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S T A T E
O F T H E
D E M A N D S

O F T H E
Inhabitants of the Electorate of
H A N O V E R,
U P O N T H E
C R O W N o f G R E A T B R I T A I N,

F O R
Deliveries of PROVISIONS, FORAGE, &c.
made, and TRANSPORT-SERVICE performed,
by them to the BRITISH Combined Army,
in the Years 1759, 1760, 1761, 1762.

A N D
To the BRITISH Troops, on their March home-
wards, in the Months of January, February,
and March, 1763.



L O N D O N,
Printed in the Year MDCCLXVII.

IN THE

COURT OF COMMONS

IN MATTER OF

THE

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ADVERTISEMENT.

The Particulars of the following Accounts, and the several Proofs by which they are supported, are not inserted in this State, to avoid extending it to an inconvenient length; but are all ready to be produced, when called for.

(1)

STATE of the DEMANDS

OF THE

Inhabitants of the Electorate of
HANOVER, &c.

THE heavy share borne by the Electorate of Hanover, in the calamities of a war, in which it had no interest nor concern of its own, is too well known to require proof! The only reason for even mentioning it here, is to shew the just foundation of the claim of payment, made by the inhabitants for the various articles supplied by, or taken from them, for the support and service of the armies of Great Britain, engaged in carrying on that war.

The accounts of these articles were given in severally, at the proper offices in Germany, as they were made up; and when these offices were closed, the said several accounts were given in together, to the commissioners in London, who took them

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under

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under consideration severally, as they happened to fall in their way.

A short view of the circumstances which attended the rise of these accounts, will best explain the reasons of their being thus made up severally, and at different times.

On the first opening of the war in Germany, in the year 1757, the care of providing for the army was committed to the Hanoverian Chancery of War, with whom it remained to the twenty-fifth of December 1758, when it was transferred to the British Commissariate.

In the course of this service, it had been the rule with the Hanoverian Chancery to pay for all deliveries, authentically and properly proved to have been made to the troops, or into the magazines, without requiring any other authority for having made such deliveries, than the wants and requisitions of the said troops, and officers of the magazines.

Of this rule the Commissariate declared no alteration; and accordingly the inhabitants continued to make their deliveries in the same manner, and with the same confidence of receiving just payment, as before; nor did the Commissariate object to

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to making that payment, for want of other authority, when the receipts for such deliveries were presented to them, either by the proprietors, or by the bailiffs of the districts, to whom they were entrusted by them, to solicit payment.

As many of those proprietors were employed at great distances from the offices of the Commissariate, and as the bailiffs were continually harrassed in the different services of the army, or by the enemy, a great part of these receipts remained unpresented every year; and even of those, which were thus irregularly and separately presented, many were, in the multiplicity and hurry of business, mislaid in the offices, to the great loss of the claimants.

To obviate the confusion which must inevitably arise from these unsettled accounts, the Regency issued an order, on the twenty-eighth of September 1762, whereby all the proprietors of such receipts, and the bailiffs of the districts, were enjoined to bring in to the bailiff Harding, (who was appointed Deputy of the States for that purpose,) before the last day of the following month of October, all receipts for deliveries made to that time, on penalty

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of being excluded from payment of such as should not be so brought in.

In obedience to this order, the said bailiffs did accordingly bring to the deputy Harding, all the receipts in their hands, as did also the proprietors as fast as they returned home, and could recover them from the places where they had lodged them for safety; which receipts the deputy stated in regular accounts, in the order they were brought to him, and laid before the Commissariate, as fast as the said accounts could be made up; but before they could be finally settled, the offices of the Commissariat were closed, and the order issued by the Lords of the Treasury, for bringing all unsettled demands on account of the war, to London, to be liquidated by commissioners appointed for that purpose; in consequence of which order, these accounts which had been returned from the offices to the deputy, were sent over by him, and laid before the said commissioners, in the month of December 1763.

On the sixth of November 1764, the commissioners made the following report on one of these accounts, amounting to 83281 Duc.: 2 R.: 20 Mg.

—“ We

—“ We have taken into our consideration that part of an account (presented under numb. 58, in Mr. Leigh's list of accounts left in the office of Control) which relates to bread, and forage, furnished by the inhabitants of Hanover, amounting to 83281 Duc.: 2 R. and 20 Mg. —And in looking into an original convention and agreement made between Mr. Harding, deputy of the country of Hanover, and sir James Cockburne, dated at Gudensburg, the twenty-eighth of July 1762, under which the whole of this demand was introduced, and on which the payment thereof was claimed, we found that the deliveries made during the campaign of 1762, commencing after the month of April, should be paid for, at the following rates and propositions, &c.—

“ We therefore entered into the examination of the several receipts produced as vouchers of the deliveries; in the course of which we found several for deliveries made during the years 1759, 1760, and 1761, which we have laid aside, as not coming either within the period specially limited by the original convention,

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“ vention, or under any authority as yet
 “ produced.

“ Having thus carefully gone through
 “ the several bundles of receipts, most of
 “ which had been examined in Germany,
 “ by Mr. Bromfeild, a deputy Com-
 “ missary properly authorized for that
 “ purpose, we next proceeded to draw up
 “ a state of the whole liquidations of this
 “ demand, &c. and are of opinion that
 “ 41843 Duc. : 2 R. and 25½ Mg. &c.
 “ being the amount of that convention,
 “ ought to be paid.

“ With regard to the several packets of
 “ receipts, laid aside for the reasons above-
 “ mentioned, we wrote to Mr. Best
 “ (*agent for these demands*) to know if he
 “ had any other authorities to produce in
 “ behalf thereof, before we would pro-
 “ ceed to reject them entirely; and he, in
 “ his answer thereto, declared himself un-
 “ able to produce any; yet he hoped upon
 “ further consideration, it would be found
 “ that the said convention fixed likewise
 “ for the previous deliveries.

“ We therefore reconsidered this matter,
 “ and are confirmed in our opinion; yet in
 “ consideration of the great deduction made
 from

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“ from this account thereby, we have ad-
 “ mitted this settlement to have a retro-
 “ spect to the seventh of April 1762, be-
 “ ing the day on which sir James Cock-
 “ burn joined the head quarters, at the
 “ head of the branch of supply, being
 “ twenty-three days, from which time
 “ only we have examined the several re-
 “ ceipts for deliveries made, during that
 “ interval, and found them to amount to
 “ 2985 Duc. : 6 Pf. &c. which being added
 “ to the 41,843 Duc. 2 R. and 25½ Mg.
 “ above-mentioned, makes the sum of
 “ 44828 Duc. : 2 R. : 26 Mg. : 2 Pf. which
 “ we are of opinion ought only to be paid.”

Though the foregoing account of these transactions totally overturns the principle upon which this report is made, yet, in order to shew the injustice of it in a still more striking light, it is proper to observe that the Commissariate in Germany, who were upon the spot at the time, and acquainted with all the circumstances of these affairs, made no such objection to the receipts produced to them for deliveries made in the same time, as the commissioners do here, *because they well knew that no such objection could with any shadow of reason or*
 B 4 *justice*

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justice be made to them; as appears by a certificate of Mr. Commissary Thomas Halsey, dated at Hamelen the twenty-first of March 1761, for deliveries made in the months of *February, May, June, July, August, September, October, November, and December 1760, January and February 1761*; in which certificate is quoted a publication of Mr. Commissary Hatton, promising payment for the same; and by another certificate of Mr. Commissary Halsey, dated at Stolzenau, the sixteenth of April 1762, for bread and forage delivered by the inhabitants of the country of Hanover to the troops, and into the magazines from January 1761, to January 1762, without any other authority than that, under which the deliveries here rejected were made; upon both which certificates, warrants were granted (on the former by Col. Peirson, and on the latter by sir James Cockburne) and payment accordingly made; and also by a letter from Mr. Hatton to Mr. Halsey, dated at Heildesheim the twenty-third of March, 1762, in relation to settling the price of the forage delivered by the country of Schaumberg Hesse, to the troops, during the whole war; wherein he expressly

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expressly desires that account to be made up at the same price, *as paid to the country of Hanover*; which directly implies that a rate was settled for payment of the deliveries of the Hanoverian country, and consequently proves that these deliveries had been admitted, as properly made; which rate had been settled, *without any such limitation in point of time, as is affixed in this report*, by the appointments of sir James Cockburne, and Mr. Maffow, the former dated at Hamelen the eighteenth of October 1761, and the latter at Eimbech on the twenty-fourth of November following; which appointments, letter, and certificates, are *express accords* to these deliveries, that in every respect entitle them to payment, equally with the *previous authority* required by the commissioners, according to the very letter of the rules given by the Lords of the Treasury, for their direction. To which it may not be improper to add, that much the greater part of these receipts had been examined, and allowed by Mr. Commissary Bromfeild, as they acknowledge in their report, and that he was properly authorized for that purpose, though, with a consistency peculiar to themselves, they

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they pay no regard to his allowance of them.—

Upon the publication of this report, Mr. Best remonstrated so strongly against the manifest injustice of it, that the commissioners took the account again into consideration, and on the fourteenth of March, 1765, reported to the Lords of the Treasury,

--- “ That Mr. Best, agent for the Hanoverian demands, having produced to them a publication made by Baron Munchausen, dated the thirty-first of January, 1761 (in consequence of a requisition made by Mr. Hatton for that purpose), wherein it is declared, that the forage delivered to the troops by the inhabitants of the principalities of Grubenhagen and Gottingen, in the electorate of Hanover, during the cantonments there, should be paid for.” --- And,

--- “ Secondly, a declaration in writing of sir James Cockburne, dated at Hamelen, the eighteenth of October, 1761, by which it appeared that the forage delivered to the troops, within the electorate of Hanover, should be paid for. ---

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“ They

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“ They had therefore taken into consideration that part of the account (under Numb. 58) which relates to deliveries of forage made by the said inhabitants, on the aforesaid authorities, the receipts for which were not included in the report of the sixth of November, 1764, when they were obliged to examine that part only of the said account, which came under the convention made between sir James Cockburne and Mr. Bailiff Harding, for the year 1762, as the only authority then produced; and in the course of their examination of the said receipts, as they had entertained some suspicions that the Reibensteins were concerned as collectors of some part thereof, they had, agreeable to the caution given them by the Lords Commissioners of the Treasury, in Mr. Whately's letter of the first of December, 1763, been particularly attentive and strict in the examination of every circumstance relative to this account.

---- “ On the first of these authorities they had admitted only such receipts as were for deliveries made within the respective limits of the principalities of
“ Gruben-

“ Grubenhagen and Gottingen, during the
 “ cantonment of the troops there, the pe-
 “ riod for which were restricted to the
 “ three months following the date of ba-
 “ ron Munchausen’s publication ; besides,
 “ as the Hanoverian Chancery had a spe-
 “ cial contract for the supply of Luckner’s
 “ corps, then cantoned in those parts, they
 “ had taken particular care that no receipts
 “ given on account of the said corps were
 “ admitted in this delivery.” --- That

--- “ On the subsequent authorities, they
 “ had likewise taken care to admit only
 “ such receipts as were granted for delive-
 “ ries made since the eighteenth of Octo-
 “ ber, 1761, being the date of the said
 “ authority.” --- And,

--- “ That having thus gone through
 “ the examination of this demand, amount-
 “ ing to the sum of 37,845 Duc. : 1 R. :
 “ 11 $\frac{1}{4}$ Mg. --- they were of opinion that
 “ the ballance liquidated by an annexed
 “ state, amounting to 19,724 Duc. : 1 R.
 “ : 34 $\frac{1}{4}$ Mg. was a charge duly and suffi-
 “ ciently authorized and vouched, which
 “ sum ought to be paid,” &c.

Though the facts mentioned in the for-
 mer part of this state, obliged the commis-
 sioners

sioners to enlarge their system, and admit
 the farther sum of 19,724 Duc. : 1 R. :
 34 $\frac{1}{4}$ Mg. yet even this is far from doing
 justice to the claimants.

The same reasons upon which this addi-
 tion is made to the former account, if ta-
 ken in their full intent and meaning, are
 equally applicable to the residue that is still
 rejected, as appears too evidently to require
 a repeated application of them.

Though even if these reasons could not
 be applied, there is not wanting another
 of still greater weight, and that is *the*
eternal and universal obligation to justice,
 which can never be dispensed with by any
 human rules, by whatsoever authority or-
 dained.

The deliveries, for which payment is
 here demanded, are not denied to have
 been really and honestly made, the prin-
 ciple upon which they are rejected being
 no more than want of a particular autho-
 rity for making them ; an authority, the
 indispensable necessity for which was not
 made known *till after the fact*, when all
 possibility of obtaining it was past ; and
 consequently, which appears to have been
 made thus indispensibly necessary, only to
 obviate

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obviate that which could not otherwise be avoided.

If the inhabitants of the country had not proper authority to make such deliveries, why did the troops, why did the magazine-keepers, receive them? The only time when such a want of authority could with any appearance of justice have been alledged, was when the deliveries were offered; and then only to support the refusal of them! But to make it a pretence for refusing payment after the deliveries were received, and used, is one of the meanest as well as grossest acts of dishonesty that could brand the character of a private person with indelible infamy! Whatever therefore was the authority for making these deliveries, the receipt of them is incontestably a sufficient authority to entitle the deliverers to be paid for them.

So groundless an objection as this, may appear unworthy of so particular refutation! However, as it is the general principle upon which the rejection of so great a part of this, and all the following accounts is founded, and consequently is repeated in reference to each of them, it appeared necessary to refute it here *once for all*.

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As to what is said about Mr. Reibenstein! To prevent any prejudice being raised by the obscure manner in which it is mentioned, it may be necessary to set the fact in a clear light.

Mr. Reibenstein had been a sub-deliverer to Mr. Uckerman, in his contracts for supplying the army in the year 1760. Expecting to continue his engagements for the following year, he drew together a quantity of forage; but before he could conclude with him, a body of the combined army came that way, and being in want of forage, took his, and gave receipts for it, which his agent had drawn as given to Mr. Uckerman, judging that Mr. Reibenstein would agree with him as before, and then these receipts might be regularly admitted in the account.

But, upon some disagreement, all intercourse of dealing was broken off between Mr. Uckerman and Mr. Reibenstein; and consequently these receipts, though filled up with the name of Mr. Uckerman, remained in the possession of Mr. Reibenstein, whose just property they really were; which receipts are included in this account, as belonging to a subject of Hanover.

But

But these are by no means the receipts, against which the caution was given in Mr. Whately's Letter.—A suspicion having arisen in Germany, that Mr. Reibenstein, on his return from England, where he had been with Col. Pownal, had engaged, *in concert with some others*, in a scheme of buying up receipts, in expectation of being able *by some interest*, to get them liquidated, the Lords of the Treasury, on receiving information of it, directed an enquiry to be made into the affair, and when the German demands were before the commissioners in England, sent an order to them, on his coming over, as was suspected, on the same errand, to be particularly cautious in their examination of all receipts exhibited by him; and such *bought* receipts are those referred to by Mr. Whately; and not the receipts for the forage really taken by the troops from Mr. Reibenstein, under the name of Mr. Uckerman, which are the only ones in this account, in which he has any interest or concern.

This is the true account of this affair, which was so darkly expressed not without design, as some circumstances in it, (omitted here for obvious reasons,) were not held

held expedient by some persons to be more explicitly entered into.

However, if the duplicity of Mr Reibenstein's conduct in these mysterious transactions should have raised a diffidence of him, in all his dealings, let him suffer for that himself, by the rejection of his own demands, without raising a prejudice against others, totally unconnected with him, and free from this, and every other impeachment of the kind.

In like manner will a more explicit representation of the case remove the objection made to the receipts given by the troops under the command of General Luckner, "that the Hanoverian Chancery " had a special contract for the supply of " his corps."—

Whatever contract General Luckner may have had with the Hanoverian Chancery of war, it could be only for the supply of his own regiment; the receipts for deliveries made to which, in this account, are but very few, and to a very small amount; the far greater number, in which his name is mentioned, and these to many times the amount of the former, being given by the several regiments that served occasionally

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under him, in the several great detachments he commanded during the course of the war, and with the supplying of which he had no concern of any kind, his name being mentioned in the receipts only to ascertain the time and reality of the deliveries for which they were given; as the commissioners would have found, had they taken the least trouble to be informed in the circumstances of the affair, before they proceeded thus arbitrarily to pass judgment upon it.

If, therefore, there is any weight in this objection (which is by no means admitted to be the case, though the discussion of it would lead into too great a length here, and must consequently be reserved to the more particular examination of the account), it can affect only those receipts given immediately by General Luckner's own regiment, and not by any other regiments that may have served under his command.

From these incontestible facts, and reasons, it is evident that these two reports of the commissioners are utterly destitute of foundation; and consequently that the subjects of the electorate of Hanover have a right to be paid the deductions thus unjustly
made

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made from their demands, amounting, on this account, to 18,628 Ducats, and 22 Mgr.

Among the accounts, given in by Mr. Leigh, from the Office of Control, was one for bread and forage, delivered on the requisition of Mr. Commissary General Hatton, by the people of the country of Hanover, to the Brunfwick auxiliary troops, on their march through that country, in May 1760.

The receipts of the said troops for these deliveries were given in by the proprietors to Mr. Deputy Harding, in obedience to the order of the regency, and by him presented to the Control; but before they could be settled, the office was closed, and this account brought over by Mr. Leigh, among those which were then in the office, and laid before the commissioners in London, who, without ever entering into any examination of it, as appears by its not being even mentioned in their reports, returned it *cut* to the Agent, having first though kept back the original requisition of Mr.
C 2 Hatton,

Hatton, upon which these deliveries were made, and two receipts for 6700 portions of bread, and 3530 complete rations of forage, which comprehended nearly the whole demand; as they had also kept back a great number of the receipts produced as vouchers for the account here preceding this, without condescending to give any reason for so extraordinary a proceeding.

On this conduct no remarks can be necessary, nor any other argument, beside this plain state of the fact, to prove the just right of the claimants to payment of this account, amounting to 745 Duc. : 2 R : 5½ Mg.



Nº 32.

THE next of these accounts is the thirty-second, in Mr. Best's list of the accounts presented by him, entitled,

“ A General Account of Forage furnished
“ by the Inhabitants, and from the Ma-
“ gazines of the Hanoverian Chancery of
“ War, to different Parties of the Army,
“ during the Years 1759, 1760, and 1761,
“ amounting to 84026 R. : 21 Mg. : 6⁷/₁₀ :
“ Pf.”

As this account arose from the same facts, and is founded on the same authorities, and principles of justice, with the first in this state (Numb. 58.) the reasons given by the commissioners in their report of the twenty-first of June 1765, are the same for rejecting more than three fourths of the amount, excepting one of a most singular nature, which alone shall be considered here, as it cannot be necessary to repeat the other reasons, or the refutation of them.

This reason is a gross mistake of the mode of delivery of a considerable part of the forage charged in this account, which

being stated in the title to have been
 “ furnished from the Hanoverian Chancery of
 “ War,” they conclude not to come within
 the authority of fir James Cockburne’s
 letter of the twenty-eighth of October 1761,
 which says, that “ the forage which the
 “ country of Hanover shall furnish to the
 “ troops, or into the magazines, &c. shall
 “ be paid for, &c. as shall ‘ that which they
 “ receive directly from the peasants,” &c.

But before they took upon them to form
 this conclusion, they should have taken
 care to know what was meant by *the maga-*
zines of the Chancery, which in this in-
 stance were no more than depots of forage
 formed by the country people, for the
 better convenience of delivering it to the
 troops, or transporting it to the magazines,
 to which depots they gave this title, *because*
they were formed by order of the Regency,
 who on application from the Commissariate
 had directed the inhabitants to collect their
 forage thus together, but *without asserting*
any right to, or giving themselves the least con-
cern in the disposal, or delivery of it. A circum-
 stance, of which the commissioners can-
 not be supposed ignorant, without a strong
 impeachment of their qualification for such

a com-

a commission! And if they were not ig-
 norant of it, the inference from their mak-
 ing this misrepresentation is sufficiently ob-
 vious.

Instead therefore of the deliveries made
 from the magazines, or depots, not coming
 within the authority of fir James Cock-
 burne’s letter, if the circumstances of them
 are attended to, they will be found to be
 expressly included under all the heads of it,
 as *furnished by the country to the troops,*
and into the magazines; or received directly
from the peasants, whose property it con-
 tinued to be, till it was so delivered out of
 these depots.

It may be proper to add, that the great-
 est part of this account (that is, so much
 of it as he had time to examine) was exa-
 mined and allowed by Mr. Commissary
 Dyer, who was acquainted with all these
 circumstances.

As all the reasons, therefore, given for
 rejecting so great a part of this account are
 thus proved to be utterly destitute of foun-
 dation, the claimants have an indisputable
 right to payment of that part, so unjustly
 withheld from them, amounting to 64552
 Rd. : 2 Mg. : 2 Pf.

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Nº 1.

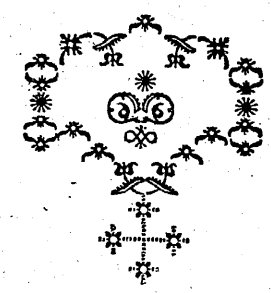
N^o 1.

THE account under this Number is the third in the supplement of Numb. 132, in Mr. Best's list, entitled, "An Account of Forage and Bread, furnished by the Inhabitants of the Principalities of Callenberg, Gottingen, and Grubenhagen, in the Years 1759, 1760, and 1761, amounting to 16382 Duc. : 11 Mg. : 7 Pf."

The facts from which this account arose, and the circumstances of it, being invariably the same as in Numb. 58, and 32, the reasons given by the Commissioners, in their report of the third of July 1765, for rejecting it all to 846 Du. and 19 Mg. are without variation the same also, (excepting that most notable one, sagaciously founded on a mistake, or misrepresentation, of the title in the latter) that is to say, *want of authority*; which reason has been so fully refuted in the answer to the report on the account, Numb. 58, as will appear, by

by reference thereto, that a repetition of that refutation must be unnecessary.

As the report therefore, in consequence of which so heavy a deduction was made from this account, is utterly unsupported by reason or justice, the claimants have an indisputable right to payment of the part so deducted, amounting to 15536 Du. : 0 Mg. : 7 Pf.



N^o 33, and N^o 35.

THESE two accounts (Numb. 3, and Numb. 35, in Mr. Best's supplement to Numb. 132) are for bread delivered to the prisoners, and to the troops, in the years 1761, 1762, and in the beginning of the year 1763, amounting to 12533 Rd. : 33 Mg. : 6 Pf.

As soon as the receipts for the deliveries contained in the first of these accounts, were brought in to the Deputy, the account was made up, and laid before Mr. Commissary Dyer, at Hanover, as was, shortly after, the second.

Just as Mr. Dyer had gone through the examination of the vouchers for the first account, and allowed them, he received an order to close his office, upon which he returned that account, together with the second, which he had not had time to examine, to the Deputy, who was thereupon directed by the Regency to lay them before Col. Fawcitt, who was sent over by the Lords of the Treasury with proper powers to settle all the accounts of this nature.

But

But before Col. Fawcitt could possibly go through the examination of them, he also received orders to go to Frankfort to settle the accounts of prisoners with the French Commissaries, for which purpose he took out of these accounts the original receipts of the prisoners for the bread furnished to them, leaving authenticated copies of them in their room, with the Deputy, which receipts were admitted in account by the French Commissaries, as there is sufficient reason to conclude, from their not having been returned by Col. Fawcitt.

On the order being issued for bringing all demands on account of the war, to be laid before Commissioners in London, these two accounts were brought over among the rest, and given in at their office, in December 1763, who on the third of July 1765, made a report thereupon to the Lords of the Treasury, by which they allowed of these two accounts only 33 Du. and 2 Rd. rejecting all the residue, for the usual reason, of *want of authority*.

This reason has been so fully refuted, in the answer to the report on the account Numb. 58, that it cannot be necessary to enter into the refutation of it here. There

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is one circumstance though, in the report on these two accounts, too striking to be passed over without particular remark.

In the title here prefixed to these accounts, they are said to be "for Bread and Forage delivered *to the Prisoners* and to "the Troops."—

That this title was just, and the bread really delivered to the former, as well as to the latter, appears from the authenticated copies of their receipts for it, delivered in with the account as vouchers for the said deliveries, as has been shewn. Of these receipts though, the commissioners have not thought proper to take any notice, but have lumped the whole amount of the two accounts under the one head, of *deliveries made to the troops only*.

It would be doing violence to common sense to suppose that this could have proceeded *solely from mistake*, if it must be supposed that the accounts were in reality ever *even looked into*, however superficially, as the vouchers for the deliveries made to the prisoners must have met their eyes at every turn.

As to their having admitted such of the other receipts, for deliveries made to the troops,

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troops, as were "*good and sufficient vouchers*," it has been shewn already that all the receipts in the first account had been examined, and allowed by Mr. Commissary Dyer, who was on the spot at the time, and acquainted with the nature and circumstances of them, and the authority by which they were supported; as there is no reason to doubt but he would also have allowed those in the second, had he had time to examine them, as they were equally regular, and just, with the former.—The objection therefore to their *goodness*, can be of no weight.

As the reasons therefore given in this report for rejecting so great a part of these accounts are utterly without foundation, the claimants have an indisputable right to be paid that part so unjustly withheld from them, amounting to 12432 Rd. : 11 Mg. : 6 Pf.



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N^o 34.

THE account (Numb. 34, in Mr. Best's list) is for "forage furnished by the inhabitants of the country of Hanover, to the depots of horse established there by order of Duke Ferdinand, for remounting the cavalry, --- and delivered to different parties of the combined army on their march, in the years 1760, 1761, 1762, and 1763."

The indispensable necessity for keeping the cavalry always in proper condition for service, obliged Duke Ferdinand to establish depots of horses in different places, from which the losses by service, or distemper, might be immediately replaced.

Of these depots several were established in the country of Hanover, where they were supplied with forage, by the inhabitants, on the engagement of the Regency that they should be paid.

In consequence of this engagement, the receipts for the forage, thus supplied to these depots, were regularly brought in to the

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the Hanoverian Chancery of War, at the end of every month, by whom they were delivered, at the conclusion of the war, to the Deputy, who made up the account of this forage (under the title of *Forage furnished at the Expence of the Hanoverian Chancery of War*, because he had received the receipts for it, from them) together with that of some that had been furnished to the troops occasionally on their march through the Electorate during the war, the receipts for which could not be collected sooner, for the reasons mentioned in the general introduction to this State; and presented it to the Control; but before it could be settled, the office was closed, and the order issued for bringing all demands on account of the war, to be liquidated by commissioners in London; at whose office it was given in accordingly, in December 1763.

On the twenty-fourth of July 1765, the said commissioners made a report upon this account, by which they rejected the whole, to 100 Rd. : 8 Mg. for the general reason of *want of authority*; with reference though to an annexed State of the Account as made up by them, for particular objections to some particular articles.

The objection of *want of authority* has been so fully refuted already, that it cannot be necessary to say more upon it here, than that this account is in every respect circumstanced exactly in the same manner, with that under N^o 58, in the answer to the report upon which this objection is considered, as will appear by reference thereto.

Nor will the other objections referred to by the commissioners, in their state of this account, be found of greater weight.

The first is to the first article, *For forage furnished to officers commanded to attend the depots of cavalry, &c. amounting to 19399 Rd. : 15 Mg. : 7 Pf.* " that " most part of the receipts are given by " these officers at the end of each month, " which is a strong proof of being for vacant rations only, and not for forage " actually delivered."—

Before the commissioners presumed to make an objection that implies so gross an imputation upon the characters of the Hanoverian Chancery, they should have taken care to be well informed of the circumstance, upon which they founded it.

As the Chancery, by a punctuality that does them the greatest honour, had always settled

settled their accounts at the end of every month, the deliverers of this forage thought themselves justifiable in following the same method; and accordingly kept an account of their deliveries during the month, at the end of which they took one receipt for all together, which they carried to the Chancery, as hath been observed before: a method, in which there was no danger of mistake, as the officers of the depots were seldom removed.

To the fourth article, for thirty rations of oats, amounting to 6 Rd. : 24 Mg. it is objected, that " the receipts import that " the forage was delivered from the King's " magazine."—

In answer to this, it is sufficient to say, that no receipts given to a King's magazine could possibly be in the possession of any private deliverer, as they were always indispensibly kept by the magazine-keepers, for their vouchers; for which reason no deliverer, if not a fool as well as a knave, would have thought of bringing them into an account, had they, by any casual, or indirect means, fallen into his hands; any more than the commissioners would have made the objection in this instance, had

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they understood the circumstances of it; the reason of these receipts having been drawn in this manner being, because the forage was delivered out of depots formed by the country people, as has been shewn in a former instance, by order of the Regency, to which depots the officers, who gave the receipts by mistake, gave the title of King's magazines.

Beside this refutation of the reasons given for the rejection of this account, it may not be improper to take notice of some circumstances attending it, which shew the injustice of that rejection in a light particularly striking.

By the constant style and tenour of the receipts produced for these deliveries, it appears, that they were given on account of the regiments to which these depots belonged; and consequently the amount of them charged to, and deducted from the accounts of the said regiments, so that the crown has in reality been allowed that payment, which is here claimed to be refunded to the original, and just creditors. That the style and tenour of these receipts was such as is here alledged, appears from the following literal translation of one drawn exactly in the general form.

(35)

—“ That the entrepreneur Mr. Grütter
“ has delivered for the use of the depots
“ belonging to Van Bremen's regiment of
“ cavalry, 120 complete rations, which
“ are to be charged to, and deducted from,
“ the account of the said regiment, is
“ hereby attested.”—

“ Bohtmar, A. NIMITZ,
“ July 30, 1762. Cornet.”

Another circumstance, not less striking, is that on the breaking up of these depots, the horses remaining in them were sold for the account of the crown! and yet the forage which had been furnished for the support of these horses is refused to be paid for, without any allegation of its having been furnished in other manner than that for which payment is here claimed.

As all the reasons therefore given by the commissioners for rejecting so great a part of this account are utterly without foundation, and as the injustice of that rejection is also aggravated by such striking circumstances, the claimants have an indisputable right to payment of that part so rejected, amounting to 22778 R. : 12 Mg. : 0 Pf.

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N° 218,

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N^o 218, 222, 223.

THE three accounts under these numbers are for forage, bread, and sacks, delivered by the inhabitants of the electorate of Hanover to the troops, hospitals, and magazines of the British combined army, in and from the year 1759 to the end of the war. — And to the British train of artillery, on their return homeward through that country, from the beginning of November 1762, to the end of March 1763.

The reason of so many separate accounts, for deliveries made in the same years, has already been sufficiently explained.

Numb. 218 is an account of bread, forage, and sacks, delivered in and from the year 1759 to the end of the war. The engagements of the peasants in the service of the army, prevented their bringing the receipts, contained in this account, to the deputy time enough for him to make it up, before the Control was closed, whereupon he delivered it to Colonel Fawcitt; but before

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fore Col. Fawcitt had time to settle it, he also was ordered away to Frankfort, as has been observed before, and therefore returned it, among the many others lying before him, to the deputy, who sent it over to London, to be liquidated by the Commissioners, in consequence of the order issued to that purpose.

This account amounts to 47814 Duc. : 2 Rd. : 26 Mgr.

Numb. 222 is an account of forage, bread, wheat, and sacks, delivered in and from the month of June 1759, to November 1762, to the magazines, hospitals, and troops of the British combined army.

The accounts of these several deliveries (in the vouchers for a great part of which prompt payment is expressly acknowledged to have been promised, by order of the Commissariat, but not to have been in the power of the magazine-keepers to make, for want of money) were presented to the Commissioners as soon as they could be made up, and by them referred to the Control; but before they could be settled the offices were closed, and the accounts returned to the deputy, who thereupon sent them over to London, &c.

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This account amounts to 13391 Duc. :
2 Rd. : 26½ Mgr.

Numb. 223 is an account of forage delivered in and from November 1762, to the end of March 1763, to the train of artillery, on their return through the country of Hanover to England, in consequence of the requisition of Sir James Cockburne, as expressly acknowledged by him in his declaration of the twenty-ninth of March 1763, when he fixed the prices of the said deliveries.

This account, with all the vouchers, the greatest part of which are receipts given by English officers who attended the train, was presented to the Control at Hanover, by whom, on the closing of their offices, it was returned to the deputy, who thereupon gave it to Colonel Fawcitt; but he also returned it, on his being ordered to Frankfurt, upon which it was sent over to London, &c.

This account amounts to 2850 Duc. :
26 Mg. : 4 Pf.

On these three accounts, which had been given in at their office in December 1763, the Commissioners made the following report on the fifth of November 1765.

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“ The accounts specified in the enclosed
“ schedule, amounting together to the
“ sum of 64057 Duc. : 14 Mg. being de-
“ mands for country-deliveries of forage to
“ his Majesty's allied army in Germany,
“ the property of which, we apprehend,
“ is not sufficiently ascertained; that is,
“ the property in the present claimants is
“ not derived from the state or government
“ of those countries in which the delive-
“ ries were made, in consequence of pub-
“ lications issued by those governments for
“ the purpose of collecting forage-receipts,
“ given by the troops of the allied army to
“ their subjects, upon general orders and
“ regulations; neither is the property
“ proved to be with the original proprie-
“ tors of that forage for which the receipts
“ were given. We beg leave to acquaint
“ you, that having laid this information
“ before their Lordships, in our report of
“ the first of June last, in order to receive
“ their directions relative to the forage-
“ receipts in question, their Lordships by
“ Mr. Whatley's letter of the seventh of
“ said month, were pleased, in considera-
“ tion of the many frauds committed with
“ regard to these receipts, to acquaint us

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“ that

“ that they were of opinion, that no de-
 “ mands for country-deliveries, founded
 “ on such receipts, should be allowed, un-
 “ less they were originally presented, and
 “ are now solicited, either by the agent of
 “ the state or countries in which these de-
 “ liveries were made, or by the agent of
 “ the original proprietor of the forage for
 “ which the receipt was given. We
 “ therefore, in obedience to their Lord-
 “ ships' said orders, do report that the said
 “ demands, amounting as above to the sum
 “ of 64057 Duc. : 14½ Mg. ought not to
 “ be paid.”

It should seem by this report, that, con-
 scious of the injustice of it, the Commis-
 sioners were grown ashamed to make any
 farther use of their general objection of
want of authority! But, unluckily for
 their reputation, they have stumbled upon
 another in its place, that does as little cre-
 dit to their care as that did to their judg-
 ment and regard to justice; as it is evident
 from the preceding state of these three ac-
 counts, that they never gave themselves the
 least trouble to be informed of the circum-
 stances of them.

The

The receipts were all collected by the
 deputy of the states, *in consequence of a*
publication issued by the Regency for that
 purpose! He received them from the *ori-*
ginal proprietors of the forage, to solicit
 payment for their use, as he would have
 proved, and will prove, if called upon!
 He originally presented them to the proper
 officers in Germany! And, by his regular
 and legal appointment to a person of cha-
 racter in London, they were presented to
 the Commissioners, and payment of them
 solicited by him for the said *original pro-*
rietors. All which circumstances suffi-
 ciently shew the inaccuracy of the reasons
 given for the rejection of them, and con-
 sequently the injustice of that rejection.

As every objection, therefore, made to
 these three accounts are proved to be di-
 rectly contrary to the fact, the claimants
 have a just and indisputable right to pay-
 ment of them, amounting to 64057 Duc. :
 14 Mgr. : 4 Pf.



N^o 155.

THE account under this Number in Mr. Best's list, is for 976 quintals of rye-meal delivered, in 642 sacks, into the King's magazine at Lipstadt, on the requisition of his serene Highness Duke Ferdinand, amounting to 5893 Guilders: 13 St. : 4 Dts.

On the thirteenth of January 1761, his serene highness wrote from Uslar to Baron Munchausen, Privy Counsellor of the Hanoverian Chancery of War, requiring, among other things, that "one hundred waggons, each drawn by four horses, with proper conductors, should be got ready in the county of Bentheim, in order to be in Lipstadt on the first of February following, each waggon to carry from eight to ten quintals of rye-meal, for which prompt payment should be made. The said waggons to rest on the second; and on the third to perform transports to such places as should be directed." And concluding with enjoining

joining this service to be performed "with secrecy and care."

In obedience to this requisition the county of Bentheim sent this number of waggons, with the quantity of meal ordered, under the conduct of Mr. Kohler, a subordinate magistrate, who arrived at Lipstadt, on the first of February, as enjoined, with 96 waggons, the other four having broken down on the way, as appears by a letter of Col. de Monroy, Commandant of Lipstadt, to Baron Munchausen, and there delivered the meal loaded on these 96 waggons, amounting to 976 quintals and 21 pounds, into the King's magazine, for which he received Mr. G. C. Frederick the magazine-keeper's receipt: after which he proceeded on the transport-service, to Warbourg, as directed; from whence he was afterwards sent to Westuffeln, where the head-quarters of the army were.

On his arrival there, he applied for payment for the meal delivered at Lipstadt, according to the promise of the Prince, but was answered by Mr. President Massow, that Mr. Hatton was then absent, but as soon as he should return, the money should be paid; confiding in which, Mr. Kohler left

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the magazine-keeper's receipt with Mr. Maffow, to get the money for him and remit it to Bentheim, being himself ordered on farther transport-service, that would not admit his waiting to receive it.

As soon as Mr. Hatton returned, Mr. Maffow gave him in this receipt; but the continual motions of the army during that whole year prevented his settling this and many other accounts; and before he could attend to them in the next, Mr. Pownal arrived, to whom the settlement of all such accounts was transferred, who would never settle any accounts of a date prior to his joining the army; in consequence of which, on the closing of the office of Control, it was returned to the deputy of the States, and by him sent over to London, to be laid before the Commissioners, who, on the sixth of June 1765, made the following report thereon to the Lords of the Treasury.

“ The agent has not produced the said
 “ requisition (*of his serene Highness Duke Ferdinand, on which this delivery was stated to have been made*); “ and the only voucher
 “ brought to support this claim is a copy
 “ of a receipt of G. C. Frederick, maga-
 zine-

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“ zine-keeper at Lipstadt, the original of
 “ which is said by President Maffow to
 “ have been delivered to the English Com-
 “ missariate; so that there is great reason
 “ believe this demand has already been
 “ satisfied.

“ We therefore are of opinion, that this
 “ demand, &c. is in itself suspicious, and
 “ is not supported by a proper authority,
 “ or vouchers, and do report that it ought
 “ not to be paid.”

In answer to the objections upon which the rejection of this account is founded in this report: the original requisition of Duke Ferdinand was thought to be a matter so universally and well known, that it was unnecessary to produce it, especially as there were many requisitions in it beside that upon which this delivery was made; and consequently the claimants under each of them had an equal right to it, with those of this demand. Had this objection though been communicated to the agent before the report was made, he would have found means to have removed it, by procuring the original requisition! But to build upon it thus, *ex improviso*, without any premonition or appeal to him, is taking a most unjust exception

tion to an omission in itself really unexceptionable.

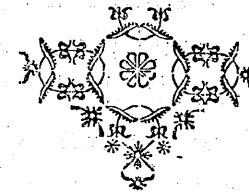
As to the *copy* of the magazine-keeper's receipt being the only voucher, &c. it is answered, that the original receipt was given to the President Maffow by Mr. Kohler; and by Mr. Maffow to Mr. Hatton, as he expressly attests at the foot of the copy; the reason of his giving which attestation was, that when this account was returned from the Control, the original receipt was wanting, having been lost, or mislaid in the office; whereupon the deputy applied to Mr. Maffow, who well recollecting every circumstance of the affair, gave this attested copy to supply the place of it, which it must, beyond a doubt, with every person acquainted with the character of Mr. Maffow, and not designedly seeking matter of cavil.

The hypothetical conclusion, that *if this receipt really was delivered to the Commissariate, the demand might probably have been already satisfied*, is almost beneath an answer; as the insinuation in it against the Hanoverian Chancery of War is altogether and in every sense.

Whether

Whether it was paid, or not, was most easy to be determined by the pay-books, to which the commissioners might have had recourse for information. While, therefore, such a means of certainty was open, the last doubt in the case is not to be allowed, and most certainly concludes against their own inference; as it cannot be doubted but they would have adduced the record of the pay-book to prove the payment of it, had there been any record that would prove it.

The objections to the vouchers of this account being thus refuted (that of *want of authority*, which is here again glanced at, cannot require particular refutation!) the claimants have a just and indisputable right to this demand, amounting to 5893 Guil. : 13 Strs. : 4 Dts.



N^o 55.

THE account under this number in the supplement to Numb. 132, in Mr. Best's list, is for wood and turf delivered by the inhabitants of the country of Hanover, for the use of the British combined army, from the ninth of February 1759 to the tenth of January 1763, when the said army dispersed.

It has been repeatedly observed, that while the care of supplying the army was in the Hanoverian Chancery of War, it was their rule to pay regularly for all necessary deliveries properly proved to have been made for the use of the army, without insisting on any previous agreement for making such deliveries, as they were judges of the necessity for them, and of the justice of the prices charged; nor was there any alteration in this rule declared by the British Commissariate, when that care was transferred to them.

Pursuant to their accustomed practice, the inhabitants of the country of Hanover continued to supply the army with wood
and

and turf for firing, when demanded, after the Chancery had ceased to have any farther concern with such matters, never doubting, as indeed reason could suggest no doubt, but they should be paid for them as they had been before; and brought the receipts to the Chancery, as usual, judging that they could get them settled by the Commissariate readier than themselves.

The demands of the army for these two articles were so very great in the winter of 1759, that the Regency were apprehensive the country must be ruined, if obliged to supply them for the succeeding winters at the discretion of the consumers, and therefore applied to Prince Ferdinand, in the next year 1760, to fix a regulation for the quantities to be furnished for the future; who, in his answer to their memorial, dated at Uzlar, on the fifteenth of December 1760, informed them, " that they must be
" regulated according to the principles
" adopted in the winters of the preceding
" years; and that he had given orders to
" Mr. Massow and Lieutenant-colonel Estorff to settle and draw up this regulation: " which, Mr. Massow being absent, Colonel Estorff accordingly did, on
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the said fifteenth of December 1760, and his serene highness assented to it.

In the mean time (on the twelfth of the said month) Mr. Hatton wrote from Uzlar to baron Munchausen, to require six clafters of wood per day for the bakery, and at least four times as many for the use of the head-quarters and the garrison, which were accordingly furnished by the inhabitants, by order of the Regency.

At the end of the winter 1761, the Chancery of War made up the accounts of such of the receipts for these deliveries as had been given in to them by the proprietors, and presented it to Mr. Commissary Halsey, at Soltzenau, who, on the seventeenth of April 1762, certified them, upon which certificate payment was received.

The proprietors, in the mean time, continued to bring in their receipts to the Chancery, as fast as their engagements in the service of the army left them opportunity, till the twenty-eighth of September 1762, when the order was issued by the Regency for giving in all receipts to Mr. Bailiff Harding, appointed deputy for that purpose, as hath been observed before; in consequence of which order all receipts
remaining

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remaining in the hands of the proprietors, from want of opportunity of giving them to the Chancery, together with those which had been given to them, were delivered up to him.

Of these receipts the deputy made up a regular account, with all possible expedition, at the prices fixed by the Regency, according to the seasons of the year when, and the situation and circumstances of the countries by which, the deliveries were made; a proper attention to which occasioned a variation in those prices, which must necessarily be higher where wood was scarce, and at times when carriage was difficult, than when the roads were good, and where wood was plenty. As soon as this account was thus made up, the deputy delivered it, with the vouchers, to the Control, in whose office it lay till they were recalled, when it was returned to him, upon which he presented it to Colonel Fawcitt; but before he could attend to settle it, he was ordered to meet the French Commissaries at Franckfort; and therefore it was again returned to the deputy, who thereupon sent it over to London, where it was laid before the Commissioners for
E 2 German

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German demands, on the twentieth of December 1763.

On this account the Commissioners made the following report, dated August 12, 1765.

“ We observe that no authority is produced for such deliveries as are charged in this account, from the said ninth of February 1759, to the first of May 1762, when a regulation issued by sir James Cockburne, for supplying the army with wood and turf, took place; for which reason we have rejected all receipts for wood and turf, of a date prior to that day, as deliveries made without contract, or not founded on any order, treaty, or regulation, amounting to 71031 Rd. : 15 Mgr. : 1 Pf. in gold, except the sum of 2566 Rd. : 9 Mgr. which is referred to Mr. Bishop, late director of the hospitals in Germany.

“ For the remaining part of this demand (having adopted the foresaid regulation as a sufficient authority), we have examined the vouchers, and find that there has been delivered the following quantity of wood, at the rate specified in the regulation, &c. --- And

“ we

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“ we are of opinion, that there is only due on this account of 85157 Rd. : 34¹/₂ Mgr. to the said Chancery of War at Hanover, the sum of 11560 Rd. : 10 Mgr. in gold, which we do report ought to be paid.”

The objection of *want of authority* has already been sufficiently answered. Beside, the application of it in this instance is most extraordinary: the regulation made by lieutenant-colonel Estorff on the fifteenth of December 1760, is certainly an *authority* for the deliveries made after, and pursuant to that regulation, as the reference, in his serene Highness's said order, to the regulations of the preceding winters, is an *accord* to the deliveries made in those winters, that gives an indisputably just right to payment for them: --- and if these should not be thought sufficient, the *express requisition* of Mr. Commissary-general Hatton, of the twelfth of the same month of December 1760, made from the headquarters where that regulation was settled, and but three days before its publication, so that he cannot be supposed unconsulted upon the terms and principles upon which it was made, is such an *accord* to it, and to

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those principles, as could not have been disputed by the Commissioners, according to the letter of the directions given to them, had they happened to have taken notice of it.

Of the justice and sufficiency of these authorities the Commissariate was so well convinced; that they directed the accounts of such deliveries to be settled, as appears by Mr. Commissary Halsey's certificate, dated at Stolzenau, April 17, 1762, of one of these accounts for deliveries made in the years 1759, 1760, 1761, in which certificate he expressly quotes a letter written to him by Colonel Peirson, the sixth of March preceding, and saying, "that the wood furnished in a friend's country was judged reasonable to be paid for," --- as his authority for certifying the said account; and also admits the attestation of the Chancery of War for the prices charged: of which *certificate*, and the *quotation* in it, though *express and direct accords* to these accounts, they took no more notice than of the preceding *authorities*; whether from *oversight* or by *design*, makes no difference in the severity suffered by the claimants.

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They did not, though, treat all demands of this kind with the same inattention.---- In their report of September 21, 1764, upon the demands of the town and bailiwick of Amöneburg, for wood and forage, "they found it *just and reasonable* to allow "the same price as they had fixed for the "country of Munster." If the reason of this difference should not be obvious: These were *occupied countries of their enemies*, with whom they could not make so free as with *their friends*. Such conduct precludes remark.

As to that part of this account which is referred by the Commissioners to Mr. Bishop, late director of the hospitals in Germany, it is worthy of remark, that in the very next paragraph of the report, succeeding that reference, this part, so referred, is rejected, as they give their opinion that there is only due on this account of 85157 Rd. : 34½ Mgr. the sum of 11560 Rd. : 10 Mgr. in gold, in which the referred sum of 2566 Rd. : 9 Mgr. according to their accustomed consistency, is not included; and consequently that sum could not have been paid, even had Mr. Bishop allowed it; whereas he would never enter

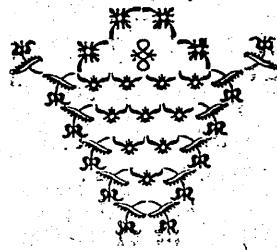
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into any examination of the account, as it was not directly enjoined him by proper authority ; so that the reference was merely illusory in every respect. --- The reason of this account's having been brought in the name of the Hanoverian Chancery of War, has been sufficiently explained in other similar instances.

As the reasons therefore given for rejecting so great a part of this account are utterly without foundation, the claimants have an indisputably just right to be paid that part so with-held from them, amounting to 73597 Rd. : 24^s Mgr.



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N^o 43.

THE account under this Number in Mr. Best's list, is for hire, due, by agreement, to certain inhabitants of the country of Hanover, for a particular number of waggons and horses, called the Hanoverian Country or Land-train, which was established by the Chancery of War, at the requisition of his serene Highness Duke Ferdinand of Brunswick, and attended the service of the army from the twenty-eighth of January to the first of May 1761.

When the care of supplying the army was transferred from the Hanoverian Chancery of War to the British Commissariate, these latter, from their want of acquaintance and influence in the countries which were the seat of war, were, upon several occasions, obliged to have recourse to the Chancery for assistance.

One of the instances in which this assistance was most materially necessary, was in providing carriages for the transport-service, which were so difficult to be obtained

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tained in the countries, with the Regencies of which the Commissariate had not such interest, that the weight of this service lay almost entirely upon the country of Hanover during the whole war.

In the course of this service, so many of the carriages were worn out, broken, and lost, and so many of the horses disabled, or killed, that in the beginning of the year 1761, the Regency found that if all the carriages of the country should continue liable to be called for indiscriminately on all occasions, and kept out at discretion, the inhabitants must be soon ruined; and therefore proposed to Duke Ferdinand to establish a particular train for the constant service of the army; which proposal his serene Highness so greatly approved, that he closed with it directly, without even giving them time to write to their Sovereign for his approbation; of which, and of the instant necessity for so doing, he gave them an express attestation, dated at Uzlar, January 3, 1761, to justify their compliance.

In consequence of this, his serene Highness sent an order to Baron Munchausen, dated at Uzlar on the thirteenth of the same

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same month, "that four hundred waggons, each drawn by four horses, should be at Hoxter on the first of February following, to proceed from thence, on the third, in the transport-service of the army.--- And that one hundred from the county of Bentheim should be at Lipstadt on the same day, and for the same purpose; each of which waggons to be loaded with rye-meal to the said places, and to be put under the care and guidance of a certain number of conductors and inspectors. --- The hire of which waggons, with the horses, was appointed at half a Louis d'or per day for each, by a letter of the first of February from Mr. Maffow and Mr. Hatton, to Baron Munchausen, in confirmation of a verbal agreement before made; in which letter the conductors, &c. of the said waggons are ordered to be taken into the immediate service and pay of the Commissariate, during their attendance on the army:--- Which number of five hundred waggons was accordingly provided, and sent as directed; as appears by the orders given for their farther service, when they should arrive at the said places, by Mr. Maffow, of the

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the Commission of Supply, in his letter of the twenty-fifth of January, from Uzlar, to Baron Munchausen ; and by the receipt of Mr. Frederick, magazine-keeper at Lipstadt, for the meal delivered there on the second of February, by the waggons of the county of Bentheim, and the letter of Colonel de Monroy, Commandant at Lipstadt, to the said Baron Munchausen, acquainting him that the said waggons were to set out, according to orders, the next day, to transport forage to Warbourg.

This train of five hundred waggons was put under the four Directors, Kuckuck, who had the care of two hundred, Winkelman, Martefeld, and Engelbrecht, of one hundred each, with orders to obey the directions of the Commissariate, and make reports to them of the services they should perform ; as appears by a letter dated Neuhaus, April 12, 1761, from Mr. Massow and Mr. Hatton to the Baron Munchausen, in which they inform him, that they sent him thirty-six transport-passes, “ *with as many schemes of transport-reports, which they desire him to deliver to the appointed Commissary (or Director) of the train ; the first to serve as a safe-guard for*

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“ for his transports ; and the second, for filling up one of them every day, which he was to send to them, whereby they might be successively acquainted with the state and success of these transports.” --- And,

That by the train here mentioned is meant this Hanoverian train, appears also by a preceding paragraph in that letter, in which it is expressly said, “ that the transport from Hoxter to Brackel (which was the object then in view) “ must be performed by three hundred waggons of the *Hanoverian Country-train.*”

The account of the hire due to this train, according to the conditions, and by the agreement before-mentioned, was made up to the first of May, and presented to the Commissariate, from whence it was referred to the Control, where it was suffered to lie unnoticed till the offices were closed, when it was given to Colonel Fawcitt ; and on his being ordered away (as hath been observed before) was sent over to England, to be laid before the Commissioners for German Demands, who, on the third of July, 1765, made the following report thereon to the Lords of the Treasury.

“ We

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“ We have taken into consideration an
 “ account of the Hanoverian Chancery of
 “ War, &c. --- which is claimed under a
 “ species of contract, for a distinct service
 “ to be performed by a kind of proviant
 “ train.

“ We are therefore of opinion, that as
 “ the pay was to commence as soon as the
 “ several waggons were delivered to the
 “ Commission of Supply, it was necessary
 “ that the claimant should produce the
 “ following proofs, viz.

“ First, The precise day the said carri-
 “ ages were delivered — the person to
 “ whom the deliveries were made — the
 “ numbers delivered — and the time when.

“ Secondly, That the transport being to
 “ be performed at the disposal, and under
 “ the direction of the Commission of Sup-
 “ ply, their arrangements and orders, or
 “ those of some other person or persons
 “ appointed by them, must appear for each
 “ transport; as also the certificate of that
 “ Commission, or of some person or per-
 “ sons duly authorized by the said Commis-
 “ sion, of the services performed.

“ Or, Thirdly, In every article of Ma-
 “ gazine, Bakery, or Regimental Trans-
 “ ports,

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“ ports, the particular attestation of the
 “ magazine-keepers, directors of the bake-
 “ ry, or quarter-masters of the regiments,
 “ should have been produced in this case,
 “ as the same has always been required in
 “ every former account of transport.

“ As Mr. Best, having been required to
 “ prove the above-mentioned points, has
 “ declared that he is unprovided of the
 “ necessary documents, and unable to
 “ give the satisfaction demanded, we are
 “ of opinion —

“ That this account is not supported by
 “ any proper or sufficient vouchers, or autho-
 “ rities produced to us; and we do therefore
 “ report, that it ought not to be paid.”

The preceding state of this account has
 made a particular answer to this report un-
 necessary; the charge in it being support-
 ed by the very proofs here required, as the
 Commissioners must have seen, had they
 taken the trouble of attending, and would
 pay regard to them.

The authorities, for instance, under
 which it is claimed (though termed only a
species of contract) is an express appointment
 of Duke Ferdinand, accorded to by the
 Commissioners of Supply! — The services
 performed,

performed, were by the exprefs orders of the faid Commiffioners! — The hire demanded, is that exprefly fixed by them! — The precise time when the train entered into the fervice of the army, and the particular fervices performed, are proved by the orders given them, and the proper attestations of their having fulfilled the faid orders! — And the proper proofs of all thefe particulars were given in along with this account! — What other proofs the Commiffioners might be pleased to require, the agent may naturally be fupposed unable to produce; as no other could poffibly have been thought neceffary to procure in fupport of the demand, befide thefe here mentioned. Why this account was given in in the name of the Hanoverian Chancery of War, has been already fhewn in other fimilar instances.

As the reasons therefore given for the rejection of this account are utterly without foundation, the claimants have an indifputably juft right to the payment of it, amounting to 121783 Rd. : 4 Mgr. 4 Pf.



THE account Numb. 52, in Mr. Best's lift, is for horfes and carriages furnished, and transports performed for the fervice of the British combined army, by the peafants of the feveral bailiwicks of the country of Hanover, in and from the year 1759 to the end of the war. — And by the Hanoverian Country- or Land-train, from the firft of May, 1761, to the end of Auguft 1762, when that train returned home.

The circumftances which gave rife to thefe two accounts, have been fufficiently explained in the preceding ftate; as have alfo the authorities by which the latter is fupported. The former, befide the general equity of paying for fervice performed, is alfo fupported by Mr. Hunter's tariff of the twenty-fourth of November 1758, by which the price, at which carriage fhould be paid for, was fixed.

Thefe accounts, the former amounting to 276749 Rd. : 13 Mgr. the latter to

116593 Rd. : 18 Mgr. : 6⁷/₁₁ Pf. were made up separately, as soon as the continual employment of the peafants, in the fervice of the army, gave them time to bring in their vouchers, which was not before the end of the war, and fent over to be laid before the Commiffioners for German demands, who, on the tenth of February 1766, made a report upon them to the Lords of the Treafury, in which they confidered them jointly, and admitted no more than 118594 Rd. 16 Mgr. 4 Pf. of the amount of both.

The length and intricacies of this report, from frequent repetitions and unneceffary references, making it equally unneceffary and improper to infer the whole here, the reafons upon which the rejection of fo great a part of thefe accounts is founded, fhall be extracted, and confidered in their full and proper force and meaning.

On the latter of thefe two accounts (that of the Country- or Land-train), which the Commiffioners take firft into confideration, they obferve, “ that the only difference
 “ between that feperate account, of the
 “ Land-train (which they had rejected
 under Numb. 43, and which precedes this),
 “ and the fundry charges made likewise in
 “ the

“ the prefent account, &c. lies in, the
 “ manner of vouching thefe transports,—
 “ thofe charged in the feperate account,
 “ Numb. 43, being all vouched by mere
 “ reports of the fundry infpectors, or other
 “ perfons employed by the Hanoverian
 “ Chancery of War, whofe titles and cha-
 “ racters are feldom or never therein ex-
 “ preffed ; — whereas in this prefent ac-
 “ count they are vouched either by general
 “ certificates, given by magazine-keepers,
 “ testifying the time thofe waggons were
 “ employed in the fervice, or by the bills
 “ of loading, and the receipts of the re-
 “ ceiving magazine-keepers.—And there-
 “ fore, as they had rejected the feperate
 “ account, N^o 43, for want of fufficient
 “ vouchers and authorities, fo they rejected
 “ alfo fo much of the prefent account as
 “ was not fupported by fuch vouchers
 “ and authorities as they could admit,
 “ — which vouchers they liquidated upon
 “ the ufual footing of 2¹/₂ Mgr. per quintal
 “ for each mile, agreeable to Mr. Hunter’s
 “ and fir James Cockburne’s ordinances,
 “ and not upon the demanded rate of the
 “ Land-train, becaufe no proof had been
 “ produced to them that this Land-train
 F 2 “ did

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“ did ever exist, and much less that it was
 “ ever delivered to the disposal of the
 “ Commissariate, as required by the or-
 “ dinances and establishment of the said
 “ train.”

The answer to these *observations* is for the most part anticipated by that to the report on the preceding account, N^o 43, in which the common authorities of both these accounts is fully proved, as well as the validity of the vouchers to that account, as by reference thereto will appear.

As to what is here objected to the vouchers of the present account, the answer is obvious. Whether “ the magazine-keepers had a right to muster the train,” or not; their certificates of the particular number of carriages which made deliveries into their magazines, are undoubtedly the best vouchers possible to be given for those carriages, as they could not be so readily and clearly checked by comparing them with the magazine-records of these deliveries.

The assertion, of these vouchers exposing the crown to pay for the same service twice, is beneath an answer, till the possibility of the fact is shewn; as is also that of “instances

“ of

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“ of it having been found in this very ac-
 “ count,” of any other answer than a bare negative, till those instances are shewn; as the constant tenour of the Commissioners’ proceedings gives sufficient reason to conclude, that they would not have failed to produce such instances, had they had any to produce.

Equally just with the other assertion, “ that no proof had been produced to them
 “ that the Land-train did ever exist; and
 “ much less that it ever was delivered to
 “ the disposal of the Commissariate,” is the principle of liquidating those receipts, which were so fortunately circumstanced as to escape all their objections, “ upon the
 “ footing of Mr. Hunter’s and Sir James
 “ Cockburne’s ordinances,” &c.

That the train did really exist, and was actually delivered to the disposal of the Commissariate, is clearly proved by the orders of the Commissioners of Supply for its service; and by these admitted receipts of the magazine-keepers for the performance of that service (as set forth at large in the state here preceding this). — And the justice of the payment here demanded for that service, is proved by the express ap-

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pointment

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pointment of it, by the said Commissioners, whose appointment can no more be broken through, than their right to make it controverted.

As all the reasons, therefore, upon which the deduction is made from this account, are evidently without foundation, the claimants have an indisputably just right to be paid the residue of it.

Equally groundless are the reasons given for rejecting the greater part of the other account, "for horses and carriages furnished, and transports performed — in and "from the year 1759 to the end of the "war."

The objections to this account are — to the vouchers — to the attendants upon the carriages — and, to the time charged, where hire is demanded by the day.

The vouchers for the magazine-transports are either, attestations of the bailiffs of the districts where the claimants lived, — certificates of the sending, or receipts of the receiving magazine-keepers.

The first of these are all indiscriminately disallowed, as *irregular and insufficient*; but when the occasion of them is shewn, it will appear, that neither the *insufficiency*
nor

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nor the *irregularity* of them can, without aggravated injustice, be charged to the claimants. The case was this:

When a peasant had performed his transport, he came to the receiving magazine-keeper for his receipt. Pretences, *the motive of which needs no explanation*, were frequently made for deferring to give such receipt, till the poor starving wretch could wait no longer, but was obliged to go home with his half-starved horses, when his only resource was to go before the bailiff of the district, and make oath of the service he had performed, whose *attest* of that oath consequently was the only voucher he could possibly obtain for it. To refuse paying him therefore for his service, on account of the irregularity and insufficiency of such vouchers, is an aggravation of their injustice, who would not give him more regular and sufficient ones, as they ought to have done.

The justice of this conclusion is so obvious, that the Commissioners have allowed such *attests* in another instance, the Regimental Transports, "being sensible (as they expressly acknowledge) "that it was not
"always in the power of the boors to ob-

F 4

"tain

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tain receipts from the officers." Why they should think the officers, though, capable of such conduct, and not the magazine-keepers; or why they should allow such attestations in one instance, and not in another, they must explain themselves, for neither reason nor experience can discover.

The same conduct in the receiving magazine-keepers was the reason that some of the transports in this account are vouched only by the bills of loading, or the certificates of the sending magazine-keepers, with which many of the peasants were forced to be content, because they could obtain no other, not even the attestations of their bailiffs, being kept so constantly employed in the service of the army, that they had not an opportunity of applying for them till the length of time made them think it unnecessary.

To this cause also is to be ascribed that omission of those particulars in the receipts, for the want of which so many of them have been considered only as duplicates! For, how could it be expected that people, who so often would not condescend to give any receipt at all, should, even when they happened to be in a more gracious mood,
be

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be so very explicit as to "certify expressly
"not only the species and quantities transported, but also the places from whence
"they were sent, whether from a King's
"magazine, or from the private depots of
"entrepreneurs! or whether they were a
"part of the country-deliveries, for both
"of which last the transport was to be
"paid by the deliverers; together with
"the order and authority by which the
"transport was performed?" The injustice therefore of this conclusion is directly similar and equal to that of rejecting the attestation of the bailiffs, &c.

As to the insinuation, that the deliveries for which these receipts had been given, might have been from the private depots of entrepreneurs, or as part of the country-deliveries, for both of which the deliverers were to pay the transport, it scarcely deserves an answer.

Entrepreneurs always paid before-hand for carriage! And, till one instance can be produced, on which to found a suspicion of such a fraud in the Hanoverian Chancery of War, through whose inspection this demand had passed, as to charge for deliveries to be paid for by the deliverers, which
they

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they must have known in the case of country-deliveries at least, the insinuation and the absolute denial of it might be safely rested upon the credit of the opposite parties!

But, in this case, a more particular answer shall be given, to set the judgment and care shewn by the Commissioners in this instance in a proper light.

The particular transport against which this insinuation is levelled, was performed in the months of April, May, and June, 1760, on the requisition of Mr. Oswald, dated at Cassel the sixteenth of April 1760, made by order of his serene Highness Prince Ferdinand, for 1700 waggons, to transport to Cassel a large quantity of forage from the environs of Gottinghen, where it had been bought up by the Commissariate; for which transports payment, according to the usual ordinance, was promised; as *prompt* payment was also promised in a requisition of Mr. Halfey for the same service, dated at Munden, the very day after Mr. Oswald's in which he also promises *prompt* payment for the transports that should be performed on that occasion, for the entrepreneurs, who had been ordered to buy up
forage

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forage in those countries also, for the instant and indispensable support of the army; which forage was to be transported at the expence of the Commissariate.

The next objection is to the conductors and inspectors, who are totally disallowed before the regulation of sir James Cockburne, of the twenty-eighth of July 1762, for *want of authority*; as the number of them is also objected to, after that regulation.

The objection of *want of authority* has been often and sufficiently refuted. In this instance, though, it is inapplicable, even upon their own principles. The requisition of Mr. Hunter, dated at Wolmar, on the twenty-sixth of April 1759, for 1000 waggons, *with conductors*, being a sufficient authority for sending them; and if no particular agreement was made about their hire, that omission, instead of taking away their right to demand any at all, leaves them, according to the common course of dealing, at liberty to demand what payment they think proper.

But, not to dwell upon a right never designed to be taken advantage of, that these conductors were necessary appears by
Mr.

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Mr. Hunter's requiring them! — That they had been accustomed to be sent, appears by his not mentioning them as a new appointment! — That they performed the service, is not denied! — That they have been paid for that service, is not pretended! — How then can the payment at the rates fixed by sir James Cockburne's regulation, to ascertain which was the sole intent of that regulation, as far as it respects them, and not to create a *new authority*, which they had wanted before, be refused with any colour of justice? Or who should make that payment, but those for whom, and by whose authority, that service was performed?

As to the objection made to the number, it could proceed only from ignorance of the circumstances of the service! When a large transport was to be performed, to have kept the whole number waiting till all were loaded, so as to proceed together, would not only have been a waste of time, but must also have occasioned many embarrassments on the road: the practice therefore was, to send them forward in small numbers, as fast as they were loaded, without regard to the agreement of those numbers

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numbers with the appointment of the conductors, as they were always near enough to each other for the conductors to take care of the intermediate excess, those whose appointed numbers were thus divided being continually moving from one number to the other, where their charge was, for that purpose; as the *inspectors* were through the whole transport.

If for these reasons, therefore, in a transport of two or three thousand waggons, so great a number as an hundred never proceeded together in one body, this by no means lessened the necessity for inspectors, nor took away their right to be paid! On the contrary, the numbers being thus divided gave them still a greater right to payment, by adding to their trouble; as was the case also with the conductors.

The last objection is “ to the length
“ of time charged in the regimental trans-
“ ports, where the waggons were employ-
“ ed by the day.”

To prevent imposition in this article, the Commissioners have struck a general rule, of allowing at the rate of two German miles per day, “ where the distances
“ were known, or could be traced in the
“ maps ;

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“ maps ; and where the places could not
 “ be found in the maps, one day for each
 “ transport, on a supposition that such
 “ places must be within one stage of each
 “ other.”

The inaccuracy of this rule is most glaring. Transports are subject to numberless accidents and interruptions, which often make it impossible for them to go half a German mile in a day, and for which no carrier is any way answerable.

But, without either accidents or interruptions, in bad roads, bad weather, and short days (and in one, sometimes in all of these, was a great, perhaps the greatest, part of this service performed), no loaded waggon can possibly travel two German miles in a day ; yet for none of all these is any allowance made in this judicious rule.

This shews the erroneoufness of this rule, where the distances are known ; where they are only taken from maps, or *topographical descriptions*, as they are termed in the report, it is still more striking ; not only from the known inaccuracy of such maps, but also from the impossibility of judging with any exactness by them, even to suppose

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pose them accurate ; the direct roads (if not perhaps the distance in a right line, without respect to roads!) being those whose length is allowed ; whereas any one, who considers the dangers from enemies, and the badness of roads from the continual use in such a time, must be sensible that transports must often have been obliged, both for safety and convenience, to take large circuits, and consequently to take up more time than this rule, in which no provision is made for such circumstances, makes allowance for : all which reasons incontestibly prove the injustice of determining that time by it.

Nor are these the only reasons that may be supposed to have made the peasants charge for more days than were necessary for the performance of their service ! It has been observed before, that they were often obliged to wait for receipts from the magazine-keepers ! Though the crown is not obliged to pay for this time spent in waiting, yet it was but natural for them to charge it, as it was really spent by them on account of the service of the crown ! If it be said that this is only supposition ; the Commissioners for German demands certainly

tainly will not object to a mode of arguing so much used by themselves, and, indeed, often the only one they can use.

As to what is said of "some of the peasants charging for the days spent in returning home, after the transport was performed," if any of them have really done so, that charge is justly rejected.

The weakness and injustice of the objections made to this account being thus shewn, there remains one thing more to be considered, which is *the deduction* made for deficiencies in the very few deliveries, the transport of which is admitted. But as the Commissioners have not thought proper to tell either the amount of this deduction, or the rate of what they call the usual allowance for waste, it is not possible to give a particular answer to so general and vague a charge; nor can a deduction made in such a manner affect the account in any respect.

As all the reasons therefore given for rejecting so great a part of these two accounts are proved to be utterly without foundation, the claimants have a just and indisputable right to the payment of that part, amounting to 274748 Rd. : 20 Mgr. 2 Pf.
State

State of the Demands of the Inhabitants of the Country of Hanover upon the Crown of Great Britain, for Horses and Carriages furnished for transporting the Artillery of the British combined Army, from the tenth of June 1759, to the twentieth of February 1761, amounting to 51316 Duc. ; 1 Rd. : 12 Mgr.

ON the second of June 1759, his serene Highness Prince Ferdinand sent an order to General Von Brunk, Commandant at Hameln, where all the Hanoverian artillery and ammunition lay, to prepare to send him, with the utmost expedition, 12 four-and-twenty pounders, and 8 of the largest mortars there, with ammunition, &c. to be transported by the country carriages of war, and the transport to be paid by the British Commissariat; which order was executed on the tenth of the same month, as were all orders of the same import during the course of the war.

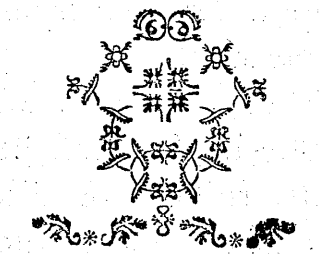
At the end of the war, the account of these transports was made up by the de-

puty, Mr. Harding, and delivered in at the office of Control at Hanover, where that part of it which commenced on the twentieth of February 1761, was examined by Mr. Commissary Bromfeild; Colonel Pownal having, for reasons best known to himself, for he never thought proper to make them known, forbad to examine any that was prior to that date; which part, amounting to 19193 Duc. : 2 Rd. : 15 Mgr. was certified by Mr. Leigh, just before the order was issued for laying all demands, on account of the war, before Commissioners in London.

In consequence of that order, Mr. Leigh's certificate, together with the preceding part of the account which had not come before him to certify, because not examined by Mr. Bromfeild, was given in at the office of the said Commissioners, who admitted the certificate (and accordingly payment was obtained upon it), but returned the preceding part of the account *cut*, without taking any notice though of it, in their report upon the latter, much less assigning any reason for rejecting it in such a manner.

As

As the whole of this account, therefore, is founded on the same authorities, and supported by the same vouchers, and as no reason is given for rejecting the former part of it (because indeed no just reason could be given), the claimants of this demand have an indisputable right to be paid that part of it which is with-held from them in so arbitrary a manner, amounting to 32122 Duc. : 1 Rd. : 24 Mgr.



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N^o 132.

THE account under this Number in Mr. Best's list, is for horses taken by the enemy, lost, ruined, or killed, in the service of the British combined army, from the commencement to the end of the war.

It has been shewn, on a former occasion, that the weight of the transport-service of the army lay upon the country of Hanover during the whole war.

In the course of such service it was impossible but many horses must be taken by the enemy, lost, ruined, or killed; for all which, they in whose service they were so taken, lost, ruined, or killed, were, by the strictest principles of justice, bound to make satisfaction to the owners.

The vouchers for the horses, thus taken, lost, ruined, or killed, were brought in to the deputy, Mr. Harding, by whom the account of them was made up at the end of the war, and, on closing the offices in Germany, sent over and laid before the Commissioners

Commissioners in London, according to the order issued to that purpose; on which account the said Commissioners, on the twenty-eighth of June 1764, made the following report to the Lords of the Treasury.

“ We examined the several authorities presented to this board, on the part of the Hanoverian Chancery, in support of their claims, to discover if any of those authorities were applicable to this demand, or contained sufficient grounds to authorize the founding it thereon, as a charge against the crown of Great Britain.

“ It doth not appear to us, that any accord, regulation, convention, or other interposition of the British Commissariate existed, which might be applicable to this particular demand, prior to the twentieth of May 1762, on which day a regulation of sir James Cockburne's took place, and continued in force to the tenth of January 1763; in Art. V. and VI. of which it is stipulated as follows, viz.

“ The horses taken by the enemy shall be paid for, according to the value proved; but never to exceed twenty ducats.

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“ With respect to horses taken by the
 “ troops of the allied army, and not re-
 “ turned, the Commissariate will be an-
 “ swerable when it gives orders to the re-
 “ giments to take such horses, but not
 “ otherwise.

“ We then considered the several ac-
 “ counts and vouchers appertaining to that
 “ part of this demand which is prior
 “ to the twentieth of May 1762, in order
 “ to discover whether they did, within
 “ themselves, contain any proofs of the
 “ intervention of the British Commissari-
 “ ate with respect to the service, or any
 “ stipulation of the said Commissariate
 “ with respect to the payment ; but no-
 “ thing has appeared to us from this in-
 “ spection to prove either the one or the
 “ other.

“ We also considered the several ac-
 “ counts and vouchers appertaining to that
 “ part of this demand which is subsequent
 “ to the twentieth of May 1762, to judge
 “ whether the charge for horses that died
 “ or were taken by the enemy, on and
 “ after that date, came within the mean-
 “ ing and authority of the regulation of
 “ sir James Cockburne before recited.

“ And

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“ And the board being of opinion, that
 “ to prove that this part of the charge
 “ comes within the meaning of the said
 “ regulation of sir James Cockburne, the
 “ vouchers belonging thereto should prove,
 “ First, That the horses charged were
 “ either killed or taken by the enemy.
 “ Secondly, That the horses so killed or
 “ taken, were at that time in the service.
 “ Thirdly, That they were appointed to
 “ that service, by authority or requisition
 “ of the British Commissariate. And
 “ Fourthly, That the horses were really
 “ worth the value at which they stand
 “ charged in account, not exceeding 20
 “ ducats for any one horse.

“ It appears herein, that the vouchers
 “ offered to support this part of the de-
 “ mand, are the attests of Lieutenant-
 “ colonel Bruxmann, and of other fo-
 “ reign officers, testifying that horses
 “ were killed or ruined in the service of
 “ the heavy or battering train. These at-
 “ tests do also describe the time when
 “ such horses died, the persons whose pro-
 “ perty they were respectively, and the
 “ bailiwick, Ampt, or Dorf, from whence
 “ such horses came.

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“ But

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“ But it does not appear from these ac-
 “ counts or vouchers, that the British
 “ Commissariate has at any time interposed,
 “ by requisition or otherwise, in the ser-
 “ vice on which this part of the demand
 “ is grounded; consequently this part of the
 “ demand cannot be deemed within the
 “ meaning of the Vth and VIth articles of
 “ the regulation of Sir James Cockburne
 “ afore-mentioned.

“ We observe further, that it doth
 “ not appear that any of the horses
 “ charged (in the account of the Hanove-
 “ rian Chancery now reported on), were
 “ either killed or taken by the enemy;
 “ and that, on the contrary, it is evi-
 “ dent, from the tenour of several of
 “ the vouchers, that a part of the horses
 “ charged in this account died in the re-
 “ spective villages to which they belonged,
 “ two, three, or more days after their re-
 “ turn from the alledged service or services
 “ they were employed in.

“ The attests of the bailiff Harding,
 “ annexed to the General Specification of
 “ this account, do also testify, that the
 “ horses therein specified, were destroyed
 “ for want of subsistence, &c.

“ Having

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“ Having thus gone through the confi-
 “ deration of this account in its several
 “ points of view,

“ We are of opinion, that no part of
 “ the charge is grounded on, or doth come
 “ within, the meaning of any accord, regu-
 “ lation, convention, or other authority of
 “ the British Commissariate, on which it
 “ can be founded as a charge against the
 “ crown of Great Britain.

“ And we do therefore report, that the
 “ whole of this demand, amounting, as
 “ afore said, to the sum of 116464 Rd.
 “ 1 Mgr. in gold, is without foundation,
 “ and ought *not* to be paid.”

The accuracy, judgment, and consist-
 ency of this report, are too obvious to re-
 quire being pointed out! It begins with
 saying, that there is not any *accord, regu-*
lation, &c. of the British Commissariate;
 and then, in the very same paragraph,
 quotes a *regulation* of Commissary-general
 Sir James Cockburne, which is an express
accord to the subject of this demand.

Whether it appeared in this light to the
 sagacity of the Commissioners, or not,
 makes no difference in the fact. But that
 it is really such, is evident to common
 sense.

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sense, and can never be disproved, till it can be shewn that the Commissariate had a right to the service of the horses of the country of Hanover, without being liable to pay for such of them as should be taken, lost, ruined, or killed in that service, before that right was given up by sir James Cockburne's engaging to pay for them for the future; which is strictly the sense of their application of his regulation in the present case: whereas the true intent and meaning of that regulation was to ascertain the particular circumstances in which such horses should be paid for, and to fix a limit to the rate of that payment.

And here, by the bye, it is to be observed, that, with a consistency peculiar to themselves, the Commissioners, who in the present case limit this regulation so strictly to the twentieth of May 1762, have made no scruple to extend it, in other instances, to periods much farther back; as in the account Numb. 58, to the seventh of April 1762; and in that part of the account for artillery-transport, which they admitted on Mr. Leigh's Certificate, to the twentieth of February 1761; as appears by their admission of the said certificate, in which the
account,

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account, which is taken from the said twentieth of February, is expressly said to be founded on the authority of this regulation. What were their motives for making this difference they have not thought proper to shew, nor can reason suggest, except inattention or caprice.

Unjustifiable as this was, in a matter where the property of so many poor people depended, the manner in which that part of this account, which was subsequent to sir James Cockburne's regulation, is excluded from the benefit of it, is still more glaringly unjust!

In order to bring the said subsequent part of the account within the meaning of that regulation, they require that the vouchers thereto should prove several particulars! and then, when they come to examine the vouchers offered, and find them actually to imply all that they had required, they only just make an injurious remark, that they were given by Foreigners, and then fly back to their former objection of "the British Commissariate's not having interposed, by requisition or otherwise, in the service," &c. whereas the slightest examination of the account would have shewn
them,

them, that every service in which these horses were taken, lost, ruined, or killed, was performed at the requisition of the Commissariate, or of some other, whose requisition was, in reason and justice, equally valid. The insinuation in their remark, of the vouchers being given by Foreigners, in an army so much the greater part of which consisted of Foreigners, is beneath an answer.

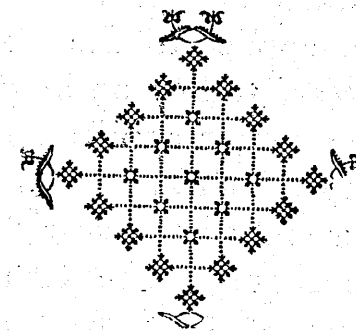
Equally insignificant is their last sage observation, "that it appears by the vouchers, " part of these horses died at home, some " days after their return ; and, by the at- " tests of Bailiff Harding, that they were " destroyed for want of subsistence."

May not heart-broken, sick, or wounded horses, live to reach home, and some days after, and yet die of the hardships they suffered, or the diseases or wounds they got, before they reached home ? And will not reduced, sick, or wounded horses require more and better provision than horses in health and strength ? And consequently are not the hardships, diseases, or wounds, which made them require such provisions, the cause of their dying for want of them ?

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The proper observation upon this particularity in those *vouchers* and *attests* was, their exactness, and the regard shewn in them to truth ; but these were not observed.

As all the reasons therefore given for rejecting this whole demand are utterly destitute of foundation, the claimants of it have a just right to be paid the amount, being 116464 Rd. . . .



State of the Demands of the inhabitants of the Hanoverian Duchies of Zelle and Bremen, upon the Crown of Great Britain, for Horses supplied to transport Forage for the use of the British combined Army, from Lowenforde, and other Places on the Weser, to Warburg, in the Months of January, February, March, and April, 1761, at the Requisition of the Commissariate.

IN order to assist them in making provision for the supplies of the army, the British Commissariate, at their entrance on their office, applied to the Hanoverian Chancery of War, to buy up large quantities of forage; which application was accordingly complied with.

In the latter end of the year 1760, the Commissariate required the Chancery to send a considerable part of the *hard forage*, thus bought up, to Warburg, with all possible expedition.

To execute this requisition, measures were immediately taken; but, after several fruitless attempts, in which many of the

the horses and carriages were ruined by the badness of the roads, the only possible way of transporting the forage was found to be upon the backs of the horses.

For this purpose the duchy of Zelle was required to furnish directly 1500 horses, and the duchy of Bremen 500, which were accordingly sent, on the twentieth of January 1761, to the places aforesaid, and continued in that service till the twenty-eighth of February following, when 349 of them were sent to complete the Country- or Land-train, as hath been shewn in the state of that account; after which the remaining 1651 were again called out upon the same service, on the first of March, and continued employed in it till the fifteenth, when it was concluded.

For the hire of these horses the Chancery agreed to pay the inhabitants at the rate of 12 Mgr. per day per horse.

As this forage had been bought by the Chancery for the Commissariate, without any view of profit to themselves, when they made up the accounts of it, they of course charged all the expences that had attended the purchase and delivery, together with the prime cost.

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In this account, the hire of these horses for this particular transport was accordingly charged; which charge the Commissioners for German Demands, when the account came before them, rejected, in the state annexed to their report of the sixth of June 1764 (under Article XII.) on an allegation, "that no proper authority, nor any vouchers, were produced for it;" and because "the Chancery of Hanover acknowledged it was not all paid."

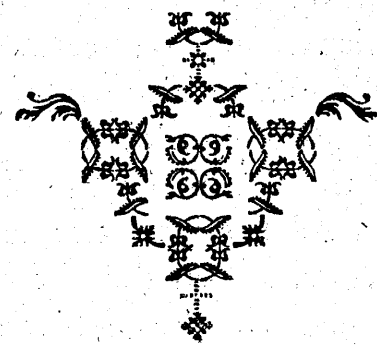
The insufficiency of these reasons is obvious! The same authority upon which the forage was bought and delivered, is certainly the most proper authority for transporting it to the place where it was to be delivered; as the receipts for the said deliveries are the most proper vouchers for such transports.

As to "the whole demand not being yet paid by the Chancery" to the inhabitants, that, instead of being a reason for refusing to pay it, should urge the payment with the greater expedition, in compassion to the poor claimants, who have been so long kept out of their hardly-earned hire; as a due regard to justice should have prompted them to repay to the Chancery

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that part which they here implicitly acknowledge them to have paid. But this is not the only instance in which their reasons conclude against themselves.

As the rejection of this demand, therefore, is unsupported by just and sufficient reasons, the claimants have an indisputable right to the payment of it, amounting to 34921 Rd. : 24 Mgr.



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No

N^o 8.

THE account under this Number in Mr. Best's list, is "for expence of transport by water, on the rivers, Weser, Fulda, and Werra, performed by sundry Hanoverian schippers, from the twenty-seventh of July 1758, to the fourth of March 1763, for the use of the British combined army."

The nature and necessity of this service require no explanation. To obviate every difficulty that might attend the performance of it, his serene Highness Prince Ferdinand established a tariff, or rate, at which it should be paid; which tariff was accorded to by the British Commissariate.

At the end of the war, the account of such of the vouchers for the several transports performed by the subjects of the country of Hanover, upon the rivers Weser, Fulda, and Werra, as the owners of them had not had an opportunity of settling before, was made up, according to the said tariff of his serene Highness, and given

given to the deputy, Mr. Harding, who sent it over to London, to be laid before the Commissioners for German demands, pursuant to the order issued to that purpose.

On this account the said Commissioners reported to the Lords of the Treasury, on the fourteenth of October, 1765, — "That they had examined the vouchers of this account (which was given in 152253 Rd : 15 Mgr. but which they said they found 192532 Rd. : 2½ Mgr.) and having made the deductions agreeably to the annexed State, they were of opinion, that there was due to the said Hanoverian schippers, for this account, the sum of 115923 Rd. : 11 Mgr. 3 Pf. and that the said sum ought to be paid."

The first thing to be observed, in this report, is the alteration of the sum! As the Commissioners, however, have not thought proper to declare their reason for making this addition, the claimants can conceive it to have been no other than to afford opportunity of enhancing their own merit by making the greater deduction; as sir John Falstaff multiplied the men in buckram to increase the reputation of his

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valour : and therefore they abide by their own account.

The reasons, given in the state referred to, for the several deductions made from this account, except two, have been so fully refuted in other instances, that a repetition of that refutation cannot be necessary here.

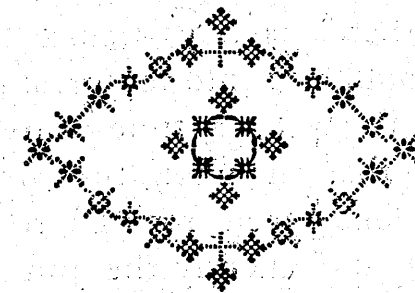
These two are, the first deduction of 200 Rd. " the vouchers being dated before the establishment of the Commissariate." And the fourth, of 40123 Rd. 14 Mgr. 1 1/2 Pf. " for overcharges in the price, quantities, or on the days of demurrage."

The first of these deductions is admitted, the voucher having been brought into this account by mistake.

As to the other, it might have been expected that, in so heavy a deduction as this, the particular charge from which it was made should have been specified for the satisfaction of the claimants ; till which is done, it is impossible to give any other answer to it, than that it involves the innocent in the punishment of the guilty (if any of the claimants have really been guilty of the overcharges objected to them, which they constantly

constantly deny, and dare the proof), and consequently is an act of the highest injustice.

As the reasons, therefore, given for all the deductions made from this account, excepting the first, are insufficient and without foundation, the claimants have a just right to payment of the sums so deducted from them, amounting, according to their own account to 36530 Rd. : 3 Mgr, 5 Pf.



BESIDE the foregoing accounts, which may in some sense be said to belong to the community in general, from the numbers jointly interested in them, there are also several separate accounts of deliveries made, and services performed, by individuals of the country of Hanover, upon which the Commissioners have passed their judgment of rejection indiscriminately, in the same arbitrary and unjust manner as upon those here discussed.

Of these accounts the general amount only is inserted here, as a particular discussion of them would lead into too great a length. But when the proper time comes for entering into that discussion, the insufficiency of the reasons given for the rejection of them, and consequently the just right of the claimants to payment, will be shewn in the clearest light.

These several accounts amount to 40990 Duc. : 2 Rd. : 18 Mgr.



THE demand under this number in Mr. Best's list, consists of three separate accounts.

The first is "An Account of Imprests and Supplies, and sundry Expences made and incurred by the Inhabitants of the Country of Hanover;" and consists of ten separate articles, amounting together to 90761 Rd. : 25 Mgr. : 4 Pf.

The second is "An Account of Expences of building Bridges and making Pontons; and of other Establishments for the Use of the Army;" and consists of fifteen articles, amounting together to 11979 Rd. : 6 Mgr. : 7 Pf.

The third is an account, entitled, "A State of Supplies of Rations, and Portions taken by Force; and of Forage taken in the Fields;" and consists of two articles, amounting together to 29665 Rd. 4 Mgr.

When the order was issued for bringing all demands in general, on account of the war,

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war, to London, to be liquidated by commissioners appointed for that purpose, several of the inhabitants of the country of Hanover, who had such demands for *various articles delivered to, or forcibly taken by, the British troops; or for waste and damages done and committed upon and to their houses and estates, for the use and in the service of the British combined army, for which, in the multiplicity and hurry of affairs, they had not been able to obtain payment in Germany, sent over the accounts of them, to be laid before the said Commissioners, by whom they were all indiscriminately rejected, on various pretences of reason, in most instances inapplicable to the case, and totally groundless; as the distressed claimants are able to make appear, whenever they shall be admitted to the proof; though the length and complicated nature of the accounts make it improper to enter upon a particular elucidation of them here.*

One circumstance though is proper to be observed here. This is the charge made in the first of these accounts, "for waste and damages," &c.

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Though the order of the Lords of the Treasury, not even to take into consideration any demands of *dedommagement*, may be a sufficient authority for the Commissioners not to admit this charge, it certainly cannot take away the right of the sufferers to payment, *if not within the intent and meaning of that order.*

The dedommagement excluded by the Lords of the Treasury, is that for damages *immediately done in military operations!* This claimed here, is for *devastation committed on houses, by converting them into hospitals and magazines: and on estates, by cutting down timber, &c. for the use and service of the army.*

The former is undoubtedly one of the inevitable calamities of war; whereas the latter is a deliberate act; and when not done in an enemy's country, where power supercedes right, on a supposition of the sufferers having been the aggressors, is an act of injustice, if not made satisfaction for.

Were the inhabitants of the country of Hanover to demand payment for all the damages they have suffered in this war, the demand, *instead of what is charged in this account,*

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account, would amount to many millions sterling.

However, if this part of the account is prejudged, let not that raise a prejudice against the residue, to which the same objection cannot be made.

Such are the demands of the country of Hanover upon the crown of Great Britain, on account of the late war; and such is the manner in which they have been rejected by the Commissioners for German demands.

The insufficiency (not to call it by an harder name) of the reasons, upon which that rejection is founded, has been occasionally shewn in the course of this state! But as these reasons, and consequently the refutation of them, have been applied separately, and on different occasions, it may not be improper here to bring them together, into one point of view, in order to form the better judgment of their respective force.

These demands are for *necessary deliveries made into the king's magazines, for the*

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the support and use of the British combined army, on the requisition of the Commanders, or of the British Commissariate (persons to whom the care of providing such necessaries was committed), or immediately to the troops of the said army, on the requisition of the Officers commanding them, where the instant and unexpected necessity gave no time for having orders from superior authority; or for services performed for the use of the said army, on such requisitions; which deliveries and services are proved in the strongest and clearest manner that the nature and circumstances of them would admit.

The reasons given for refusing payment for these deliveries and services, are *want of express authority from the Commissariate for making and performing such services and deliveries; or of their accord to them when made, where the reality of them could not be denied; or the insufficiency of the vouchers, where such accord and authority could not be denied.*

To the first of these reasons, *the want of express authority from the Commissariate*, the claimants oppose not only *the sacred authority of justice*, which obliges to make satisfaction

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faction where value is received; but also that of the Commander in chief, to the nature of whose commission a plenary power to order and regulate every thing necessary for the use and support of the army under his command, is essentially and inseparably annexed; and of the officers commanding bodies of troops under him, to whom, when separated from him, his said authority is necessarily delegated; to deny which authority, or suppose it to depend upon that of persons appointed *to assist* and *not to control* it, and who often could not be present to afford that assistance, were to contradict the nature and marr the end of military command, the essence of which is to be instantly and implicitly obeyed in every thing relating any way to military service.

The other part of this reason, *want of the accord of the Commissariate*, has been proved to have been mostly, if not always, applied without foundation. To make use of any thing delivered, is an implicit accord to the delivery of it. The deliveries made into the King's magazines, were all made use of, by order of the Commissariate! consequently the Commissariate accorded to those

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those deliveries. In like manner, payment for every thing supplied to the army, was to be made by order of the Commissariate! Several demands for deliveries made to the troops, on the requisition of the officers commanding them, were paid by the order of the Commissariate! this payment therefore was an *accord* to making deliveries in that manner, that entitled all, in the same circumstances, to payment. The same reasoning will hold for services performed.

But, were it possible to suppose that these reasons had any weight in them, there is one circumstance in the present application of them, which would make them of no effect. This is, *the indispensibility of this AUTHORITY and ACCORD having never been made known till after the services were performed, and the deliveries made use of, and payment demanded for them.*

The injustice of this is most obvious. Conditions, to be obligatory, must be antecedent to the fact, and agreed to by the parties! but this condition was imposed after the fact, by one party, who was to take the advantage of it against the other.

As to the *insufficiency of the vouchers*, it has been said, and is insisted, that no demand

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demand is made that is not supported by the strongest and clearest proof which the nature and circumstances of the case would admit! To require more, is the same gross dissimulation practised by modern infidelity, in requiring demonstration in subjects capable only of moral evidence.

There is one circumstance in the manner in which the Commissioners have reported their opinion upon these demands, which deserves particular notice; this is the air of insult with which they have so often thrown out the grossest insinuations against the Hanoverian Chancery of War, as attempting to obtain payment of demands destitute of all foundation in justice.

The Chancery of War consists of a body of Nobility, to whom their Sovereign has intrusted a particular department of the government of their country, in which they have always discharged their trust in a manner that has proved them worthy of the confidence that conferred it. In the case of these demands they had no concern. They had exerted their influence over the inhabitants of their country, to serve and supply the British army; in consequence
of

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of which the said inhabitants demanded payment for such deliveries and supplies in their name, fondly imagining that name must meet with the same respect from others, which they held it in themselves. Any injustice, therefore, in these demands could no way affect their characters. How far the Commissioners have proved that injustice, and consequently how justly their insinuations against the Hanoverian Chancery of War, have been founded, has been abundantly proved.

In a word, groundless accusations recoil upon the accusers! and the Hanoverian Chancery of War will be named with honour, when the greatest honour that can be done to the authors of these insinuations will be not to name them at all.

F I N I S.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be clearly documented and supported by appropriate evidence. This includes receipts, invoices, and other relevant documents that can be used to verify the accuracy of the records.

The second part of the document focuses on the process of reconciling accounts. It explains how to compare the records against the actual bank statements and identify any discrepancies. This step is crucial for ensuring that the financial statements are correct and that there are no errors or omissions.

The third part of the document discusses the importance of regular audits. It states that audits should be conducted at regular intervals to ensure that the records are accurate and that there are no irregularities. This helps to prevent fraud and ensures that the financial statements are reliable.

The fourth part of the document discusses the importance of maintaining up-to-date records. It states that records should be updated as soon as possible after each transaction to ensure that they are accurate and complete. This helps to prevent errors and ensures that the records are always current.

The fifth part of the document discusses the importance of keeping records secure. It states that records should be stored in a secure location and protected from unauthorized access. This helps to prevent the loss or theft of records and ensures that they are always available when needed.

The sixth part of the document discusses the importance of keeping records organized. It states that records should be filed in a logical and consistent manner to make them easy to find and use. This helps to save time and ensures that the records are always accessible when needed.

The seventh part of the document discusses the importance of keeping records for a long period of time. It states that records should be kept for at least seven years, as required by law. This helps to ensure that the records are available for future reference and that they can be used to resolve any disputes.

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