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COMPARATIVE VIEW  
OF THE  
PUBLIC FINANCES,  
FROM THE BEGINNING TO THE CLOSE  
OF THE  
LATE ADMINISTRATION.

*"Abiit, excessit, exarsit, erupit. — Huic vero si sui fuerint comites secuti, o nos  
beatos! o rempublicam fortunatam!"* Cicer. Orat. in L. Catilinam.

By WILLIAM MORGAN, F. R. S.

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1801.

A

*Published by the same Author, and  
Printed for J. DEBRETT,*

### FACTS,

Addressed to the Serious Attention of the People of Great  
Britain, respecting the EXPENCE of the WAR, and the STATE  
of the NATIONAL DEBT. 4th Edition.

### ADDITIONAL FACTS,

On the same Subject. 2d Edition.

AND

### AN APPEAL

To the People of Great Britain, on the present alarming State  
of the PUBLIC FINANCES, and of PUBLIC CREDIT.  
3d Edition.

### ADVERTISEMENT.

*It may not be improper to observe, that the  
Statements and Computations in the following  
Work, are almost wholly derived from the Ac-  
counts of the Revenue and Expenditure which  
have been laid before the House of Commons, and  
therefore that little doubt can be entertained of  
their accuracy.*

*In procuring those documents, I have been  
principally indebted to the assistance of my  
valuable friend Mr. HOBHOUSE, who has so often  
distinguished himself in Parliament, particularly  
by opposing those ruinous Measures of Finance  
which form the chief subjects of discussion in  
this, and my former publications.*

June 11, 1801.

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## INTRODUCTION.

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IN the two or three years which immediately preceded this unfortunate and calamitous war, when the nation was just beginning to recover from the effects of a former contest, the friends of the Minister were wont to display the wisdom of his measures, by comparing the improved state of our finances at that period, with their deplorable condition at the commencement of his administration. A respite of seven or eight years from the pressures and interruptions of war had undoubtedly rendered the taxes more productive, and considerably extended the commerce of the kingdom : but these, being no more than the ordinary consequences of peace, afforded a much less equivocal proof of the spirit and enterprize of the people,

than of any particular abilities in the Chancellor of the Exchequer. If the comparison, however, be continued to the conclusion of his administration, and the different state in which he *found* public affairs be opposed to that in which he *left* them, the extent of his merits will be much better ascertained, as well as the nature of those benefits which he has conferred on the country. But the friends of a fallen minister are seldom very strenuous in his support; and, consequently, those of Mr. Pitt appear to manifest but little disposition at present to exert their energies in his behalf. The negligent deficiencies of his friends have, however, been abundantly supplied by the glowing account which he has given of his own conduct; and, whatever regard may be due to his other representations, there can be no doubt to whose services the nation is indebted for that *envied state of prosperity* which he describes it now to enjoy.

With the view of determining in what this prosperity consists, and by what means it has been attained, I am induced once

more to enter upon the subject of our finances; esteeming it also not an improper time to conclude the statements, which on different occasions I have submitted to the Public, with the close of an administration whose extravagance it has been their chief object to reprobate. Being now advanced into the eighth campaign of the war, it will be readily perceived, that the statements which I published in the third and fourth campaigns, convey but an imperfect idea of our increasing expences, or of the enormity of the debt which they have accumulated. It is indeed but a joyless task, to be for ever engaged either in tracing the progress of profusion, or in demonstrating the ruin in which it must terminate. With the gloomy prospect now before us, a further perseverance in these pursuits may perhaps be considered as a forlorn and desperate employment, especially when combined with the hope of awakening this country to a sense of its danger;—a country which, while it bears without a murmur the increasing pressure of taxes and distress, can in the most mo-

mentous period behold with indifference one set of men succeeding to another in the management of its affairs, and adopting the same destructive system, which has hitherto been softened by no misfortune, nor checked in its career of extravagance by the least regard to public economy. I feel and acknowledge the force of these sentiments, and should probably have been influenced by them to desist from the following work, had I not been anxious to complete the financial history of an administration which, in spite of the present apathy, will long be remembered in the debts, the taxes, and the calamity which it has entailed on this nation,

# COMPARATIVE VIEW,

&c. &c.

## SECTION I.

*On the Additions which have been annually made to the Public Debt during the late Administration.*

WHEN Mr. Pitt commenced his administration, in December 1783, the kingdom had just emerged from a war the most expensive, and rendered particularly ruinous to our commerce by having been directed against those colonies which were a principal support of it. The good fortune of the Mini-

ster, therefore, introduced him into office at a period peculiarly favourable to his interest. The return of peace, by opening those channels of trade which had been obstructed by the war, and by preventing that continued addition of taxes which it required, could not fail in some degree to revive public credit, and so far to give the appearance of wisdom to the measures of his administration. In proportion also as these necessary consequences of peace were suffered to operate, the revenue became more productive; and the nation, forgetting the burdens imposed upon them by the late war, beheld, in the increasing amount of the taxes, only a proof of their own prosperity, and of the abilities of Mr. Pitt: nor is it improbable, had the public tranquillity been allowed still to remain undisturbed, that these opinions would have acquired such additional strength as to establish, beyond dispute, the claim of the Minister to the unprecedented, though negative, merit of having held his office, during seventeen years, without opposing

any new restraints to the trade and manufactures of the country. But, unhappily, his administration has been distinguished by no such forbearance. It has been rendered memorable by distinctions to which the interests of commerce and property will appear to have been very little indebted, when we have learned, from the following statements, what inroads it has made into the wealth and resources of the kingdom:

**FUNDED DEBT\* at the Commencement of Mr. PITT's Administration  
in December 1783.**

	£.
131,202 Exchequer annuities for 8 and 22 years, value at 5 per cent.	- 1,359,000
25,000 Bank annuities for 10 years, ditto	- 88,500
82,317 Life annuities, taken at 10 years purchase	- 812,067
663,875 Bank annuities for 76 years, value at 5 per cent.	- 12,952,201
404,332 Ditto, for 24 years, ditto	- 5,579,781
<hr/>	<hr/>
1,306,726 Life and temporary annuities, then worth	- 20,791,549
Stock in the 3 per cent. Bank and South Sea annuities	- 181,611,254
Ditto, in the 4 per cent. consolidated Bank annuities	- 29,750,000
<hr/>	<hr/>
Whole capital of the funded debt,	- 232,152,803

\* In these accounts I have taken no notice of the *unfunded* debt; because it is rather greater at present than it was at the conclusion of the last war. See Sect. VI.

**Added between December 1783 and the Beginning of the present War.**

In the year 1784	Stock in the 3 per cents.	- £. 6,000,000
	4 per cents.	- 3,000,000
	5 per cents.	- 6,879,344
£. 16,500 per ann. for 76 years, worth		321,916
		<hr/> 16,201,258
1785	Stock in the 5 per cents	- 10,990,651
1789	£. 14,001 per ann. for 19 years, worth	169,206
Tontine	-	- 1,002,099
		<hr/> 1,171,305
1791	Borrowed from the unclaimed dividends at the Bank,	376,739
		<hr/> 28,739,953

**Added since the Commencement of the present War.**

In the year 1793	Stock in the 3 per cents.	- £. 6,250,000
1794	Stock in the 3 per cents.	- 11,000,000
	4 per cents.	- 2,750,000
	5 per cents.	- 1,926,525
£. 62,792 annuity for 66½ years, worth		1,206,234
		<hr/> 16,882,759
Carried over	-	£. 23,132,759   28,739,953

	Brought over	£. 23,132,759   28,739,953
1795	Stock in the 3 per cents.	- £. 18,000,000
	4 per cents.	- 6,000,000
	5 per cents.	- 1,609,898
	£. 85,500 annuity for 65½ years, worth	1,639,035
		— 27,248,933
1796	Stock in the 3 per cents.	- 36,889,625
	5 per cents.	- 4,414,074
	£. 79,082 annuity for 64½ years, worth	1,512,839
		— 42,816,538
1797	Stock in the 3 per cents.	- *41,187,874
	4 per cents.	- 3,469,293
	5 per cents.	- 22,425,642
	£. 39,000 annuity for 62½ years, worth	743,477
		— 67,826,286

\* A deduction has been made in this and in the funds created in the following years, proportionate to that part of the debt, the interest of which is to be paid by the kingdom of *Ireland*.

1798	Stock in the 3 per cents.	- £. 39,000,000
	£. 19,523 annuity for 61½ years, worth	374,154
		— 39,374,154
1799	Stock in the 3 per cents.	- - 27,439,250
1800	Stock in the 3 per cents.	- - 29,045,000
1801	Borrowed 25½ millions, for which is to be given stock in the 3 per cents. amounting to	- - 44,816,250

### *Imperial Loans.*

In the year 1796	Stock in the 3 per cents.	- £. 3,833,333
	£. 230,000 annuity for 25 years, worth	2,940,060
1797	Stock in the 3 per cents.	- 3,669,300
		— 10,442,693
	Whole capital created during the present war	— 303,141,863
	Capital created before the war	- 28,739,953
	Whole Capital of the Debt created during Mr. Pitt's Administration	- £. 331,881,816



*Interest on the Funded Debt in December 1783.*

Life and temporary annuities	-	£. 1,306,726
Interest on £. 181,611,254 stock in the 3 per cents.	-	5,448,337
£. 29,750,000 ditto in the 4 per cents.	-	1,190,000
		<hr/> 7,945,063

*Interest on the Funded Debt created since December 1783.*

Life and temporary annuities	-	£. 361,417
Interest on £. 250,627,999 * stock in the 3 per cents.	-	7,518,840
£. 15,219,293 ditto in the 4 per cents.	-	608,772
£. 48,246,132 ditto in the 5 per cents.	-	2,412,306
the Imperial Loans	-	455,079†
		<hr/> 11,356,414

\* Of this stock provision is said to be made for the interest and capital of £. 56,445,000 by means of the Income Tax, and therefore Mr. Pitt lately maintained that this sum formed no part of the public debt, because it would be discharged by the operations of that tax in seven or eight years. He might as well have maintained that the 390 millions, with which the country has been loaded during his administration, formed no part of the debt; because, if public credit lasts so long, it may possibly be discharged by the operations of the Sinking Fund in forty years!

† In these accounts the expences of management have not been included, in order that the proportion might be more accurately ascertained between the permanent interest of the debt at both periods. Had the expences of management, and the £. 1 per cent. for the Sinking Fund, been added to the latter account, it would have swollen it to more than 13½ millions.

From these statements (which hardly need a comment) the predecessors of Mr. Pitt, by a system of progressive extravagance, appear, during the course of a century, to have accumulated a debt of two hundred and thirty-two millions, which their more prodigal successor, in seventeen years, has increased to more than five hundred millions. Compared, therefore, with those of the late minister, how weak and contemptible are all former exertions! The mass which in other hands required one hundred years for its formation, has, under his management, been doubled in one-twentieth part of the time; and the nation, long accustomed to regard the approach of the debt to one hundred millions as an approach to certain bankruptcy and ruin, have been led, by the experience of his administration, to believe that public credit is almost as boundless as ministerial profusion. Besides the addition of three hundred millions to the funded debt of the kingdom within the last eight years, a further sum of six millions sterling has been annually raised from the

year 1798, by triple assessments, voluntary contributions, income-tax, convoy-duty, and other measures of finance, equally new and extraordinary. Had these enormous sums been procured, like the rest of the supplies, by the usual method of a loan, it would have appeared that the expenditure of the present war had already added above three hundred and fifty millions to the capital of the Public Debt, or one hundred and twenty millions more than all the wars that have desolated the country since the Revolution.

The circumstance of having provided for the discharge of this debt, by the imposition of heavy taxes in addition to those which are necessary for paying the annual interest, does not lessen the enormity of the expenditure, any more than the present distress is alleviated by the forlorn hope of being relieved from the pressure of those taxes at the end of forty years, by the uninterrupted operations of the Sinking Fund. Were the present war to be terminated immediately—were it certain that future ministers would be as earnest in maintaining the tranquillity

of the nation as former ones seem to have been fond of disturbing it, the Public might perhaps look forward to the end of eight or ten years to be liberated from the odious requisitions of the income-tax; and to the middle of the present century to be relieved from those other burdens which have been heaped upon them since the commencement of this war. But the most sanguine admirers of the late Minister can derive very little consolation from a prospect so discouraging, or bestow much praise on the wisdom and energy of measures which require so many years to repair the injuries that have been sustained by them. It cannot indeed be denied, that the revenue has been increased, during Mr. Pitt's administration, from ten to twenty-two millions; and had this increase proceeded from the improved state of the country, by cultivating the arts of peace and adopting a stricter economy in the management of the public finances, his name would well have deserved to be inscribed on that *pillar* which he had vainly hoped to have erected to public credit: but

when the preceding accounts are considered, and it is seen that this increased revenue is the effect of accumulating one tax upon another, that it has been rendered necessary to provide for an expenditure, great and ruinous beyond all example, it must, I think, be acknowledged that his deserts are of a very different kind; and, if any inscription be made to his memory, that it will more probably be found on the *ruins* of public credit.

## SECTION II.

### *On the comparative Annual Expenditure of the present and the two preceding Wars.*

HAVING now given a general view of the additions which have been made to the public debt by the late Administration, it is necessary, in order to form a just idea of its enormity, to compare the expenditure in its progress during the several years of the two preceding wars, with the rapid strides which it has taken during the corresponding years of the present war.

In my former publications, I have continued this account to the end of the fourth year in each of those wars. As the French and American war terminated at the end of the fifth, this comparative view can only be extended to another year; in which, however, the same regard will appear to have been paid to votes and estimates as in all the preceding years of this war.

# WAR ESTABLISHMENT in the fifth year of the present, and of the two preceding Wars.

1759	1782.	1797.	18
<i>With the previous consent of Parliament.</i>	<i>With the previous consent of Parliament.</i>	<i>With the previous consent of Parliament.</i>	<i>Without such consent.</i>
Army, £. 5,129,890	Army, £. 4,381,368	Army, £. 7,662,613	5,826,435 *
Navy, 3,611,296	Navy, 6,563,285	Navy, 8,033,673	6,509,612 †
Ordnance, 220,789	Ordnance, 696,201	Ordnance 1,009,024	234,758 ‡
8,961,975	11,640,854	16,705,310	12,570,805

\* Expended before the 5th of January 1797 - £. 438,000  
Vote of credit - 4,000,000  
Expended over and above the vote of credit - 1,388,435

† Navy debt on the 31st of December 1797 - £. 6,488,489  
Vote of credit - 5,000,000  
Deduct the Navy debt on the 31st Dec. 1796, 11,458,489  
4,918,877  
Expended in the year 1797 - 6,599,612

‡ Taken from the papers laid before Parliament in 1799 and 1800.

## Whole amount of the WAR ESTABLISHMENT in the first five years of the present, and of the two preceding Wars.

In the years 1755, 1756, 1757, and 1758 *	<i>With the previous consent of Parliament.</i>	<i>Without such consent.</i>	19
1759 - - -	£. 21,612,211	£. 9,337,617	
- - -	8,961,975	4,050,269	
- - -	30,574,186	13,387,886	
Whole expence in five years, -	30,574,186	43,962,072	
In the years 1778, 1779, 1780, and 1781 *	-	-	
1782 - - -	38,143,513	28,563,568	
- - -	11,640,854	9,644,622	
- - -	49,784,367	38,208,190	
Whole expence in five years, -	49,784,367	87,992,557	
In the years 1793, 1794, 1795, and 1796 *	-	-	
1797 - - -	50,467,377	49,461,333	
- - -	16,705,310	12,570,805	
- - -	67,172,687	62,032,138	
Whole expence in five years -	67,172,687	129,204,825	

\* See my Appeal, &c. page 8.

It appears from these statements, that the expences of the first five years of the war of 1755, which were *doubled* during the same term in the French and American war, have been *TRIPLED* during the like period in the present war; and that this alarming increase of public profusion is rendered still more formidable by the very luxuriant growth of those abuses which it engenders, whose progress will probably be retarded by no other impediment than the destruction of the resources by which the whole is supported. As the conclusion of the French and American war in 1783 prevents the comparison from being continued beyond the year 1797, I shall content myself with giving an account of the expenditure without a contrast or an observation; being satisfied that the mere recital of this expenditure must of itself be sufficient to sicken every friend to public economy and virtue.

*Expenditure in 1798.*

Army, voted	-	-	£. 8,301,422
Extraordinaries	-	-	4,374,060*
			<u>12,675,482</u>
Navy, voted	-	-	13,449,389
Deduct, a reduction	-	-	902,455†
			<u>12,546,934</u>
Ordinance, voted	-	-	1,086,427
Extra. provided for in 1799 & 1800	-	-	141,896
			<u>1,228,323</u>
			<u>£. 26,450,739</u>

1799.

Army, voted	-	-	£. 9,309,754
Extraordinaries	-	-	5,437,186‡
			<u>14,746,940</u>
Carried over	-	-	£. 14,746,940

* Vote of credit	-	-	-	£. 3,200,000
Subsidy to the Queen of Portugal	-	-	-	150,000
Part of one million voted for extraordinary exigencies	-	-	-	938,192
Secret Services	-	-	-	120,043
				<u>4,408,205</u>
In hand for the services of 1799	-	-	-	34,145
				<u>4,374,060</u>
† Navy debt on the 31st of December 1797	-	-	-	6,458,489
Ditto, ditto 1798	-	-	-	5,556,034
				<u>902,455</u>
‡ Vote of credit	-	-	-	2,500,000
Expended over and above the vote of credit	-	-	-	34,407
Part of three millions voted for extraordinary exigencies	-	-	-	1,914,000
Subsidy to the Emperor of Russia	-	-	-	825,000
Secret services	-	-	-	163,779
				<u>5,437,186</u>

	Brought over	£. 14,746,940
Navy, voted	-	£. 13,654,023
Extraordinaries	-	436,254*
		<u>14,090,277</u>
Ordnance, voted	-	1,324,414
Extra. provided for in 1800	-	184,325
		<u>1,508,739</u>
		<u>£. 30,345,956</u>

1800.

Army, voted	-	£. 8,850,079
Extraordinaries	-	7,162,183†
		<u>16,012,262</u>
Navy, voted	-	13,619,080
Extraordinaries	-	2,713,598‡
		<u>16,332,678</u>
Ordnance, voted	-	1,477,961
Extraordinaries	-	162,000
		<u>1,639,961</u>
		<u>£. 33,984,901</u>

* Navy debt on the 31st of December 1799	-	£. 5,992,288
Ditto, ditto, 1798	-	5,556,034
	Difference	<u>436,254</u>

† Vote of credit	-	2,500,000
Ditto, to enable his Majesty to fulfil his engagements, &c.	-	1,400,000
Secret services	-	150,000
Subsidy to the Elector of Bavaria	-	£. 566,689
Emperor of Germany	-	2,000,000
Emperor of Russia	-	545,494
		<u>3,112,183</u>

‡ Navy debt on the 31st of December 1800	-	8,705,886
Ditto, ditto 1799	-	5,992,288
	Difference	<u>2,713,598</u>

|| This part of the ordnance debt is never ascertained in the first year after it has been incurred, and therefore the *mean* has been taken of the extraordinary expenditure in the two preceding years.

The expenditure in the year 1801, were it necessary, could not possibly be ascertained at present. It is sufficient to observe, that one of the last acts of Mr. Pitt's administration was to lay before Parliament the *probable* amount of this expenditure; which, even according to his estimates, exceeded twenty-nine millions and a half for the Army, Navy, and Ordnance. What the *real* amount will be, may, however, without much inaccuracy, be inferred from comparing the sums *expended* with the sums which had been *voted* in the preceding years.

## SECTION III.

*Comparative View of the Sums which have been funded, and of the Taxes which have been imposed towards paying the Interest on those Sums, during the present and the two preceding Wars.*

THE profusion in the public expenditure is not the only evil which has distinguished the present war. The same disregard to economy seems to have pervaded every other operation of finance. The Navy debt has been funded \* and the loans have been contracted in such a manner †, that it may be truly said, “ that the national treasure has not been *expended* with greater extravagance than it has been *borrowed*.” From the first moment in which the funding system has been adopted, Ministers have in general manifested very little anxiety about the method in which they have increased or

\* See my Appeal, &c. Sect. II.

† *Ibid.*

perpetuated the public debts. A needless capital has always been created; so that every new war has entailed upon the country an additional debt of many millions, for which it never received an equivalent. The following comparison between the amounts of the sums actually received, and of the capital funded, in the present and the two preceding wars, will serve to give some idea of the progress of this evil.

Money borrowed. £.	Stock created. Whole Capital. £.	Money borrowed. £.	Stock created. Whole Capital. £.	Money borrowed. £.	Stock created. Whole Capital. £.	Money borrowed. £.	Stock created. Whole Capital. £.
2,000,000 3 per cents.	1756. -	2,000,000 3 per cents.	1776. -	2,000,000 3 per cents.	1776. -	2,000,000 3 per cents.	1776. -
3,000,000 3 per cents.	1757. -	3,000,000 3 per cents.	1777. -	3,000,000 3 per cents.	1777. -	3,000,000 3 per cents.	1777. -
£. 33,750 life annuities	-	£. 33,750 life annuities	-	£. 33,750 life annuities	-	£. 33,750 life annuities	-
5,000,000 3 per cents.	1758. -	5,000,000 3 per cents.	1778. -	5,000,000 3 per cents.	1778. -	5,000,000 3 per cents.	1778. -
£. 22,500 annuity for 24 years	-	£. 22,500 annuity for 24 years	-	£. 22,500 annuity for 24 years	-	£. 22,500 annuity for 24 years	-
6,600,000 3 per cents.	1759. -	6,600,000 3 per cents.	1779. -	6,600,000 3 per cents.	1779. -	6,600,000 3 per cents.	1779. -
8,000,000 3 per cents.	1760. -	8,000,000 3 per cents.	1780. -	8,000,000 3 per cents.	1780. -	8,000,000 3 per cents.	1780. -
£. 32,400 annuity for 21 years	-	£. 32,400 annuity for 21 years	-	£. 32,400 annuity for 21 years	-	£. 32,400 annuity for 21 years	-
12,000,000 3 per cents.	1761. -	12,000,000 3 per cents.	1781. -	12,000,000 3 per cents.	1781. -	12,000,000 3 per cents.	1781. -
£. 128,950 annuity for 99 years	-	£. 128,950 annuity for 99 years	-	£. 128,950 annuity for 99 years	-	£. 128,950 annuity for 99 years	-
12,000,000 3 per cents.	1762. -	12,000,000 3 per cents.	1782. -	12,000,000 3 per cents.	1782. -	12,000,000 3 per cents.	1782. -
£. 120,000 annuity for 19 years	-	£. 120,000 annuity for 19 years	-	£. 120,000 annuity for 19 years	-	£. 120,000 annuity for 19 years	-
£. 120,000 annuity for 98 years	-	£. 120,000 annuity for 98 years	-	£. 120,000 annuity for 98 years	-	£. 120,000 annuity for 98 years	-
48,600,000		48,600,000		48,600,000		48,600,000	
Money received	58,043,388	Money received	57,500,000	Money received	57,500,000	Money received	57,500,000
Difference	- 9,443,388	Difference	- 9,443,388	Difference	- 9,443,388	Difference	- 9,443,388

\* See page 9 for an account of the different stocks in which the loans of this and the following years were funded.  
† In this and the two following years an attempt was made to raise a part of the supplies within the year by triple assessments, voluntary contributions, income tax, &c.  
‡ Had the Imperial loans been included, the difference between the capital created and the money received would have amounted to £. 111,901,738!

In all the wars which have so often interrupted the tranquillity of the kingdom for the last century, the expences have continued to increase so rapidly, that the extravagance of one set of Ministers has invariably been forgotten in the greater extravagance of those that succeeded. But it is not probable that the exertions of the late Minister will be forgotten in this manner, or that the resources of the Country will admit of superior energies in *his* successor. Great, however, as the expenditure has lately been, it is not more extraordinary than the *fictitious* capital which it has added to the public debt. In the preceding accounts, this capital, or, in other words, the difference between the stock created and money borrowed, which had grown from nine millions and a half in the seven years war to twenty-nine millions in that which followed, appears in the present war to have amounted to one hundred and seven millions; so that on the supposition of those who are sanguine in their expectations of returning credit, the nation, in the event of stocks rising to their



state before the war, will, in redeeming this debt, have about one hundred millions to pay over and above the sums which have been actually received on account of it. But such a total disregard to economy in borrowing seems to imply a very different expectation on the part of those who lately conducted the public loans, and this perhaps is the only apology which can be offered for their prodigality.

In proportion as this destructive system of funding has been extended, public credit has necessarily diminished, and money in consequence has been raised for the public service on more exorbitant terms. The annual addition, therefore, to the taxes which have been imposed towards paying the interest, must have kept pace with the growth of the capital. The one, indeed, is so obvious an effect of the other, as hardly to require explanation. In order, however, to remove every doubt, and, if possible, to give a more clear idea of this subject, I shall subjoin the following statement :

*Comparative View of the Taxes which have been imposed for paying the Interest and Management of the Loans in the present and the two preceding Wars.*

Year.	Amount of taxes imposed.	Year.	Amount of taxes imposed.	Year.	Amount of taxes imposed.
1756	61,125	1776	64,960	1793	190,312
1757	125,707	1777	178,164	1794	606,878
1758	175,480	1778	336,000	1795	958,481
1759	232,069	1779	480,054	1796	1,425,952
1760	334,803	1780	707,308	1797	†2,565,302
1761	496,801	1781	671,812	*1798	443,701
1762	488,440	1782	805,809	1799	251,190
				1800	239,032
				1801	1,364,652
	1,914,425		3,244,107		8,045,500†

\* In this and the following years the proportionate part of the taxes to be paid by Ireland is not included.

† The greater part of the interest on the loans in this and the two following years is to be paid out of the income-tax, which has not been included in these accounts.

‡ No taxes have been imposed for the particular purpose of paying the interest and management of the Imperial loans; and therefore these must either be provided for by new taxes, or made chargeable on that never-failing resource, the *consolidated fund*. The interest and management on these loans amounts to £.461,042, which being added to £.8,045,500, will make the whole of the taxes necessary for paying the interest and management of the debt incurred in the present war to exceed 8½ millions, exclusive of the income-tax !

Although the permanent taxes imposed in this war, exclusive of those appropriated for the Sinking Fund, are nearly three times as much as those of the American, and more than *four* times as much as those of the *seven years* war; yet does this excess, great and enormous as it is, fall considerably below the truth. The stock in the *Three per Cents.* which has been funded on the credit of the income-tax, exceeds fifty-six millions. Were the interest on this, like the rest of the debt, to be rendered perpetual, it would require additional taxes to the amount of £1,718,400; and the war, in this case, will have entailed upon the Country a perpetual burthen of more than ten millions a year. If, however, the income-tax be continued till the debt is redeemed for which it is pledged, as well as the taxes which have been raised for the Sinking Fund, the nation in that case will have been loaded by the war, supposing it even to terminate immediately, with more than seventeen millions and a half of taxes for six years, and with twelve millions and a half for a further term

of about thirty-five years. On either hypothesis the burden is equally tremendous, and it will indeed be well if we are not crushed at last by the weight of it.

## SECTION IV.

*On the different Expedients which have been employed for raising the Supplies, and the ineffectual Provisions which have been made for paying the Interest of the Debt incurred in the present War.*

IN the last year of the American war, the system of funding and taxation was supposed to have been so nearly exhausted, that the nation was terrified into peace by the apprehension of it. The *Three per Cents.* had sunk considerably below sixty; and the taxes which had been imposed for paying the interest of the debt already incurred by the war, had fallen short of their estimated produce by £486,710 \*. At that period, although the whole annual charge of the funded debt amounted only to seven millions and a half, the kingdom was be-

\* See Dr. Price's State of the Public Debts in January 1783, page 7.

lieved to have reached the utmost limit of its resources, because the revenue had proved insufficient by one-fifteenth part to provide for the payment of it. How then has it come to pass, that this annual charge hath since been swollen to three times the amount, and that taxes have been created in proportion, without awakening the apprehension which was so much alive on former occasions to the dangers and difficulties of our situation? It cannot be contended, that all this is owing to the flourishing state of our commerce, admitting even the most extravagant computations in regard to the increase of our exports and imports, since the former period of our despondency;—nor to the improved state of public credit, for the funds have been, during this war, lower than they were ever known to be in the most disastrous times;—nor, again, to the overflowing opulence of the Country, for the increase of the poor-rates has even exceeded that of the taxes. On the contrary, this extraordinary change in our circumstances appears to have been produced by

very different causes, into the full discussion of which it would be foreign to my purpose to enter; for this would be to give a history of the war, and of all the alarms and delusions by which it has been continued. The Minister's operations of finance, however, have contributed their share to it, and so far the discussion becomes a fit subject for the present work.

During the first two or three years of a war, the public loans have commonly been raised on terms comparatively reasonable, which, however, have grown more and more exorbitant in proportion as hostilities have been prolonged. The commencement of the present war forms no exception to this general rule; the loans, during the first four years, having been made, like those in the American war, at an advanced interest of only ten shillings per cent. But after that period, the Minister, alarmed at the tremendous accumulation of the debt, and the sudden depression of public credit, all at once departs from the track which had been

trodden by himself and his predecessors, and has recourse to the *hopes* and *fears* of the people for raising the supplies of the fifth year. By the new expedients, of hinting at a forced loan, of attaching loyalty to a readiness in subscribing, and of satiating the avarice of the self-interested\*, above eighteen millions were raised for the public service in less than three days. But notwithstanding these demonstrations of wealth and loyalty, public credit continued to sicken: within two months the Bank of England stopped payment, and every thing portended immediate bankruptcy and ruin. In the sixth year, therefore, the Minister found it necessary to recruit the expiring energies of the funding system by the aid of new auxiliaries. When he had added above one hundred and seventy millions to a capital which had already exceeded two hundred and thirty millions, he now begins with providing for the public exigencies by raising the greater part of the supplies within the year. For this purpose, the assessed taxes

\* See my Appeal, page 44.

are tripled; and, instead of forced loans, the several millions unprovided were to be obtained by the more gentle requisition of voluntary contributions. But these experiments did not succeed so well as to justify the repetition of them. Happily, however, by the assistance of his sapient counsellors at the Mansion-house, the Minister discovered a new and *solid* system of finance, which was not only to render funding unnecessary, but to enable the nation to persevere for a century in the present contest; and this *solid* system was founded on the humane and equitable principles of the income-tax, so congenial with the dignified feelings of liberty and independence! In this measure, it is curious to observe the progress of ministerial boldness. When Mr. Pitt wrote to the Bank-Directors, in December 1796, on the subject of the loyalty-loan, he insinuates, "that it is in contemplation to propose to Parliament, that all persons possessed of a certain income should be required to *lend* a certain proportion of it, say one-fourth, to be repaid at the period and on the terms

stated in the inclosed memorandum." In less than two years, those persons are no longer required to *lend* for a definite, but to *pay* a portion of their income for an indefinite term; and the requisition is aggravated in the following year, by being prolonged to a period still more distant, towards satisfying the new demands of the public expenditure. But no sooner had the tax been encumbered with a debt of fifty-six millions in the *Three per Cents.* and of three millions sterling to the Bank of England, than this very system, which had been lately represented to be so solid and efficient, was found incapable of further exertions, and in consequence it has been totally abandoned in the present year. For want of other expedients, therefore, the Minister, who in 1798 had so strongly insisted on the danger and impracticability of proceeding any further in funding the public debt, provides for the expenditure of 1801 by funding a larger sum than had ever been raised at one and the same time in any year even of his own administration.

It is very possible, that the forced loans, requisitions, voluntary contributions, and the other extraordinary methods which have been adopted in the three preceding years for raising the supplies, may have relieved the drooping credit of the funds, and enabled the Minister to load them with additional millions. But these have not been the only, or indeed the principal causes of such a change in the circumstances of the country. This has in fact arisen from the very evils by which those causes themselves were produced. That enormity of the expenditure which, by depressing public credit, first drove the Minister to his new expedients, produced at length the necessity of adopting the more violent and dangerous one, of suspending the payment of specie at the Bank of England.—By this measure, so ruinous in its first aspect as to strike even the authors of it with dismay, has the funding system acquired fresh vigour, and the apparent wealth of the nation been magnified in a most uncommon degree. Without any apprehension from the demands of its creditors, the Bank is now

confined to no limits in the emission of its paper;—a new mine has been laid open, where millions may be coined in a few hours, and the loans which lately were deemed impracticable, may be raised with as little difficulty as they have been voted. Strange indeed that the breach of public faith should ever have had the effect of increasing public confidence! and that a measure which boded nothing but immediate ruin to all operations of finance, should have furnished new means for extending the progress of extravagance!

It now remains no longer a matter of concern or anxiety with the Loan-monger, that he is unable to fulfil his engagements. If he can pay two or three instalments of his subscription, the Bank, on the credit of these, advances the greater part of the remainder; and thus, by preventing the necessity of an immediate sale of the whole, keeps up the price of the new stock, and invariably insures a profit to the original subscriber. This reliance on the support of

bank-paper encourages every moneyless adventurer, and, of course, increases the number of competitors for a share in the public spoils. But the facility of borrowing must always be in proportion to the eagerness with which the money is lent; and therefore it is probable, that the pernicious system of funding will cease only with the fictitious credit by which it has been revived.

As the war has had the singular effect of producing an unrestrained extension of paper-credit, and, in consequence, of removing all former impediments to the increase of the national debt, so has it also, by diverting the property and commerce of the kingdom from their usual channels into those of speculation in the public funds, had an equal effect in preventing the depression to which those funds would otherwise have been reduced. By rendering the division of property more unequal, it has also increased the number of great capitalists; and by the inordinate profusion in the expenditure, it

has produced the necessity of giving a higher interest on public, than is allowed to be taken on private security, and by this means it has multiplied the Stockholders beyond all example. It has likewise been the source from which other causes have arisen, all contributing to the same effect, of sustaining the nominal value of the funds, and, by this means, of giving a delusive appearance of prosperity to the Country, while, in fact, they are only proofs of the distress and danger to which it is exposed. But it is contrary to my purpose to enter further into these investigations.

The extraordinary auxiliaries which the late Minister has pressed into his service, and the still more extraordinary assistance which he has derived from the public calamity in augmenting the capital of the debt, are not more injurious than the measures which he has adopted for paying the annual interest of it. The taxes imposed on some articles during the American war, particularly on tea and spirits, bore so high a pro-

portion to their intrinsic value, that, when peace afforded a more convenient opportunity for smuggling, it became necessary to reduce those taxes, as the only means of preventing the revenue from being ruined by this illicit commerce. The measure was attended with success, and the Minister assumed to himself the merit of it. Nevertheless, in direct opposition to his former conduct, and to the evidence of his own experience, he selects those very articles in the present war as the chief objects of taxation, and loads them even with heavier duties than had ever been heaped upon them by any of his predecessors.

In 1793 the additional duties imposed on spirits amounted to	-	-	-	£. 85,500
1794 a second addition was made of	-	-	-	426,000
1795 a third addition was made on spirits of	-	-	-	£. 260,000
also an addition to the duties on tea of	-	-	-	229,000
				<u>489,000</u>
1797 a fourth addition was made to the duties on spirits of	-	-	-	260,000
and a second addition to the duties on tea of	-	-	-	290,000
				<u>550,000</u>
Carried over	-	-	-	£. 1,550,500

Brought over	-	-	-	£. 1,550,500
1798 a fifth addition was made on spirits of	-	-	-	87,500
and a third addition on tea of	-	-	-	144,000
				<u>231,500</u>
1800 a sixth addition was made on spirits of	-	-	-	162,000
and a fourth addition on tea of	-	-	-	111,000
				<u>273,000</u>
1801 a fifth addition was made on tea, estimated to produce	-	-	-	300,000
Whole additional duties on tea and spirits of	-	-	-	£. 2,355,000

It has been observed in a Treasury Pamphlet, that the additional duties imposed on these articles in the last war, (though in fact they could not have been estimated to produce half a million,) had the effect of diminishing the produce of the revenue. In the present war, the additional duties on the very same articles amount to little less than two millions and a half. If, therefore, in the former instance, they afforded such encouragement to smuggling, on the return of peace, as to make it necessary to repeal them; is it probable that they should now bear to be increased five times as much without producing the same evil, and in consequence a ne-



cessity for applying the same remedy to destroy it?

But these are far from being the only exceptionable articles on which taxes have been laid during the present war. In the year 1786, the duties on *Portugal* wines were reduced *one-third*, and the importation, in consequence of having been more than doubled, not only compensated for the reduction of the duties, but even raised their produce from 625,000 l. a-year to 804,000 l.—A circumstance so favourable to the revenue ought to have secured these wines against any new imposition. But a Minister, accustomed to temporary expedients, is influenced merely by the necessities of the moment; and therefore, although it had been proved by experience that in times of peace the duties were too high when only one-third above their amount at the beginning of the war, yet have they lately been more than doubled, so that the produce of the *additional* charge has been *estimated* at 1,100,000 l. a-year; the greater part of which may pro-

bably be collected as long as the war requires the whole navy of England to be employed on the public service.

This is also true of the very heavy duties which have lately been laid on tobacco:—an article of so little value, when compared even with the former taxes imposed upon it, as to afford the smuggler ample encouragement to defraud the revenue, without the addition of new taxes to increase the profits of his trade. The stamp duty on sea assurances is another of those temporary taxes which depends on the continuance of the war; for, when the obstructions to our commerce are removed by the return of peace, the number of assurances will necessarily be diminished, and the produce of the tax upon them will of course be reduced in the same proportion. But there is no article of commerce to which the Minister has so often and liberally recurred as to sugar. By imposing new taxes, and by lessening the drawbacks on exportation, he has, at different times, charged it with the additional payment of

more than 880,000 l. a-year. When the foreign trade, however, shall be restored by peace to its former channels, and other nations shall become our competitors, it is obvious, that in order to rival them in selling the produce of our East and West India settlements, it will be necessary to repeal all those excessive duties with which they have been loaded during the present war. On this account the duties lately imposed on sugar, coffee, pepper, &c. cannot possibly be regarded as a permanent source of revenue, but, like those other duties I have already enumerated, must in a great measure cease with the war which produced them, and leave a deficiency of more than four millions\* to be supplied by the imposition of new taxes. Nay this deficiency even at pre-

* Tea and spirits, see page 43	- - - - -	£. 2,355,000
Portugal wines	- - - - -	979,600
Tobacco	- - - - -	198,000
Sea policies	- - - - -	130,500
Sugar and coffee	- - - - -	917,000
Pepper	- - - - -	£. 132,300
Ditto taken in 1801 at	- - - - -	119,000
		<hr/> 251,300
		£. 4,831,400

sent exceeds half a million\*; a sum much more than sufficient in the *American* war to excite the alarms of parliament†, and (if a treasury writer be correct) to sink the nation into a state of despondency‡. Happy had it been for the Country, if it had manifested some portion at least of this anxiety in the present war. We should not then perhaps have to lament the addition of so many hundred millions to the capital of the public debt, nor to view with dread the prospect of those severe difficulties which we have yet to encounter in making a permanent provision for the interest of it.

\* According to the accounts laid before Parliament in February last, the annual charge of the debt incurred before Jan. 1801 was £. 8,582,429 The produce of the taxes imposed towards providing for this charge was - - - - - 8,064,157

Deficiency - - - - - £. 518,272

† See the Report of the Committee of Finance in 1782, in which the annual deficiency of the taxes imposed since the year 1776 is stated, not without some emotion, to amount to £. 395,931!

‡ See "An Examination into the Increase of the Revenue, &c." published in 1792.

## SECTION V.

*On the Consolidated Fund.*

THE same delusive system of temporary expedients which has been adopted in providing for the permanent interest of the public debt, has likewise been extended to the annual expenditure of the present war. Hence the loans of the ensuing year have always been anticipated by the extraordinary expences of that which preceded.—Millions have been borrowed on the credit of funds which have proved deficient, and carried from the account of one year to another as a floating debt without any provision being made for them\*. Other millions have been borrowed, to be repaid at a future period, without even hinting at the funds by which this is to be done†. But the most

\* Of this kind is the Loan of Three millions from the Bank, which was borrowed in 1799, to be repaid in the following year; but which still continues a debt, and is likely to be so, until fifty-six millions have been redeemed by the Income Tax.

† Such is the Loan of Three millions, without interest, during a limited time, for the renewal of the Bank Charter.

constant source of delusion in providing for the public exigencies hath been the Surplus of the Consolidated Fund, which the Minister has never failed to over-rate in his Estimates, while indulging himself in his annual panegyric on the flourishing state of the country.

It would be foreign to my purpose to enter into a detailed history of this fund from the time in which it was first established; but as it involves a subject of considerable importance in regard to those operations of finance which have so peculiarly distinguished the present war, I am induced to think that the following account may not be an improper addition to this work.

In the year 1786, the British Funds, which had formerly been divided into the four classes of the *Aggregate*, the *South Sea*, the *General*, and the *Sinking* Funds, were consolidated into one fund; and the taxes of which they consisted being arranged under the different heads of *Customs*, *Excise*,

*Stamps and Incidents*, were charged with the payment of the interest of the public debts, and of the million appropriated to the redemption of the principal, together with the payment of the Civil List, the Pensions and Annuities allowed to sundry persons, and other articles of less importance, amounting in the whole to the sum of twelve millions and a half nearly. When these charges were defrayed, the remainder, or surplus of the taxes, in addition to the annual supplies of the Land and Malt Tax, was applied to the payment of the Army, the Navy, and other miscellaneous expences. At the period in which these new arrangements were made, our commerce had so far recovered from the calamities of the American war, that all the taxes were rendered more productive than they had been for several years. The surplus of this fund, therefore, necessarily increased, and in a short time it appeared to the Minister to have become so considerable, that in opening his annual budget he always enumerated the "growing produce of the Consolidated

Fund," among the permanent resources of the country. Had the public tranquillity suffered no interruption, it is probable that by this time he might have been enabled to exult with good reason, and to congratulate the kingdom on a *real* surplus in the public revenue. But the Minister of *Finance* chose to become the Minister of *War*, and every prospect of this kind soon vanished away, except from his own estimates and predictions,—in which he never ceased to triumph.

The destructive effects of war are seldom severely felt at the commencement of hostilities. On the contrary, commerce at this early period generally increases, and the public revenue, in consequence, becomes more productive. In this respect the present war has not differed from those which have preceded it. Our trade in the first year seemed to derive so much vigour from the contest, that the surplus of the Consolidated Fund, which, from its establishment in 1786 had not on an average exceeded three millions, was estimated in the ways and means of

1793, at more than three millions and a half. In 1794, indeed, the Minister's hopes seem to have become less sanguine, and the surplus in his estimates for that year was reduced to a little more than two millions and a half. But in the two following years, notwithstanding our difficulties were necessarily multiplied by the prolongation of the war, the public revenues appear in his statements to have again become more flourishing; so that while the *real* surplus of the Consolidated Fund was diminishing to nothing, its *estimated* surplus was annually increasing more than half a million.

In estimating the ways and means for the public services, the Chancellor of the Exchequer took the surplus of the Consolidated Fund

For the year 1795 at	-	£. 2,895,000
1796 at	-	3,500,000
1797 at	-	2,000,000
Making in the whole	-	<u>8,395,000</u>

What this Fund has really produced in those three years, will be seen from the

following statements, extracted from the quarterly accounts which have at different times been laid before the House of Commons.

	Surplus.	Deficiency.
1795 Lady-day quarter	- - - £. 265,369*	
Midsummer quarter	- - - 190,296	
Michaelmas quarter	- - - 1,235,493	
Christmas quarter	- - - -	14,827†
	- - - 1,691,158	14,827
1796 Lady-day quarter	- - - 210,913‡	
Midsummer quarter	- - - -	38,615

54

\* Applied to the purpose of making good a deficiency in the fund in 1794.  
† Deducted from the sum of £. 250,000 allowed quarterly to the Commissioners for redeeming the public debt; nor does it appear that the deduction has ever been made up in the subsequent quarters.  
‡ Appropriated to make good a part of the deficiency in 1795.  
|| Of this sum £. 20,310 were paid out of the produce of the next quarter; the remaining £. 18,305 were paid out of the supplies for the year 1797.

Michaelmas quarter	- - - 20,310	532,200*	570,815
Christmas quarter	- - - -	231,223	70,611
1797 Lady-day quarter	- - - -	-	77,927†
Midsummer quarter	- - - -	857,101‡	
Michaelmas quarter	- - - -	-	243,840
Christmas quarter	- - - -	857,101	392,378
	- - - -	-	978,020
Total of surplus	- - - 2,779,482		
Deduct the deficiencies	- - - 978,020		
Real surplus	- - - £. 1,801,462		

55

\* Paid out of the supplies for the year 1797.  
† This and the preceding sum, amounting together to £. 148,538, have been taken from the supplies for 1797.  
‡ Of this sum £. 204,297 were appropriated to make good a part of the deficiency in 1795.  
|| Taken from the supplies for the year 1798.

Deducting 265,369l. \* from this sum, the remainder, or 1,536,093l. will be the whole surplus of the Consolidated Fund during the three years above mentioned, which falls short of 8,395,000l. † its amount according to the Minister's estimates by the enormous sum of 6,858,907l.

As these accounts are rather intricate and obscure, from the perplexed manner in which they are made out and communicated to Parliament, I shall subjoin a different statement with the view of rendering them more intelligible, and at the same time of pointing out the means by which the annual deficiencies have been provided for.

In the Estimates for 1795, the *growing* produce of the Fund was taken at 2,895,000l. and was obtained by the following expedients:

\* See Note, page 54. † See page 52.

By a surplus of its produce in Midsummer and		
Michaelmas quarters, 1795	- -	£. 1,425,789*
By ditto in Lady-day quarter 1796	-	210,913†
By part of ditto in Michaelmas quarter 1797	-	204,298‡
By advances from the Bank, which were paid off		
by a public loan in April 1797	- -	1,054,000
		£. 2,895,000

In the year 1796, the surplus was estimated at three millions and a half. But in consequence of applying the produce of Lady-day quarter to the assistance of the fund in 1795, and of other quarters proving deficient, to the amount of 550,502l. there remained a sum of 4,050,502l. unprovided for at the end of the year. The Chancellor of the Exchequer, however, was so far from considering this as a part of the supplies to be raised in the year 1797, that he at first estimated, in his ways and means for the services of that year, a surplus of two millions from the very fund which in the two preceding years had even proved insufficient, by (more than one million and a half, to pay *some 574 millions*)

\* This is the whole surplus in 1795, lessened by the sum appropriated to make good the deficiency in 1794. See Note \*, page 54.  
† See Note †, page 54.  
‡ See Note ‡, page 55.

the demands which were charged upon it. In order therefore to make up the above deficiency, recourse was had

To the supplies of 1797 for	-	-	£. 550,502
To ditto for a further sum, which has been dis-	-	-	
charged, together with other deficiencies by	-	-	
a loan	-	-	2,177,000
And to advances from the Bank for the remain-	-	-	
ing sum, which has been paid off by a loan	-	-	
in April 1797	-	-	1,323,000
			£. 4,050,502

The surplus in the year 1797 was estimated, as I have already observed, at the sum of two millions. In the first two quarters, however, the fund was deficient to the amount of £.148,538, which was taken from the supplies of 1797. In the last quarter also it proved deficient, and was assisted by the supplies of 1798 with 243,840l. This sum being added to the *estimated* surplus of two millions, made a sum of 2,243,840l. for which the only provision was the surplus in the Michaelmas-quarter. After deducting 204,297 l. for the aid of the fund in 1795 \*, this surplus was reduced to 652,804l. and

\* See Note †, page 55.

therefore a deficiency remained of 1,591,036l. which was provided for by taking the whole produce of the fund in 1798, and a part of its produce in 1799 \*.

From these different statements it appears that the *growing* produce of the Consolidated Fund, which in better times amounted on an average to about three millions annually, has in the year 1795 amounted to little more than half that sum, and in the two following years (though it felt no deficiency in the Minister's estimates) that it even failed to satisfy the ordinary demands which were charged upon it †.

* Produce of the fund in the year 1798	-	-	£. 988,843
Part of £. 1,124,083, the produce of Lady-day quarter 1799	-	-	602,193
			£. 1,591,036
† Deficiency in 1796	-	-	£. 550,502
Surplus in 1797, including even the sum appropriated for 1795, 464,723	-	-	
			£. 85,779

The above-mentioned sum of £. 550,502, together with £. 1,036,733 a part of the deficiency in the last year, were enumerated in the disposition-paper laid before Parliament the 16th of March 1798, among the ways and means for the year 1797. But might not *all* the deficiencies of the con-



The declining state of a fund, requiring so many millions to support it, deterred even the Minister, in the year 1798, from enumerating its surplus among the resources of the country. In opening his first budget in that year, he estimated its produce in conjunction with the profits of a lottery at the moderate sum of 700,000 l. but in his second budget of the same year, finding that the deficiency of the quarter immediately preceding had amounted to more than 339,000 l. and that the fund was already in debt above one million and a half\*, he was compelled to correct his former estimate by assuming the Lottery at 200,000 l. and abandoning the Consolidated Fund altogether.

In the year 1799, however, though encumbered with a debt of more than 600,000 l. the probable surplus of the fund was estimated among the supplies at 3,750,891 l.— But in this, as in all the preceding years, the

solidated fund in the preceding years have been enumerated with the same propriety; for the growing produce of this fund was as much in debt for one sum as the other, and was, I believe, as likely to discharge it?

\* Note \*, page 59.

real surplus fell much below the Minister's predictions. After discharging the former debt, it produced in the Lady-day, Michaelmas and Christmas quarters, the sum of 2,728,876 l.\*; but in consequence of having proved deficient in the Midsummer quarter, by 260,151 l. the produce of the whole year amounted only to 2,468,725 l. which being deducted from 3,750,891 l. left a deficiency of 1,282,166 l. to be made good as usual from the supplies of the following year. But this circumstance seems to have had very little weight with the Minister in forming his estimates for that year. With the experience of having invariably over-rated the Consolidated Fund in every year, and with a present defalcation of more than a million and a quarter, he takes, in 1800,

* Lady-day quarter 1799	- - - -	£. 1,124,083
Michaelmas quarter	- - - -	1,072,610
Christmas quarter	- - - -	1,134,376
		<hr/>
		3,331,069
Deduct a former debt, (see Note *, page 59.)	-	602,193
		<hr/>
		£. 2,728,876
		<hr/>

the surplus of this very fund at 5,200,000 l. in other words, he presumes upon its producing six millions and a half, or twice as much as it had ever been known to produce in any one year of peace and prosperity!— It is hardly necessary to observe, that these have proved as fallacious as all the other extravagant estimates which have distinguished the present war. Instead of 5,200,000 l. the surplus amounted only to 2,158,034 l.\* and the remaining three millions, together with the former deficiencies of this fund, as well as those of the Income Tax, Assessed Taxes, Export and Import Tax, &c. have been supplied from the immense loan of 1801. In the course of five years, above ten millions appear to have been raised to pay off the difference between the *estimated* and

† Lady-day quarter 1800	-	-	-	£. 600,183
Midsummer quarter	-	-	-	463,014
Michaelmas quarter	-	-	-	1,137 006
				<hr/>
				2,200,203
Deficiency in Christmas quarter	-	-	-	42,169
				<hr/>
				£. 2,158,034
				<hr/>

the *real* surplus of the Consolidated Fund. Still, however, the Minister persevered in the same system, and even closed his administration with assigning to his successor the task of realizing from the produce of this fund 3,300,000 l. towards the expenditure of the present year\*. But it is impossible that this semblance of providing for the public exigencies should always succeed in deluding the hopes of the Nation. The period must come, when the pressure of our burdens, arising from the enormity of our expences, will demand a real and substantial support. Should it in that period unhappily appear that we have it not in our power to afford such support, I am certain that it will not be the least aggravation of our misfortunes, that we have increased them in a very high degree, by suffering ourselves to be deceived by the temporising expedients which have been adopted in this war.

\* The surplus in Lady-day quarter 1801 amounted only to £. 116,324, which has been entirely appropriated to make good the deficiency in the preceding quarter, and to pay the money taken out of the supplies of 1800 for the use of the fund in that year.

## SECTION VI.

*On the whole Amount of the National Debt, and the future Peace Establishment of the Country.*

FROM the statements which have been already given in the different parts of this and my former publications\*, the whole amount of the national debt may be deduced without much difficulty. The subject, however, is of such vast importance to the welfare and happiness of the country, that it cannot be stated with too much precision; and therefore I shall collect into one point the whole of this stupendous mass, which, if it excite no other emotion, ought at least to terrify us into a more frugal course of expenditure.

\* See my "*Appeal, &c.*" published in 1797; also "*Facts,*" and "*Additional Facts,*" both published in 1796.

*Amount of the Funded Debt in April 1801.*

	Present value.	Annuities including management.
Exchequer annuities expiring in 4, 5, and 6 years	£. 314,812	£. 80,223
Life annuities prior to the present reign, valued at 7 years purchase	369,089	52,727
Annuities with benefit of survivorship	18,000	540
Bank annuities expiring in 7 years	2,446,795	422,882
Ditto expiring in 59 years*	18,444,260	977,144
Whole amount of life and temporary annuities	21,592,956	1,533,516
Stock in the <i>three</i> per cent. annuities	432,239,254	13,161,685
<i>four</i> per cent. annuities	44,969,293	2,001,133
Carried over	£. 498,801,503	£. 16,696,334

\* A deduction has been made from the Annuities, and also from the Stock in the *three* and *four* per cents. of such part as is charged to the account of the kingdom of Ireland.

	Brought over	Present value.	Annuities including management.
Stock in the five per cent. annuities	-	£. 498,801,503	£. 16,696,334
Borrowed on Tontine in 1789	-	48,246,133	2,629,414
	-	1,002,099	45,311
Principal, interest and management	-	548,049,735	19,371,059
Imperial loans, stock in the three per cents.	-	£. 7,503,633	-
Ditto £. 230,000 per annum for 20 years	-	2,866,260	-
	-	10,368,893	497,735
	-	£. 558,418,628†	19,868,794
Sinking fund on debt contracted since 1793	-	-	£. 2,455,976
Annuities expired, but appropriated to the sinking fund	-	-	119,880
Annual sum appropriated in 1786	-	-	1,000,000
	-	-	3,575,856
Whole amount of the sums annually raised for the public debt	-	-	£. 23,444,650

† Of this stock £. 52,981,656 have been redeemed by the Commissioners; so that the sinking fund in about 15½ years nearly (from August 1786 to April 1801) has discharged about seven millions *more* of the national debt than have been added to it in the present year, and about fifteen millions *less* than were added to it in 1797\*. By proceeding at this rate, the total redemption of the debt is likely to become a tedious and forlorn operation.

\* See Sect. I.

*Amount of the Unfunded Debt in April 1801.*

Navy debt on the 31st of December 1800	£. 8,705,886
Warrants for army services, unprovided for	329,327
Ordnance debt	225,145
Civil list arrears	28,550
Loan from the Bank for the renewal of its charter, to bear interest in 3 years	3,000,000
Exchequer bills annually renewed	6,500,000
Due to the Bank on malt-tax 1799, aids, imports, income duties, pensions, officers, &c. after deducting £. 5,350,000 said to be provided by three different votes	6,028,900
Treasury bills unpaid	226,942
Civil establishment for convicts, &c.	362,453
	£. 25,407,203

Were the war to end with the present campaign, the expences attending its termination would most probably amount to one half of the War-establishment in the preceding year, which would add about sixteen millions to the sum above-mentioned; and therefore, the whole of the unfunded debt, with an almost immediate prospect of peace, cannot well be estimated at less than forty millions. Taking it even at thirty-five millions, the interest at 5 per cent. will amount to 1,750,000 l. So that on the most moderate

computation, about twenty-five millions must annually be raised in taxes for the mere purpose of providing for the national debt.

*Future Peace Establishment.*

Interest, charges of management, &c. on the funded debt	- - -	£. 23,444,650
Probable interest on the unfunded debt	-	1,750,000
Average peace establishment for the army, &c.*		5,651,183
Civil list	- - -	900,000
		<hr/>
		£. 31,745,833

If to this sum be added the interest paid on money advanced by the bank on the Land and Malt Tax, &c. &c. it will appear that the whole amount of the annual expenditure will considerably exceed thirty-two millions. It should however be observed, that the interest on the 56 millions proposed to be discharged by the Income Tax is included in the above account. If that tax is to be continued till the above sum is really paid off, it will reduce the *permanent* interest two millions nearly, but it will increase the *temporary* interest six millions; so that the peace establishment for seven or eight

\* See my Appeal, &c. "page 52."

years to come will amount to thirty-six millions, and after that period it will not be less than thirty millions:—In other words, the public, in addition to the severe pressure of the Income Tax for several years, have to look forward to a peace establishment which shall be more than *double* its amount at the commencement of Mr. Pitt's administration\*. This is indeed a joyless prospect, were our hopes of peace as well founded as the immediate necessity for it appears to be indispensable. But unfortunately the war has not closed with the power of the late Minister, and therefore it is impossible to say how much more the burthen may be aggravated before the measures of his administration shall have produced their whole effect on the finances of this country. They have however already produced sufficient to check the same energies in his successors; unless an increasing expenditure is a proof of increasing prosperity †, and the resources of

\* See the Report of the Secret Committee in 1786, where the whole expenditure is estimated at £. 14,478,181.

† In a Treasury pamphlet, published about two years ago, this novel doctrine seems to be maintained.

the nation are as endless as the profusion which consumes them.

Having now given an account of some of the principal operations of Finance which have distinguished the late administration, I feel but little disposed to enter more minutely into this subject. The ruinous terms upon which some of the loans have been raised\*; the vast amount of the extraordinary expences, compared with the estimates laid before Parliament†; the conversion of the Sinking Fund, originally designed for the *reduction* of the public debt, into an instrument for facilitating the *increase* of it‡; the continued accumulation of the unfunded debt, and the extraordinary manner in which it has been rendered a perpetual burthen upon the nation §, have all been the subject of

\* See my "Appeal, &c." sect. iv. and "Facts," sect. ii.

† See my "Appeal, &c." page 7, "Facts," page 4, and page 26 of this Work.

‡ See "Additional Facts," sect. iv.

§ See my "Appeal, &c." sect. ii.

my former inquiries, and therefore would be improperly introduced into this work. Nor is it necessary to have recourse to such repetitions on the present occasion. The preceding statements of themselves bear sufficient testimony to the exertions, and afford ample materials for appreciating the merits of Mr. Pitt. By a system of unexampled profusion, more millions have been expended in the present war, than have been squandered in all the wars which have desolated the country since the Revolution. Hence the capital of the public debt, which at the commencement of his administration amounted to two hundred and thirty-two millions\*, has been accumulated to the enormous mass of five hundred and fifty-eight millions†; and the peace establishment, which was then estimated at less than fifteen millions, has been raised to a sum exceeding thirty-two millions. By adopting an ~~inefficient~~ <sup>inefficient</sup> and delusive method of taxation, he has laid his successors under the necessity, upon the return of peace, (if that happy sea-

\* See Sect. i. page 8.

† See Sect. vi. page 66.

son ever comes,) of supplying a deficient revenue with new taxes to the amount of many millions\*. By exporting the cash and the bullion out of the kingdom to subsidize foreign princes, he has turned the course of exchange against this country—the coin has in consequence disappeared, and the Bank been rendered incapable of paying its notes in specie. This fatal blow to public credit has been succeeded by an inundation of paper money, which, being now issued without fear or controul, has, by lessening the value of the circulating medium, enhanced the price of every article, and, in conjunction with the heavy taxes, reduced the greater part of the nation to distress and misery. And yet in the midst of all these calamities—in the midst of a war, begun without an object, conducted without the least regard to œconomy, and affording not the most distant prospect of a conclusion,—the Minister can resign his employments in triumph, and congratulate the country on the envied state of prosperity to which it

\* See Sect. iv. page 46.

has been raised during his administration. Were the subject less serious, it would be impossible not to smile at the folly of such pretensions. But, in our present circumstances, they have the appearance of adding insult to injury, and afford a melancholy proof of the servile submission of those persons who could hear them without indignation.

Having constantly forborn from political discussions any further than they are connected with the public finances, I leave to others the examination of Mr. Pitt's conduct as a statesman and a friend to liberty. The present situation of the country with regard to its enemies and allies, and the laws which have lately been framed for *preserving* the constitution, bear no very favourable testimony of him in either of those characters. But how is it possible that a Minister who has added so many millions to the taxes should be the friend of freedom? The necessary effect of every new impost is to produce some law either of coercion or restraint, and to aggra-



vate the weight of its own pressure by increasing the means of corruption \* and thus rendering all opposition to inordinate power more feeble and ineffectual.

When the revenue to be collected for the ordinary purposes of Government exceeds the annual produce of all the landed property †, and is twice as great as the annual profits arising from the whole trade and manufactures of the kingdom ‡, is it to be expected from the people of such a country that they should be long capable either of enterprize or energy ?

\* According to the Report of the Select Committee of Finance in 1797, the number of officers under Government had increased since the year 1782, so as to produce an increase in the salaries of £. 159,095. And it appears from the papers laid before Parliament in 1800, that in the year 1797 a further increase took place of £. 10,800; in the year 1798, of £. 41,812; and in the year 1799, of £. 56,585. In the last year, another addition was made of £. 56,579. So that, during the late Administration, the increased expence attending the receipt and expenditure of the public money has exceeded £. 324,000 a-year!!!

† Estimated formerly by Mr. Pitt at 25 millions; a sum probably much exceeding the truth.

‡ The whole produce of the income-tax, as assessed by the Commercial Commissioners for the year ending the 5th of April 1801, appears to be £. 1,115,870. After making every allowance for children and other deductions, the annual profits of all the trade of the kingdom, therefore, according to this account, cannot be estimated at more than 15 millions.

As a sincere friend to the liberty and happiness of Great Britain, I cannot contemplate its present situation and future prospects without concern and dismay. The indifference,—I may add, the insensibility of the nation to the dangers which threaten it are truly astonishing. Surrounded by powerful and exasperated enemies from without—and weighed down by debts and taxes from within, we behold extravagance and dissipation continue their destructive course without exciting a inurmur, or even the slightest wish for a more frugal management of the public treasure. Rather than exert our efforts to stem the torrent, we choose to be soothed by flattering descriptions of our prosperity, and to glide along the stream which is hurrying us into ruin. We appear to be like the infatuated mariners of old, who in the midst of shoals and quicksands suffered themselves to be allured by the song of the Siren, nor awoke from their delusion until they were ingulphed in the waves that heaved around them.



April, 1801.

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