April 1708, are compleat, altho' the Regiment was Prisoners during that Time.

There is no Authority for the Pay of the Officers Prisoners, from the 25th April 1708, to the Time they were Exchang'd; the Subsistence paid the Officers En Second, who served in their Posts, is charged to the Regiment, as likewise that Paid the said Premier Officers.

The Regiment objects to the Charge of 1830 l. for the Catalans; alledging, That their Prisoners, with the Men they kept in Spain after the Battle, and some few in England, left no Fond or Savings to answer this Charge.

STEWART'S.

The Muster-rolls, from 24th April 1707, to 24th April 1708, are made up compleat, altho' the Regiment was Prisoners during that Time, except a small Part that remain'd in Catalonia.

There is yet no Authority for the Pay of the Premier Officers, Prisoners for the Times, their Posts were fill'd by Officers En Second, whose Subsistence is charged to the Regiment, as is likewise that of the Premier Officers for the same Time.

The Regiment objects to a Charge of 1830 l. paid the Catalans, form'd in Spain after the Battle of Almanza; alledging, That their Prisonance

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ners, and the Men they had in Spain and England for the Time they are Charged with those Catalans, left no Fund for that Charge.

For the same Reason they object to the Charge of Levy-Money upon their being new rais'd; alledging, There were not sufficient Savings by Non-effectives for that End.

And they likewise object to the Charge made upon them for Arms, which they say were lost in Action.

HARVEY

Muster-rolls are wanting from the 23d of December 1710, to the 22d of December 1711, from which Time the Regiment is to be paid in Ireland.

PEPPER.

No Muster-rolls from December 23, 1710, to December 22, 1711, from which Time the Regiment is to be paid in Ireland.

The Posts of the Officers of this Regiment, who were taken at Almanza, were supply'd by Officers En Second, whose Subsistence is Plac'd to the Regiment, as is also the Subsistence of the Premier Officer's Prisoners; the Regiment is applying for a proper Warrant to authorize the Payments, allowing them Pay for the said Second Officers, without which they will seem considerably Overpaid.

NEWTON'S.

Establishment wanting for the Year 1711.

Ditto for the Year 1712.

SANKER.

Establishment wanting for the Year 1711.

Ditto for the Year 1712.

O WIGHT.

(98)

WIGHTMAN.

Their Muster-rolls, from *April 1707*, to *24th April 1708*, are made up compleat, altho' Prisoners for that Time, except some few Officers and Men remaining in *Spain* and *Great Britain*.

They were likewise mustered in *England* from *5th March 1707-8*, to the said *24th April 1708*, upon their being new recruited; so the Paymaster wants Directions how to compute their Pay to the said *24th April 1708*.

They are Charged with the Subsistence of their Premier Officers Prisoners, as likewise with the Subsistence of the Officers *En Second*, who serve in the Regiment in their Posts for the same Time, and there is yet no Authority for relieving them therein.

They object to the Charge of Levy-money upon their being new Recruited, alledging there were not sufficient Savings by Non-effectives for that End.

The Regiment objects to a Charge of 1830*l.* paid the *Catalans*, form'd in *Spain* after the Battle of *Almanza*, alledging that their Prisoners, and the Men they had in *Spain* and *England*, for the Time they are charg'd with those *Catalans* left no Fund for that Charge.

And they likewise object to the Charge made upon them for Arms, which they say were lost in Action.

BARYMORE.

Establishment wanting for the Year 1711.

Ditto for the Year 1712.

Muster-Rolls wanting for the Year 1705.

Muster-

(99)

Muster-Rolls wanting from *Decem. 24. 1705* to *May the 11th, 1706*.

ELLIOT.

Establishment wanting for the Year 1711.

Ditto for the Year 1712.

FUZILIERS.

Muster-Rolls wanting from *April 24. 1708*, to *October 22. following*.

Establishment wanting for the Year 1711.

Ditto for the Year 1712.

WETHAM.

Establishment wanting from *August 27, 1709*, to *December 22, following*.

Ditto for the Year 1711.

Ditto for the Year 1712.

PHILLIPS.

Establishment wanting for the Year 1711.

Ditto for Year 1712.

MOLESWORTH.

Muster-Rolls wanting from *Feb. 23, 1706-7*, to *June 23, 1707*.

Ditto for Eight Companies, for the Muster ending *April 23. 1711*.

Establishment wanting for the Year 1711.

Ditto for the Year 1712.

JOHNSON's, late BRUDENAL's.

Muster-Rolls wanting from *February 23, 1706-7*, to *June 23, 1708*.

Establishment wanting for the Year 1706.

WADES.

The Muster-Rolls return'd from *April 24, 1707*, when the Regiment was taken Prisoners at *Almanza*, to *April 23, 1708*, are compleat, although the Regiment was Prisoners during that Time.

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There is no proper Authority for the Pay of the Officers Prisoners from *April 25, 1708*, to the Time they were Exchang'd, the Subsistence paid the Officers, *En Second* who serv'd in their Posts, is charg'd to the Regiment, as is likewise that paid the Premier Officers.

The Regiment object to the Charge of 1830 *l.* for the *Catalans* alledging that their Prisoners, with the Men they kept in *Spain* after the Battle, and some few in *England*, left no Fund or Savings to Answer this Charge.

B O W L E S.

The Regiment was taken Prisoners at the Battle of *Almanza*, in *April, 1707*. The Muster-Rolls were return'd compleat from *April 24, 1707*, to *April 23, 1708*, and there are likewise Muster-Rolls for the Regiment, as new rais'd, commencing in *January* and *February, 1707-8*, and ending the said 23d of *April, 1708*; so the Paymaster wants Directions how to compute their Pay for this Time.

Officers *En Second* being appointed to supply the Posts of the Officers of the Regiments Prisoners, or left in *Spain*, whose Subsistence, as well as the Subsistence of the Premiers is charg'd to the Regiment, but the Paymaster has no Authority to allow the Regiment Credit for the Pay of those Premier Officers to the respective Times of their Exchange, and superseding the Officers *En Second*.

The Regiment objects to the Charge of 1830 *l.* for the *Catalans*, alledging, That their Prisoners, with the Men they kept in *Spain* after the Battle, and some few in *England*, left no Fund or Saving to answer this Charge.

They

(101)

They object to the Charge of Arms which they say were lost in Action.

They object to the Charge of Levy-Money upon their being Recruited in the Beginning of the Year 1708, alledging that the Savings by Non-Effectives to that Time, would not answer that Charge.

L E I G H's

The Muster-Rolls are wanting from the 24th of *August 1707* to the 23d of *December* following.

The Muster-Rolls are return'd compleat from the 24th of *April 1707*, to the 23d of *April 1708*, during which Time they were Prisoners, and there are likewise Muster-Rolls for the Regiment, as new rais'd, commencing in *January* and *February 1707-8*, and ending the said 22d of *April, 1708*; so the Paymaster wants Directions how to compute their Pay for this Time.

Officers *En Second* being appointed to Supply the Posts of the Officers of the Regiment Prisoners or left in *Spain*, whose Subsistence, as well as the Subsistence of the Premiers is charged to the Regiment; but the Paymaster has no Authority to allow the Regiment Credit for the Pay of those Premier Officers to the respective Times of their Exchange, and superseding the Officers *En Second*.

The Regiment objects to the Charge of 1830 *l.* for the *Catalans*, alledging, That their Prisoners, with the Men they kept in *Spain* after the Battle, and some few in *England*, left no Fund or Savings to answer this Charge.

They object to the Charge of Arms which they say were lost in Action.

They object likewise to the Charge of Levy-Money upon their being Recruited in the Beginning of the Year 1708, alledging that the Savings by Non-Effectives to that Time would not answer that Charge.

B U T L E R's.

Muster-rolls wanting from the 25th of *August 1707*, to the 23d of *December* following.

The Muster-rolls return'd into the Office, from the 24th of *April 1707*, to the 23d of *April 1708*, are made Compleat, altho' the Regiment was Prisoners during that Time, and were discontinued the 5th of *February 1707-8*; so the Paymaster wants Directions how to compute their Pay for that Time, and an Authority for allowing the Full Pay of the Commission-Officers Prisoners from that Time to the 12th of *July 1709*, when the Regiment was new Rais'd or Recruited.

They object to the Charge of 1830 *l.* for *Catalans*; alledging, That the Men they had in *Spain* and *England*, with them, left no Fund or Savings to answer this Charge.

Muster-rolls wanting from the 24th of *Febr.* 1710-11, to the 24th of *April* following.

Establishment wanting for the year 1711.

Ditto for the year 1712.

The Time of Disbandment not yet ascertain'd.

Colonel *DUBOURGAY.*

Establishment wanting for the Year 1709.

Ditto for the year 1711.

Ditto for the year 1712.

Muster-rolls wanting from the 25th of *June* to the 23d of *December* 1707.

Ditto from the 24th *April* 1708, to the 23d *April* 1709.

The Time of Disbandment not ascertain'd.

Lord *MARKKER's*

Muster-rolls wanting from the 25th of *August* 1707, to the 23d of *December* following.

The Muster-rolls return'd from the 24th of *April* 1707, when the Regiment was taken Prisoners at *Almanza*, to the 24th of *April* 1708, are compleat, altho' the Regiment was Prisoners during that Time.

An Authority wanting for the Pay of the Officers, Prisoners in *France*, from the Times the Officers *En Second* were appointed in their Posts to the Times the Officers Prisoners were Exchanged and superseded them.

The Regiment objects to the 1830 *l.* charged for *Catalans*, alledging that their Prisoners, with the Men they kept in *Spain*, after the Battle, and some few in *England*, left no Fund or Savings to answer the Charge.

They object to the Charge of Levy-Money upon their being Recruited in the Beginning of the year 1708, alledging that the Savings by Non-effectives to that Time would not answer that Charge.

Establishments wanting from the 23d of *December* 1710 to their Disbandment in the year 1712.

Muster-rolls wanting from the 23d of *February* 1710-11, to the 23d of *April* following.

The Time of Disbandment not yet ascertain'd.

DORMER.

No Muster-rolls or Establishments from the 23d of *December* 1710, to the 22d of *December* 1711, during which Time they were Prisoners.

CREIGHTON.

An Authority wanting for the Pay of the Commission and Non-Commission-Officers, from the 23d of *February* 1706-7, when reduc'd in *Spain*, to the Time they were again Rais'd or Recruited.

GRANT

GRANT.

An Establishment wanting for the year 1709.

Ditto for the year 1711.

Ditto for the year 1712.

The Time of Disbandment not yet ascertain'd.

WINDRESS.

Muster-rolls wanting from the 24th of *August* 1711, to the 22d of *December* following.

Establishments wanting for the years 1711 and 1712.

PEARCE's Dragoons.

The Regiment was form'd in *Spain* in *February* 1705-6, but there is no Establishment for them from that Time to the 23d of *December* 1706, when placed upon the Queen's Establishment.

Muster-rolls wanting from the 24th of *August* 1707, to the 23d of *December* following.

PEARCE's Foot.

Establishment wanting for the year 1711.

Ditto for the year 1712.

MONTANDRE.

There are no Muster-rolls from the 23d of *April* 1707, to the 23d of *December* following, during which Time they were Prisoners.

They were order'd to be discontinued the 5th of *February* 1707-8, yet the Muster-rolls are return'd compleat from the 24th of *December* 1707, to the 22d of *April* 1708. So the Paymaster wants Directions and Authority how to compute their Pay for that Time.

The Paymaster has no Authority for allowing the Pay of the Officers from the said 24th of *April* 1708, to the Time the Regiment was new Rais'd or Recruited in *November* and *December* 1709.

They object to the Charge of 1830 *l.* for the *Catalans*, alledging, that being taken and continu'd Prisoners almost Compleat, there is no Fund for that Charge.

HATE's now *DESNEY's.*

Muster-rolls wanting from the 24th of *August* 1707, to the 23d of *December* following;

The Rolls return'd from *April* 1707, to *April* 1708, are made compleat, altho' the Regiment was Prisoners during that Time, and were discontinued the 5th of *Feb.* 1707-8.

No Authority for allowing the Pay of the Officers, Prisoners to the Time the Regiment was new Rais'd or Recruited in *July* 1709.

They object to the Charge of 1830 *l.* for the *Catalans*, alledging, that being taken and continued Prisoners almost compleat, there's no Fund for that Charge.

Lumley
 Wood
 Cadogan
 Palmes
 Harwich
 Staires
 Ross
 Orkney
 Selwyn
 Webb
 North
 Hertford
 Durell
 Sterne
 Orrery
 Sabine
 Primrose
 Preston
 Newton
 Sutton
 Evans
 Pocock
 Hamilton
 Sybourg
 Wynn
 Hane.

The Muster-rolls for these Re-
 giments to the 21st of December
 1712, were received at the Pay-
 Office the 31st of January last,
 and the Establishment for the
 said Regiments being now Sign'd
 by Her Majesty, and ready to be
 Counter-sign'd at the Treasury,
 there will be no farther Difficul-
 ty in Closing and Attesting their
 Accounts to the said 21st of De-
 cember 1712, which shall be
 done as soon as possible.

March 4.
 1712-13.

BRYDGES.

Now whether these Reasons are admitted as a Justifica-
 tion of the Paymaster or otherwise, your Commissioners
 apprehend they are a sufficient Proof that it was not in
 their Power to proceed farther then they have done. And
 that if they had presumed to form any Certificates on
 this confused and uncertain State of the Accompts of the
 Army, they must necessarily have been guilty of the
 highest Injustice, as well as a direct Breach of the Act
 which constitutes their Commission. For the House
 will be pleased to Consider they are tyed down by that
 Act to Determine only according to the Establishments.

G. L.
 H. B.
 S. W.
 F. A.
 T. L.
 W. S.
 H. C.

F I N I S.