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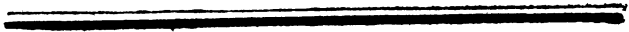


THE

STATE

OF THE

N A T I O N.



T H E
STATE OF THE NATION,

WITH RESPECT TO ITS
PUBLIC FUNDED DEBT, REVENUE, and DISBURSEMENT;

COMPRIZED IN THE

R E P O R T

OF THE SELECT
Brit. Parliament. House of Commons.
COMMITTEE ON FINANCE,

APPOINTED BY

The HOUSE OF COMMONS, to examine and state the Total
Amount of the Public Debts, and of the Interest and Charges
attending the same, as they stood the 5th of *Jan. 1797* :

PARTICULARIZING

The RECEIPTS and DISBURSEMENTS of the several undermentioned
OFFICES: *viz.*

TREASURY.
EXCHEQUER.
SECRETARY OF STATE.
CUSTOM HOUSE.
EXCISE OFFICE.
STAMP OFFICE.
POST OFFICE.
TAX OFFICE.
WAR OFFICE.
ORDNANCE OFFICE.
BARRACK OFFICE.
TRANSPORT OFFICE.

ADMIRALTY BOARD.
SALT OFFICE.
HACKNEY COACH OFFICE.
HAWKERS AND PEDLERS
OFFICE.
PENSIONS, SALARIES, AND
FEES OFFICE.
FIRST FRUITS, AND
TENTH'S OFFICE.
BANK OF ENGLAND,
AND SOUTH SEA
COMPANY.

The NAMES of the Superior Officers and Clerks in each
Department—their SALARIES and FEES.

TOGETHER

With the Amount of whatever ADDITIONAL PENSIONS or SALARIES they
receive from other Situations—paid by the Public.

L O N D O N :

Printed for H. D. SYMONDS, PATERNOSTER-ROW.

1798.

C O N T E N T S
O F T H E
F I R S T V O L U M E.

The PUBLIC FUNDS.

The Committee's FIRST Report.

APPENDIX.

- An Account of the different Public Funds, of which the Public Funded Debt consists: the total of the Capital Stock created thereby, and the Annual Interest and Charges of Management for the same.
- An Account of the total Net Produce of the Permanent Taxes, under the Heads of Customs, Excise, Stamps, and Incidents, distinguishing the Produce of each Year.
- An Account of the total Net Produce paid into the Exchequer arising from the Duties on Stamps, from the 6th of January, 1793, to 5th January, 1797.
- An Account of the Quantity of Wine imported into, and exported from Great Britain in the Four Years preceding the 5th January, 1797, distinguishing each Year.
- An Account of the Gross Assessment of the additional Duties on Horses; and of the NEW DUTIES on Horses and Dogs.
- An Account of the Gross Charge and Receipt on the Land Tax, for the Years, 1792, 1793, 1794, 1795, 1796.
- An Account of the outstanding Demands on the Treasury, on the 5th January, 1797.
- An Account of Warrants for Army Services due and unpaid on the 5th January, 1797.
- An Account of Extraordinary Expences of the Army, incurred from the 25th of December, 1795, to the 4th of December, 1796.
- An Account of the Demands for Army Services outstanding on the 5th January, 1797.
- An Account of all Demands outstanding on the 5th Day of January, 1797, for the Service of the Barrack Department.

An

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C O N T E N T S.

An Estimate of the expected total Amount of the Public Expence for the Service of the Barrack Department.

An Estimate of the expected Amount of Public Expences under the Head of Miscellaneous Services for the Year ending the 5th *January*, 1798.

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Letter from GEORGE ROSE, Esq.

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Third Ditto.

The Return of the Holydays kept at the Custom-House.

Report of JOHN CAMPBELL, Esq. Receiver General of the Customs, and Salt Duties in Scotland.

The Establishment of the Custom House; with what other Salaries, Pensions, Places, or Emoluments they receive in other Places.

Mr.

C O N T E N T S.

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Examination of the Earl of CHISTERFIELD, Joint Postmaster General,

Examination of Mr. JOHN BENNETT, Inspector of Packets.

An Account of the Quarterly Balances arising from the Revenue of the Post Office.

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HOUSE OF COMMONS.

FRIDAY, MARCH 10.

THE CHANCELLOR OF THE EXCHEQUER said, in pursuance of what he had stated on a former Day, he had now several Points to which he would call the Attention of the House. His Object was, to refer to a Committee an Examination into the total Amount of the Public Debt and the Interest due thereon, and the various Charges, as they stood on the 5th of January, 1797, distinguishing what Part of them arose since the Year 1793; and also, the Produce of Four Years Taxes, distinguishing each Year, for defraying such Charges as they arose within such Period, and for such Committee to report these Matters, together with their Observations thereon, to the House; and likewise to state the Amount of any unfunded Debts that remained on the 5th January 1797; as also to state the total Amount of the Public Expences incurred for the Year 1798, as far as the Accounts can be made up, together with what Provision has been already made for defraying it. Should the House agree with him in the Propriety of referring these Considerations to a Committee, as from what had been already said, he apprehended there would be no Doubt it would, he should bring that up with others; such as, That the Committee should
be

be a **SELECT One**, for the Purpose of examining as far, and with as little Delay as possible, into **ALL THE BRANCHES OF PUBLIC INCOME AND EXPENDITURE.**

The House agreeing with him in its Propriety, He therefore moved,

“ That it be referred to a **SELECT Committee** to
“ examine into the total Amount of the Public
“ Debt, with the Interest due thereon, and all
“ Public Charges, as they stood on the 5th of
“ January 1797 ; distinguishing what Part arose
“ since the Year 1793, and the Produce of the
“ Four Years preceding ; and also the Produce
“ of the several Taxes imposed for defraying
“ the Charges of each Year within the several
“ Periods, and to report the same with their
“ Opinion thereon to the House. And likewise
“ to examine into, and state the Amount of any
“ unfunded Debt outstanding on the 5th of
“ January, 1797 ; and also to calculate the
“ total Amount of the Expences incurred for
“ the Year 1798, as far as they can be made
“ up, and to state the same, as it shall appear
“ to them, to the House, together with the Pro-
“ visions that have been made for defraying the
“ same.”

The Motion being put and carried,

The **CHANCELLOR OF THE EXCHEQUER** then moved,

“ That the said Committee be chosen by way of
“ Ballot.”

The

[*March 13.*] HOUSE OF COMMONS.

The SPEAKER suggested the Propriety of determining the Number of the Committee before the Question was put, how it should be chosen?

The CHANCELLOR OF THE EXCHEQUER moved,

“ That the Number of the said Committee be
“ Fifteen.” Ordered.

He then moved, “ That the said Committee be
“ chosen by Ballot.”

Which, after a long Debate, and an Amendment being offered, “ That the said Committee be *now* chosen
“ by Ballot,” which being negatived, the original Motion was agreed to.

HOUSE OF COMMONS.

MONDAY, MARCH 13.

AT Four o’Clock the House proceeded to ballot for a Committee, to examine the Finances of the Country. The Ballot being over at Half past Five, the following Members were chosen :

THOMAS STANLEY, Esq.	J. CREWE, Esq.
WILLIAM BAKER, Esq.	FRANCIS GREGOR, Esq.
Rt. Hon. THOMAS STEELE,	J. H. ADDINGTON, Esq.
R. B. SHERIDAN, Esq.	R. BURDON, Esq.
CHARLES YORKE, Esq.	HENRY THORNTON, Esq.
CHARLES ABBOTT, Esq.	John HARRISON, Esq.
Hon. ST. ANDREW, ST. JOHN.	Right Hon. D. RYDER.
R. P. CAREW, Esq.	

By

By Means of such Investigations, every Individual interested in the Public Funds, will see the Amount of the Funded Debt—what remains of the Public Debt unfunded—and the Resources of the Country to discharge the Claims of the Public Creditor. He will see the Produce of every Article of Revenue liable to Impost—Foreign, and for Home Consumption—with their Variations at different Periods.

The MERCHANT and MANUFACTURER will see the Regulations recommended to Parliament in those great Branches of Revenue, the CUSTOMS, EXCISE, STAMP DUTIES, POST OFFICE, &c. by which much Trouble and Expence will be saved, and the Public much benefited by lopping off many useless Offices, and abolishing many sinecure Places and Pensions—should the Recommendations of the Committee be adopted.

FIRST

SIXTH REPORT.

STAMP OFFICE.

(Ordered to be printed 19th July, 1797.)

§ 1.

THIS Office does not appear to have fallen under the Examination either of the Commissioners of Accounts or of the Commissioners of Inquiry; it is incidentally mentioned in the Second Report of the former, and being then considered as an Office, the Business of which did not require a separate Board, its Consolidation with some other Boards of Revenue was recommended. Nothing was done in consequence of that Recommendation; and Your Committee think it unnecessary now to inquire whether it ought or ought not to have been adopted at that Time, as the Variety of new Stamp Duties, and the consequent Increase of Business, have entirely removed the Grounds upon which that Suggestion was made.

§ 2. IN forming a Comparison between the State of this Office and its subordinate Branches in 1782, and in 1796, Your Committee have found it most convenient to take the Year from August to August, being the Period adopted for making up the Annual Accounts thereof.

They find that the Establishment of the Head Office consisted, in 1782, of 101 Persons; in 1796 it consisted of 123 Persons*, whose respective Duties and Salaries are detailed in the annexed Account, being an Addition, in Point of Number, of 22 Persons.

* Supplement (A. & B.)

The

The Gross Salaries in 1782, subject to Taxes, amounted to £. 11,120 ; in 1796, to £. 12,940 ; being an Addition in Point of Expence, of £. 1,820.

It is stated by the Board, that most of the Salaries being upon an old Establishment, they have thought it just and reasonable, during the Pressure of Business occasioned by the many new and additional Duties that have taken place in this Revenue of late Years, to make the Officers immediately concerned in the Collection thereof, small and temporary Allowances for extraordinary Labour and Attendance, according to Circumstances, and which are always included in their Incident Bill, which is annually transmitted to the Lords of the Treasury for their Approbation and Allowance.

It appears also from the Incident Bill, that there are Salaries paid to a considerable Amount to Officers appointed by the Commissioners, which are not included in the Account of Salaries paid upon the Establishment.

With these Additions, the Comparison will stand as follows :

	From August 1781, to August 1782.			From August 1795, to August 1796.		
	£.	s.	d.	£.	s.	d.
Salaries paid upon the Establishment	10,955	15	2	12,891	2	10
Salaries and Allowances not upon the Establishment	3,442	—	7	7,778	19	3
To Sundries for extra occasional Service	1,139	13	3	2,394	1	3
	<hr/>			<hr/>		
	£. 15,537	9	—	£. 23,064	3	4
	<hr/>			<hr/>		

The Increase of Expence at the Head Office appears to be £. 7,526 14s. 4d.

The

The Date and Particulars of each Addition are detailed in the annexed Account, which being made up to a different Period, and with a different View from those above referred to, necessarily gives in some Degree a different Result.

The Number of Head Distributors in the Country, who are paid by a Poundage of £.5 per Cent. on the Amount of their Remittances, was Fifty-two in 1782, and Sixty-seven in 1796, being an Increase of Fifteen; the Addition made to their Number in 1783, was Nineteen; but Four have been since discontinued.

	From August 1781, to August 1782.	From August 1795, to August 1796.
	£. s. d.	£. s. d.
The Gross Produce of the Stamp Duties, was	651,028 16 5	1,899,051 9 9
The Net Payments into the Exchequer	586,628 7 4	1,766,188 14 1
Total Deductions	64,400 9 1	132,862 15 8

by which it appears, that while the Net Revenue has been more than tripled, the Deductions from the gross Produce have been little more than doubled.

The Deductions in each Period were as follows :

	£. s. d.	£. s. d.
Stationers Bill for Parchment and Paper, which is returned to the Revenue by Remittances from the Country Distributors	8,124 8 6	12,060 2 6
Incidents at the Head Office, including Salaries not upon the Establishment, Sundries for occasional Service, Repayment of Taxes to certain Officers under £. 100 per Annum, Stationary, Prosecutions, &c.	13,150 5 9	29,182 14 10
Borne forward	£.21,274 14 3	41,242 17 4

SIXTH REPORT.

	<i>£.</i>	<i>s. d.</i>	<i>£.</i>	<i>s. d.</i>
Brought forward -	21,274	14 3	41,242	17 4
Salaries to Commissioners and Officers - - - } - - - - -	10,955	15 2	12,891	2 10
Discounts allowed by Acts of Parliament at the Head Office - - - - } - - - - -	5,283	13 4	23,771	5 10
Sundry other Allowances -	1,773	14 1½	6,901	12 4
Expences of Management in the Country Poundage - - } - - - - -	12,906	2 7½	34,530	9 3
Incidents - - - - -	7,328	3 9½	5,178	6 0
Expences in Scotland -	4,878	5 9½	8,347	2 1
	<u>£. 64,400</u>	<u>9 1</u>	<u>132,862</u>	<u>15 8</u>

It is also stated by the Board, that none of the Offices in that Revenue, whether granted by Letters Patent or Treasury Warrant, are for Life; but that nevertheless they have been always understood so to be held, unless in Cases of Misconduct; that the Office is always open, except on Holidays, from Half an Hour after Eight o'Clock in the Morning till Two, and occasionally also on Holidays, when the Public Business requires it; that the official Attendance is Daily in most of the Departments; and where that is not necessary from the Nature of the Employment, the Officers attend Twice, Thrice, or as often in the Week as Occasion demands.

The Amount of Fees is stated to be very inconsiderable; in general they are not allowed to be taken by the Officers of this Department.

§ 3. Although

§ 3. Although it appears by the above Statement, that the Increase in the Expence of Collection has been but a small Proportion to the Increase of Revenue; and though the Addition made to the Number of Persons employed, and in some Instances to their Salaries, may well have been justified by the great Accumulation of Business, which has been thrown upon this Office, Your Committee have thought it their Duty to enquire what further Reduction might be made, consistently with the Public Service, and to offer such Observations as appeared to them conducive to the better Management of a Branch of the Public Revenue, which is become so important in its Extent, even exclusive of the Taxes imposed in the present Session.

They find that the Offices of Receiver, of Comptroller, and of Register and Comptroller of the Apprentice Duty, are entirely executed by their respective Clerks; that the Office of Correspondent is executed by the Secretary's Clerks; those of Register of Warrants for stamping, and of Warehouse Keeper of stamped Goods, by their respective Assistants; that the Assistant to the Examiner and Accountant Clerk, the Clerk of the Securities, the Register of Hat Licences and Labels, and the Register of Horse Dealers and Pawnbrokers Licences, and Thirty-two inferior Officers, most of which are employed in mechanical Duties, act only by Deputy.

It is stated by the Board, that in pursuance of a Treasury Minute, dated July 30th, 1782, all such Persons in the Stamp Office as shall obtain Leave of Absence, are directed to pay their respective Deputies; which Regulation has ever since been punctually observed.

Your Committee are sensible that those Offices, the Duty of which consists in the general Inspection of what is done by
 C c others,

others, may not require constant Attendance; that the actual Performance of the Business must rest in the subordinate Officers, and particularly that, in Offices of Receipt, the Salaries given to the chief Persons in each Department are in consideration of their pecuniary Responsibility, and of the Influence they ought to possess from their superior Station; but they conceive that these Observations apply to few of the Instances in which Offices in this Department appear to have been converted into Sinecures; nor are they aware of any Reasons for allowing so many Persons in inferior Situations to act by Deputy. These Practices may have been sanctioned by usage, but they are so liable to abuse, and so likely to produce a negligent or a corrupt Discharge of Duty, that Your Committee are of Opinion they ought, except in very special Cases, to be discontinued.

Your Committee beg Leave also to suggest the Propriety of settling the Establishment of this Office upon a permanent Footing, so that all regular Salaries may appear therein, instead of being in Part inserted in the Bill for incidental Charges. Such Annual Allowances as are the proper Reward for extraordinary Trouble might still be left to the Discretion of the Commissioners under the Controul of the Treasury.

With respect to the Passage of this Revenue from the Subject to the Exchequer, Your Committee find that the Receiver General pays into the Exchequer, on Wednesday in each Week, the Balance of the Account made up on the preceding Monday; the Country Distributors make their Remittances by Bills payable to the Receiver General, usually at a Month's Date, and the Accumulation of Balances in their Hands is guarded against, by the Instructions given them on entering into Office, by frequent Reference to their Accounts, as kept by the Comptroller, by Application by Letter from Time to Time to reduce their Balances, by occasionally with-

withholding Stamps from such as are remiss in their Payments, by the Inspection and Report of proper Officers sent to examine the Stock of the Head and Under Distributors in the different Districts, and from their own general Accounts, Debtor and Creditor, Annually exhibited upon Oath to the Commissioners.

It appears also, that the Head Distributors give * Security to a large Amount, varying according to the Average Value of Stamps in their Hands.

Your Committee are not aware of any Improvement to be made under this Head, unless it should be found practicable to fix a precise Period, very frequently recurring, at which Remittances should be made; or the precise Amount of the Balance, which each Distributor should not be allowed to exceed. As he pays in the first Instance all incidental Expenses, it seems necessary that a Balance to a small Amount should be allowed to remain.

The Head Distributor of Stamps for Scotland makes his Remittances Monthly to the Receiver General in London; and the Accounts so made up, in which all the Money received at Edinburgh, and the Remittances from his Deputies in the Course of the Month, are entered, are stated to be regularly transmitted to the Board.

Your Committee find that the Balance in the Hands of the Head Distributor at Edinburgh, on the 5th of April 1797, was £. 8,994, and that the Average Amount of the Balance in his Hands on the Second of each Month, from January 1796 to January 1797, was about £. 11,000. It is stated by the Board as one of the Reasons why this Distributor should be allowed to keep a larger Balance † than can be wanted elsewhere, that the Office at Edinburgh is the general Place both of Receipt and Disbursement for that Part of the Kingdom

* Supplement (C.) † Supplement (D.)

Kingdom. But Your Committee conceive, that as the Monthly Balance above-mentioned is the Sum remaining in his Hands, after making not only all Monthly Remittances, but also all Monthly Payments (the Amount of which in Fifteen Months was only £. 10,252) the current Receipt of each Month must be more than adequate to answer the Demands upon it, and the greater Part, if not the Whole, of the said Balance is detained, without any sufficient Reason, in the Hands of the Distributor. This Practice has been sanctioned by long Usage in this, as well as in other Branches of the Revenue collected in Scotland, but Your Committee see no Ground for forming a different Opinion in this Instance, from that which they have thought it their Duty to express in similar Cases.

Your Committee find that the Distributors in the Country are paid by a Poundage of £. 5 per Cent. upon the Amount of their Remittances, which they are allowed to charge in their Annual Accounts; and that they allow £. 2½ per Cent. to the Sub-distributors, whom they appoint, and for whom they are answerable. The Poundage to the Head Distributors appears to have been fixed at first at 18*d.* in the Pound; at which Rate it continued till 1758, when it was reduced to £. 5 per Cent. but in the Course of that Year raised to £. 6 per Cent. In 1765, the Commissioners were required to consider of a further Reduction of Poundage, in consequence of the several additional Duties; and upon their Report, it was reduced to £. 5 per Cent. with an Exception in favour of those whose Collections did not exceed £. 50 per Annum. The Amount of the Poundage paid to the Country Distributors, from the 1st of August 1764, to the 1st of August 1765, the Year antecedent to the last Reduction, was £. 6,584 1*s.* 3*d.* in the next Year it was reduced to £. 5,830, notwithstanding the additional Duties which had been imposed. In the Year ending the
1st

1st of August 1782, it amounted to £. 12,906 2s. 7¼d. It is stated by the Board, that in the Year 1783, on the Prospect of a very great Increase of Revenue, from the various new Duties imposed about that Time, many of the Districts, and some not the most extensive, were divided, and additional Distributors were appointed thereto by the Treasury, by which Increase of Numbers the Advantage of the Office was very considerably lessened to Individuals. And it is further stated, that as some of the Duties did not turn out well, and others were transferred within a Year to another Management, the Distributors were in Fact put in a still worse Situation.

The Number of Distributors then added was Nineteen, of which Four have been since discontinued, so that the present Increase is Fifteen; the whole Number is now, exclusive of One at Dublin, Sixty-six. The Sum divided between them and the Sub-distributors, in the Year ending the 1st of August 1796, was £. 34,530. 9s. 3d. and to this Sum a further Addition will be made in consequence of the Stamp Duties imposed in the present Session. An Increase of pecuniary Responsibility is indeed thrown upon the Head Distributors, and some additional Trouble must be created by the great Addition to the Number of Articles which furnish this Revenue; but neither the one nor the other appear to bear an adequate Proportion to the Increase of Emolument; and Your Committee are decidedly of Opinion (in concurrence with what is stated by the Board, in answer to a Question transmitted to them) that proceeding upon the same Principle of an extended Sale, upon which this Sort of Allowance has been revised and modified from Time to Time, there can be no Reason why the Profits thereon should not suffer some Abatement, with a due Attention to the Circumstances above-mentioned, and with the Exception of such Persons whose Collections do not exceed a certain Sum.

The

The Poundage to the Sub-distributors in Scotland is not, as in England, a Deduction from the Emoluments of the Head Distributor (at the Rate of £. 2½ per Cent. out of the £. 5 per Cent. allowed them by Government) but as the Head Distributor at Edinburgh is allowed no Poundage, it is paid by him to them, and charged as One of the Disbursements in his Account. It is stated by the Board to be £. 10 per Cent. and Your Committee concur in Opinion with them, that there does not seem to be a sufficient Reason for continuing this Rate of Allowance at a Time when the State of the Country and the Amount of the Duties is so materially changed from what it was when that Rate was first settled.

Your Committee have annexed to this Report an Account of the Number of Holydays* (amounting to Fifty-Two) kept at the Stamp Office, together with the Reasons for the same, as stated by the Board; and also an Account of the Emoluments received by each Officer in that Department from Pensions, Places, or other Employments under Government.

July 19th, 1797.

* Supplement (E.)

SUPPLEMENT

SUPPLEMENT (A.) Report VI.

STAMP OFFICE ESTABLISHMENT, 1796.

OFFICERS.	NAMES, and Salaries <i>per Annum.</i>		
Commissioners	<table border="0"> <tr> <td data-bbox="492 399 792 546"> James Bindley, Esq. John Byng, Esq. Everard Fawkener, Esq. Charles Mellish, Esq. Lewis Jenkins, Esq. </td> <td data-bbox="813 399 947 494" style="vertical-align: middle;"> } each 500 </td> </tr> </table>	James Bindley, Esq. John Byng, Esq. Everard Fawkener, Esq. Charles Mellish, Esq. Lewis Jenkins, Esq.	} each 500
James Bindley, Esq. John Byng, Esq. Everard Fawkener, Esq. Charles Mellish, Esq. Lewis Jenkins, Esq.	} each 500		
Secretary	John Brettell, Esq. - 300		
Receiver	Joseph Smith - 600		
Comptroller	Patrick Brydone - 400		
Secretary's First Clerk	Charles E. Beresford - 130		
2d D ^o	Thomas Brown - 70		
3d D ^o	William Kappen		
4th D ^o	William Ward		
5th D ^o	John Brettell, Jun. } each 60		
Receiver's First Clerk	George Thring - 140		
2d D ^o	John Tilby		
3d D ^o	Leonard Huntingdon		
4th D ^o	W. J. Rex		
5th D ^o	James Wadmore } each 60		
6th D ^o	Richard Green		
7th D ^o	James Wilfon		
8th D ^o	John Gearing		
Comptroller's First Clerk	John Lloyd - 100		
2d D ^o	Robert Thompson		
3d D ^o	J. Beck		
4th D ^o	C. S. Lloyd		
5th D ^o	W. B. Rook } each 60		
6th D ^o	M. Young		
7th D ^o	E. Badger		
Correspondent	Richard Hale - 100		
Examiner & Accountant Clerk	Benjamin Radcliffe - 100		
Assistant to D ^o	William Griffin - 50		
Solicitor	Edward Estcourt - 100		
Teller of Stamps	C. E. Beresford - 100		
Assistant to the same	T. C. Hudson - 50		
Clerk of the Securities	J. Royer - 100		
Register of Warrants for	William Allen - 140		
Stamping	P. Glossop - 10		
Assistant to D ^o	Thomas Hance - 70		
Warehouse-keeper of Un- stamped Goods	J. Hunt - 50		

OFFICERS.	NAMES, and Salaries <i>per Annum.</i>
Warehouse-keeper of Stamp- ed Goods	H. Harben - - - £. 200
Assistant to D ^o	George Brook - - - 100
Packer	Thomas Birch - - - 50
Inspector of Courts and Cor- porations, and Riding Sur- veyors (3)	Thomas London Alexander Emerfon Samuel Mofman } each 100
Inspector of D ^o , within the Bills of Mortality	J. R. Bell
Assistant to the same	W. R. Duill - - - 50
House-keeper	Juliana Forrest - - - 70
Distributor for London	Francis Blackstone - - - 50
Distributor for Middlesex	Samuel Bennett - - - 200
Supervisor of Stampers	J. J. Reynal - - - 100
Deputy Supervisor of D ^o	T. Lindley - - - 10
	P. Glossop G. Saunders J. Nicholson G. Andrews E. Royer E. Barker T. Cope E. Davis S. Crabb Jof. Hooper George Collins C. Mann John Hill John Barnes
Stampers	John Beardwell } each 50
	Thomas Luxmore
	W. Cave
	J. Hughes
	W. Stuckey
	W. Wood
	L. Booth
	J. Twamley
	J. Wainman
	Thomas Marshall
	J. Hedgeley
	Job. Allen
	R. Edwards
	H. Payne
	Isaac Illes

OFFICERS.	NAMES, and Salaries <i>per Annum.</i>	
	£.	
Stampers continued.	J. A May	
	Joseph West	
	F. Copeland	
	Robert White	
	Luke West	
	William Mayne	
	Thomas Lindley	
	Robert Clement	
	Thomas Andrews	each 50
	Daniel Williams	
	John Richards	
	William Lansley	
	Joseph Atkins	
	William Bond	
Samuel Walker		
Thomas Hart		
W. Woollaston		
Rolling Prefs Printers	John Woolley	each 55
	Edward Williams	
	John Harwood	
Layers and Takers of Paper on and from the Rolling Presses	R. Ash, John Banks,	each 50
	W. Holmes, C. Barrer,	
	J. Thynne, S. Smith, &	
	L. Malherbe,	
Wetters of Paper for the Rolling Presses	John Fenn	each 50
	John Frazer	
Rolling Prefs Officer	Edward Mannan	50
Billman	George Norman	50
Additional Billman	Edward Tanner	50
Register and Comptroller of the Apprentice Duty	L. Vigoureux	150
Clerk to D ^o on D ^o	J. Coldicoate	50
Entering Clerk and Messenger on D ^o	John Hart	30
Chamber-keeper	Richard King	50
Messenger	Stephen Smith	30
Porter	John March	40
Watchmen	J. Lucas. T. Seabrook,	each 30
Entering Clerk of Cards & Dice	William Pritchard	50
	John Farrer	60
Searchers and Surveyors of Cards and Dice	Tho. Field, J. Dupont,	each 45
	E. Crofs, John Powel,	
	A. Bulgin, J. Linstead,	
	William Hewitt	

OFFICERS.	NAMES, and Salaries <i>per Annum.</i>
Marker of Dice -	Thomas Major - - 50
Register of Pamphlets -	Hirons Claridge - - 80
Affistant to D ^o -	Lionel Booth - - 20
Inspectors of Gaming Houses and Venders of Cards, Dice, and Pamphlets }	Francis Blackstone } George Harris } each 20 A. Bulgin }
Storekeeper and Register of Hat and Glove Licences, and Labels }	Charles Blachley - 150
Affistant to D ^o on Hat Duty	George Reynolds - - 80
Affistant to D ^o on Glove Duty	W. Farthing - - 80
Clerk to D ^o on Hat Duty	Richard Knubley - - 60
Clerk to D ^o on Glove Duty	James Walfh - - 60
Packer and Messenger to D ^o on Hat Duty }	John Cawston - - 50
Register of Horse Dealers and Pawnbrokers Licences }	Francis Leighton - - 100
Inspector of Plate Duty	William Harris - - 70
Register of Certificates for killing Game }	Francis Townend - - 70
Affistant to D ^o -	W. T. Dickerson - - 60
General Accountant of the Duties 1784 }	J. Johnson - - 120
Rolling Press, &c. Ware- house-keeper }	C. B. Wood - - 100
Register and Distributor of Perfumery Labels }	Charles Blachley - 100
Affistant to D ^o -	J. Andrews - - 70
Clerk to D ^o -	Francis Ford - - 60
Inspectors of Perfumers' Houses }	Will. Paskin, S. Pohl, } John Gray, D. Berry, } each 50 T. Wilkinson, J. Chumbley }

Stamp Office,
11th July, 1797.

An

An ACCOUNT of the present Establishment of the STAMP OFFICE; specifying the several Officers employed under it, the Duty of each Officer, and the Salaries.

Officers.	Names.	Duty of each Officer—and Salaries.
Commissioners	James Bindley, Esq.	General Care and Superintendence of the Revenue, for which Purpose the Board meet every Day, except Holydays.—By His Majesty's Letters Patent; during Pleasure. Salary £.600 per Annum each—free from Taxes. N. B. The First Commissioner resides in the Office, and is allowed Coals and Candles.
	John Byng, Esq.	
	Everard Fawkener, Esq.	
	Lewis Jenkins, Esq.	
	W. R. Spencer, Esq.	
Secretary	John Brettell, Esq.	To attend the Daily Meetings of the Board for the discharging of all such Business, wherein the Commissioners shall have occasion to employ a Secretary. Salary £.300 per Annum (out of which he pays Taxes)
His First Clerk	Cha. Edw. Beresford	Ann. Salary £. 130 } To execute the - 70 } Business of the Se- - 60 } cretary's Office.— - 60 } Appointed by the - 60 } Secretary.
2d Do.	Thomas Brown	
3d Do.	William Kappen	
4th Do.	William Ward	
5th Do.	John Brettell, Junr.	
Receiver	Joseph Smith, Esq.	Has the whole Care of the Receipt and Payment belonging to this Revenue. Salary £.600 per Annum (out of which he pays Taxes)
His First Clerk	George Thring	Ann. Salary £. 140 } - 60 } - 60 } To execute the - 60 } Business of the - 60 } Receiver's Office - 60 } —appointed by - 60 } the Receiver. - 60 } - 60 }
2d Do.	John Tilby	
3d Do.	Leond. Huntington	
4th Do.	William John Rex	
5th Do.	James Wadmore	
6th Do.	Richard Green	
7th Do.	James Wilson	
8th Do.	John Gearing	
9th Do.	George Norman	
D d	Comptroller	

Offices.	Names.	Duty of each Officer—and Salaries.
Comptroller.	Patrick Brydone, Esq.	To inspect, examine, and controul the several Accounts of this Revenue, as well at the Head Office as of all the Receivers, Collectors, and other Officers in the various Departments thereof. Annual Salary £. 400 (out of which he pays Taxes.)
Comptroller's		
First Clerk	John Lloyd	Ann. Salary ^{£.} 100
2d Ditto	Robert Thompson	} To execute the
3d Ditto	Chs. Serle Lloyd	} Business of the
4th Ditto	Wm. B. Rook	} Comptroller's Office
5th Ditto	M. Young	} Each - 60
6th Ditto	Ed. Badger	} —appointed by the
7th Ditto	Jas. Ainlie	} Comptroller.
Correspondent	Richard Hale	By Treasury Warrant; during Plea- sure. Salary £. 100 per Annum.
Examiner and Accountant Clerk	Benj. Radcliffe	Ann. Salary ^{£.} 100
His Assistant	Wm. Griffin	} 50
		} To examine all
		} Accounts previous to
		} their being delivered
		} over to the Comp-
		} troller.
Solicitor	Ed. Estcourt, Esq.	To carry on Law Prosecutions.— Salary £. 100 per Annum.
Teller of Stamps His Assistant	Chas. Ed. Beresford Tho. Cha. Hudson	Ann. Salary ^{£.} 100 } To tell over, be- 50 } fore and after stamp- ing, all Vellum, Parchment, and Pa- per ordered by the Commissioners to be delivered by the Warehousekeeper of unstamped Goods to the Warehouse- keepers of the Stamp and Rolling Press Warehouses—to enter the Stamping Warrants—to make out Tickets for each Article to be stamped—and to keep an Account thereof in Books for that Purpose.
Clerk of the Securities.	Jas. Royen	To enquire into the Circumstances of all Persons proposed for Sureties to Distributors of Stamps, and other Offi- cers in this Revenue—and to fill up the requisite Bond. Salary £. 100

Register

Officers.	Names.	Duty of each Officer—and Salaries.
Register of Warrants for Stamping His Assistant	Wm. Allen	Ann. Salary ^{£.} 140 } To copy all Warrants, ordering Vellum, Parchment, and Paper to be delivered by the Warehousekeeper of unstamped Goods to the Teller of Stamps for the Supply of the Two Warehouses—and also the Warrants issued out by the Receiver General for Goods brought to be stamped for Ready Money.
	Peter Glossop	
Warehouse-keeper of unstamped Goods His Assistant	Thomas Hance	Ann. Salary 70 } To keep a sufficient Stock of Vellum, Parchment, and Paper for the Supply of the Two Warehouses.
	John Hunt	
Warehouse-keeper of stamped Goods His Assistant	Henry Harben	Ann. Salary 200 } To keep constantly in Readiness a sufficient Stock of Stamped Vellum, Parchment, and Paper of all Sorts, to furnish the Head Distributors of the several Counties.
	George Brooke	
Packer	Fras. Schmitt	To tell all the stamped Goods which come into the Warehouse, and to pack them up when consigned to the Distributors. Salary £. 50.
Inspectors of Courts and Corporations, and Riding Surveyors (3)	Thomas London	To inspect the several Distributors Stocks of Stamped Vellum, Parchment, and Paper, and also the Prerogative Borough, Corporation, and other Courts, to see whether the Proceedings therein be entered on the requisite Stamps. Annual Salary £. 100 each.
	Alex. Emerson	
	Sampson Mossman	
Inspector of Ditto within the Bills of Mortality His Assistant	James Richard Bell	Ann. Salary ^{£.} 100 } To examine the Accounts of all such as have licenced Books for making Entries, without Stamps, and to certify to the Commissioners from Time to Time what appears to be due from such Entries—also to examine whether the Records and Entries in the several Courts and Offices are duly made on proper Stamps, likewise to draw out Warrants for the Allowance of new Stamps, in lieu of such as the Board shall think fit to cancel.
	Wm. Rt. Duill	

Officers.	Names.	Duty of each Officer—and Salaries.
Housekeeper	Juliana Forrest	To see every Morning, that the Servants clean all the particular Offices, and to take Care that the Watchmen come on Duty in due Time, at the Close of each Day's Business; and that every Office is shut up and left with Safety from Fire &c. Also to inspect the Tradesmen's Work, and their respective Bills. Annual Salary £. 70.
Distributor for London	Fras. Blackstone	To keep a Stock of Stamped Vellum Parchment and Paper, at the Head Office, for the Supply of the Public.— Annual Salary £. 50.
Distributor for Middlesex	Samuel Bennett	To keep a Stock of stamped Vellum, Parchment, and Paper, for the Service of his District. Annual Salary £. 200. and an Allowance of £. 50 per Annum, for granting Hair Powder Certificates.
Supervisor of Stampers. Deputy Supervisor of Ditto	J. J. Reynal Thomas Lindley	<p style="text-align: center;">£.</p> <p>Ann. Salary 100 } To see that the Stampers and Rolling Prefs Officers punctually attend their respective Duties, and that the Stampers take in and deliver back all Vellum, Parchment, and Paper, stamped according to the Warrants issued out from the Offices of the Receiver and Comptroller.</p> <p style="text-align: center;">10 }</p>
Stampers (46.) (at £. 50 each.)	Peter Glossop Edw. Royer Edward Davis George Collins John Barnes William Cave W. Wood John Wainman Job Allen Isaac Isles F. Copeland W. Mayne T. Andrews W. Lansley S. Walker	George Sanders Edw. Barker Samuel Crabb Christ. Mann John Beardwell John Hughes Lionel Booth T. Marshall R. Edwards J. A. May R. White T. Lindley D. Williams J. Atkins T. Hart One vacant
		John Nicholson Thomas Cope Joseph Hooper John Hill Tho. Luxmore W. Stuckey John Twalmley James Hedgley Henry Payne Joseph West L. West R. Clement J. Richards William Bend W. Woollaston

To fix the Marks or Stamps on the Vellum, Parchment and Paper.

Rolling

Officers.	Names.	Duty of each Officer—and Salaries.
Rolling Press Printers - -	John Woolley - - } John Harwood - - } One vacant - - } A. Dackombe - - } W. Morgan - - } C. Turner - - } R. Rhodes - - } H. Johnston - - } R. Deane - - }	Each - £. 55. } Each - 50. } To stamp News- papers and Alma- nacks—Also Labels for Cards, Medi- cines, and Perfu- mery, and Hat Lin- ings.
Layers and Takers of Paper on and from the Rolling Presses.	{ Richard Ash - - } { J. Banks - - } { W. Holmes - - } { C. Barren - - } { J. Thynne - - } { S. Smith - - } { L. Malherbe - - }	Annual Salary £. 50 each.
Wetters of Pa- pers for the Rol- ling Presses -	{ John Fenn - - } { John Frazer - - }	Annual Salary £. 50 each
Rolling Press Officer - -	} Robert Wilfon - -	To set out the above Work for each particular Press. Annual Salary £. 50.
Billmen - -	{ Ed. Tanner - - } { Edw. Lockwood - - }	To present for Acceptance all Bills remitted by the Country Distributors.— Annual Salary £. 50.
Register and Comptroller of the Apprentice Duty - -	} Lewis Vigoreux - -	To register the Date of every Indenture, the Trade, Names, and Places of Abode of the Parties, the Term for which the Apprentice is bound, the Sums inserted, and the Duty of Poundage paid thereon. Annual Salary £. 150.
His Clerk - -	John Coldecoate - -	Ann. Salary 50.
Entering Clerk and Messenger -	} John Hart - -	To fetch from the several Inns, the Indentures sent up by the Country Distributors; to give an Account thereof to the Commissioners, and, when they are registered and stamped, to deliver them at the said Inns, in order to their being returned to the Distributors, they were received from. Salary £. 30.
Chamber-keeper	Richard King - -	To take Care that all Things be in Order in the Commissioners Room on Board Days, and to attend during their sitting. Annual Salary £. 50.

Messenger

Officers.	Names.	Duty of each Officer—and Salaries.
Messenger	Stephen Smith	To attend the Commissioners during their Sitting, and to fetch and carry Letters from and to the Post Office.— Annual Salary £. 30.
Porter	John March	To attend in the Stamp Warehouse, in order to carry out the Goods, which shall be consigned to the Distributors, to the proper Inns—to weigh all the Parcels, and to take a Receipt from the Carriers of the Delivery thereof. Annual Salary £. 40.
Watchmen	John Lucas Thomas Seabrook	On Working Days to be alternately in the Office before Two o'Clock, and to remain on Duty until the necessary Women come the next Morning. On Sundays and Holydays, One to be in his Place at Eight o'Clock in the Morning precisely. Nightly to report to the Housekeeper, that all is safe and quiet. Annual Salary £. 30.
Entering Clerk of Cards and Dice	Samuel Pritchard	To keep an Account of all the Cards and Dice made. Salary £. 50.
Searchers and Surveyors of Cards and Dice	Thomas Field John Dupont Edw. Crofs John Powell Abm. Bulgin James Linthead Wm. Hewitt	To attend the several Card Makers, and to enclose every Pack of Playing Cards in stamped Jews and Labels.— And one of them to keep an Account of the Cards made for Exportation, and to attend at the Custom House to see them duly entered and shipped there. Annual Salary £. 45. each.
Ditto	John Farrer	To survey the Stock of the several Card Makers in the different Stages of marking, till the Cards are separated for Home Consumption and for Exportation, and then to keep an Account of the first Sort. Salary £. 60.
Marker of Dice Also Engraver of Stamps	Thomas Major	To mark all Playing Dice, and other Things which come under that Duty. To engrave all the Dies and Copper Plates used in the Service of the Revenue, to examine all Stamps brought to the Office to be cancelled, and to attend Trials relating to Counterfeit Stamps. Annual Salary £. 50.

Register

Officers.	Names.	Duty of each Officer—and Salaries.
Register of Pamphlets His Assistant	} Hiron Claridge - Lionel Booth	<p style="text-align: center;">£.</p> <p>Ann. Salary 80 } To keep an Account of the Duties paid for Newspapers, Almanacks, Pamphlets, and Advertisements. Also to tell over and cancel the Return of Almanacks not fold.</p> <p style="text-align: center;">- - 20</p>
Inspector of Gaming Houses and Venders of Cards, Dice, and Pamphlets.	} Fras. Blackstone } George Harris } Abm. Bulgin	} Annual Salary £. 20 each.
Register of Hat Licences and Labels Assistant to Do. Clerk to Do. Packer and Messenger	} Chas. Blachley } Geo. Reynolds } Richard Knubley } John Cawton	<p>Ann. Salary 150 } To issue Licences to the Retailers of Hats—to enter the Warrants for stamping the Hat Linings on Credit, and to make up the Accounts of the respective Dealers every Six Months, in order to ascertain the Amount each is to pay in.</p> <p style="text-align: center;">- - 80</p> <p style="text-align: center;">- - 60</p> <p style="text-align: center;">- - 50</p>
Register of Horse-Dealers and Pawn-Brokers' Licences	} Fras. Leighton	} Annual Salary £. 100.
Inspector of Plate Duty	} William Harris	To inspect the Entries of Gold and Silver Plate assayed by the Goldsmith's Company of London—to see that the Duty is regularly charged—and to report an Account thereof to the Commissioners. Annual Salary £. 70.
Register of Certificates for killing Game His Assistant	} Fras. Townend } W. T. Dickenson	<p>Ann. Salary £. 70 } Explained by the Titles of their Employments.</p> <p style="text-align: center;">- - 60</p>
General Accountant of the Duties, 1784	} John Johnston	To examine the Accounts of the new Duties 1784, and of those granted since, previous to their being delivered over to the Comptroller. Annual Salary £. 120.
Rolling Press, &c. Warehouse-keeper	} Charles B. Wood	To keep constantly in Readiness a sufficient Stock of the Articles required by the new Duties from 1783, for the Supply of the Departments at the Head Office, and the Distributors in the Country. Salary £. 100.

Officers.	Names.	Duty of each Officer—and Salaries.
Register and Distributor of Perfumery Licences, and Labels	Charles Blachley	Ann. Salary 100. } To grant Licences to the Venders in London, and neighbouring Villages, and to supply them with stamped Labels.
Assistant to Do.	Jon. Andrews	- - - 70
Clerk to Ditto	Fras. Ford	- - - 60
Inspectors of Perfumers Houses	W. Paskin Sam. Pohl J. Gray David Berry Thos. Wilkinfon Jof. Chumbley	To inspect and examine the several Shops of Perfumers, within the Cities of London and Westminster, and the Environs thereof, to see whether the Articles on Sale are properly stamped, and if not, then to affix the Paper Tickets thereon—An Account of which they report Weekly to the Commissioners.
Register of Personal Legacy Duty	Charles Price	Ann. Salary 250 } Explained by the Titles of their Employments.
Assistant to Do.	W. R. Duill	- - - 150
Clerk to Do.	Anthony Jenkins	- - - 80

OFFICERS IN NORTH-BRITAIN.

Comptroller	George Duncan	Ann. Salary 190	Explained by the Titles of their Employments.
Ditto	For Clerks	- - - 80	
Head Distributor and Collector	Alexander Menzies	- - - 260	
Ditto	For Clerks	- - - 120	
Distributor for Edinburgh and Leith	Jas. Baillie	- - - 100	
Ditto	For a Clerk	- - - 30	
Solicitor	Geo. Buchan	- - - 100	
Inspector	William Dunbar	- - - 100	

STAGE

Officers.	Names.	Duty of each Officer—and Salaries.
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STAGE COACH AND DILIGENCE DUTIES.

Principal Collector for the Cities of London, and Westminster, and County of Middlesex	} J. Lister - -	Ann. Salary £. 180
Assistant and Deputy to Ditto	} J. Hern - -	- - - 100
Clerks to Ditto	} S. T. Wood - - W. Lister - - L. J. Pouchet - -	Each - 70
Examiner and Accountant Clerk	} R. Constable - -	- - - 130
Distributor and Register of Tickets for Miles and Time, for the Cities of London, & Westminster, and County of Middlesex	} G. Forrester - -	- - - 80
Assistant to Ditto	J. Calvert - -	- - - 70
Principal Surveyor & Inspector of Carriages within the Cities of London and Westminster, and within Three Miles thereof	} F. Blackstone - -	- - - 70
Assistants to Ditto	} H. Morton - - T. Wigley - -	Each - - 50
Travelling Surveyor & Inspector	} R. Sumpter - -	- - - 150
Secretary's Clerk	E. B. Price - -	- - - 60
Rolling Press Officers	} J. Watts - - G. Wilson - -	- - - 50 - - - 50
Watchman	J. Bullman - -	- - - 30

Explained by the Titles of their Employments.

Officers.	Names.	Duty of each Officer—and Salaries.
FIRE INSURANCE DUTY OFFICERS.		
Inspector of Insurance Offices -	A. Becket -	Ann. Salary £. 100 } To examine the Books of the Fire Insurance Offices within the Cities of London and Westminster, or within Five Miles thereof—and to make a Charge on the Directors for the Duty received.
Affistant to Ditto	M. D. Percival -	

LOTTERY OFFICERS.			
Receiving Clerks	{ Geo. Thring -	Ann. Salary £. 80 } To receive the Duty for the 2d. Stamps impressed on the Shares of Tickets, which are deposited with the Receiver General, and to enter an Account thereof in Books kept for that Purpose.	
Register of Tickets	{ John Tilby -		70
Entering Clerks	{ T. Coxhead -		80
	{ J. Murray -		60
	{ W. Norman -	60	
Stampers	H. Andrews -	50	
Watchman	J. Hickford -	30	
Inspector of Lottery Offices -	{ Thos. Wood -	To see that the Lottery Office Keepers take out Licences—and to prevent illegal Insurances as much as possible.—An Allowance of £. 400.	

OFFICER FOR LICENCED RECEIPT BOOKS.

Inspector -	D. Henderfon -	To examine the Books of the several Persons licenced by the Commissioners, pursuant to Act of Parliament, to take Receipts therein without Stamps—to receive the Duty due on the said Entries, and to pay the same into the Receipt of the Revenue. Salary £. 50.
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MEDICINE DUTY OFFICE.

Register and Distributor of Medicine Licences and Labels -	{ Thos. Matthews -	Ann. Salary £. 100 } To grant Licences to the Dealers, and to keep a Supply of stamped Labels for the Service of the Public.
Affistant to Do. -	{ J. E. Watfon. -	

DISTRIBUTORS

Officers.	Names.	Duty of each Officer—and Salaries.
DISTRIBUTORS OF HAIR POWDER CERTIFICATES IN TOWN.		
At the Head Office	Jon. Andrews -	Ann. Salary £. 130.
For the Westminster District	} Charles Blachley -	Mr. Blachley, £. 50 for an Office at Spring Garden—and an Office in Vere Street, free of Rent; Taxes for both paid by the Commissioners—An Allowance of Coals and Candles for the Offices.
For the City of London District	} Webr. Gillman -	Mr. Gillman.—Rent and Taxes for Office in Lombard Street, paid by the Commissioners.
For the Tower Hamlets District	} Geo. Leekey -	Mr. Leekey—Rent and Taxes for Office in Well-close Square, paid by the Commissioners.
For the Clerkenwell District	} Thomas Stirling -	Mr. Stirling's Office is kept at the Office of the Clerk of the Peace for the County of Middlesex, on Clerkenwell Green.
Register of Hair Powder Certificates	} M. E. Sherwill -	Ann. Salary £. 80
His Assittant	- Vacant - -	- - - 60

SEA POLICY OFFICE.

Distributor of Sea Policy Stamps	} W. H. Hart -	Ann. Salary £. 300	Explained by the Titles of their Employments.
Deputy to Ditto	J. C. Cogan -	- - - 150	
Register of Warrants for Sea Policy Stamps	} J. J. Baffett -	- - - 125	
Deputy to Ditto	F. Green -	- - - 100	
Keeper of the Credit Ledger	} A. Dundas -	- - - 100	
Keeper of the Cash Ledger	} B. Muffon -	- - - 100	
Clerks to the Distributor of Sea Policy Stamps	} T. S. Beresford -	- - - 80	
	W. Mercer -	- - - 80	
Messenger	- W. Wingate -	- - - 40	

That,

That in answer to the further Order of the Committee, dated the 2d May, we beg Leave to add the following Account of the Emoluments received by any Officer of this Revenue, from Pensions, or Places, or other Employments under Government.

Names.	Situations in the Stamp Office.	Pensions, Places, or other Employments under Government.
John Byng, Esq.	A Commissioner	Has, for his Superintendance of the Barracks at Knightbridge, an Allowance of 10s. per Diem—knows of no other Emolument.
J. Smith, Esq.	Receiver	Is Agent for the Out Pensioners of Chelsea Hospital, with a Salary of 1,000 <i>l.</i> per Annum, and an Allowance of 1 <i>s.</i> per Pound for each Pensioner paid at Chelsea, &c. amounting to 574 <i>l.</i> Out of the First, he pays a Deduction of 1 <i>s.</i> in the Pound, and Salaries to Clerks and Agents in England, Scotland, and Ireland, to the Amount of 574 <i>l.</i> which leaves a Net Salary to the Agent of 900 <i>l.</i> per Annum.—Also Government Agent for Newfoundland, with a Salary of 100 <i>l.</i> per Annum.
P. Brydone, Esq.	Comptroller	Has a Patent Place in the Customs at Bristol.—Annual Salary 31 <i>l.</i> 13 <i>s.</i> 4 <i>d.</i> with Fees, which vary from 260 <i>l.</i> to 370 <i>l.</i> a Year.
Edward Badger	Comptroller's 5th Clerk	Is one of His Majesty's Gentlemen Pensioners, with a Salary of 75 <i>l.</i> per Annum, by Purchase.
E. Eftcourt, Esq.	Solicitor	Receiver General for the County of Monmouth, under the Commissioners for the Affairs of Taxes.
James Royer	Clerk of the Securities	Has Allowances at the Treasury of 300 <i>l.</i> and 200 <i>l.</i> per Annum.
William Allen	Register of Warrants for stamping	Is a Commissioner of the Lottery, with a Salary of 146 <i>l.</i> 5 <i>s.</i> per Annum.
W. R. Duill	Assistant to the Inspector of Courts and Corporations within the Bills of Mortality. Also Assistant to the Register of the Personal Legacy Duty.	Has an Emolument of 10 <i>s.</i> per Day, during his Attendance, as One of the Governors and Directors of the Royal Hospital at Greenwich.
		Receives from His Majesty's Commissioners of Excise the Sum of 50 <i>l.</i> per Annum; being a Compensation for the Loss of his Office as Assistant Clerk in the Wine Licencing Office, when the Duty was removed from the Management of the Commissioners of Stamps.
		Also receives from the Managers and Directors of the State Lottery a Daily Allowance, amounting to 125 <i>l.</i> per Annum, for figuring and examining the Tickets.

Names.	Situations in the Stamp Office.	Pensions, Places, or other Employments under Government.
F. Blackstone	Distributor of Stamps for London. Also an Inspector of Gaming Houses, and Venders of Cards, Dice, and Pamphlets. And Principal Surveyor and Inspector of Carriages (with respect to the Stage Coach and Diligence Duties) within the Cities of London and Westminster, and within 3 Miles thereof.	Receives an Emolument of 140 <i>l.</i> per Annum, from a Place in the Custom House.—Land, and all other Taxes, are deducted
Edward Royer	A Stamper	Receives from the Managers and Directors of the State Lottery a Daily Allowance, amounting to 77 <i>l.</i> 10 <i>s.</i> per Annum, for examining and checking the Tickets.
J. Hooper	Ditto	Is a King's Messenger, with a Salary of 60 <i>l.</i> per Annum, and Board Wages when on Duty.
Lionel Booth	Ditto Also Assistant to the Register of Pamphlets.	Receives 14 <i>l.</i> per Annum from the Postmaster General, for keeping a Receiving Office, for Letters, at No. 14, Duke Street, Portland Place.
Robert White	A Stamper	Receives from the Managers and Directors of the State Lottery an Allowance of 5 <i>s.</i> per Day for his Attendance at Guildhall during the Drawing of the Lottery.
Chris. Turner	A Rolling Press Printer	Was a Coast Surveyor at the Custom House—is now on the Superannuated List, with an Allowance of Sixteen Guineas a Year.
John Lucas	A Watchman	Receives 10 <i>l.</i> per Annum, at the Hawkers and Pedlars Office, for stamping the Licences.
Edward Cross	A Searcher and Surveyor of Cards and Dice.	Keeps an Office at Teddington, under the Postmaster General, for receiving Letters; the Emoluments from which has never exceeded 12 <i>s.</i> per Annum.
A. Bulgin	A Searcher and Surveyor of Cards and Dice. Also an Inspector of Gaming Houses, and Venders of Cards, Dice, and Pamphlets.	Receives a Salary as Assistant Office Keeper at the Foreign Department of the Secretary of State's Office, which, for the last Year, was 100 <i>l.</i> but does not expect to retain the Place.
Thomas Major	Marker of Dice Also Engraver of Stamps.	Receives a Salary of 50 <i>l.</i> per Annum, subject to Taxes, as His Majesty's Chief Engraver.

George

Names.	Situations in the Stamp Office.	Pensions, Places, or other Employments under Government.
George Harris	An Inspector of Gaming Houses, and Venders of Cards, Dice, and Pamphlets.	Receives a Salary of 300 <i>l.</i> per Annum, as a Clerk in the Office for auditing the Public Accounts.
James Walfh	Late Clerk to the Storekeeper of Glove Licences and Labels.	Has a Situation under the Duke of Portland, of a confidential but temporary Nature, with a Salary of 100 <i>l.</i> per Annum.
J. Fisher, Esq.	} Joint Distributors of Stamps for the Excise.	Secretary to the Commissioners of Excise.
W. Jackson, Esq.		
		<p><i>N. B.</i> The Commissioners of Stamps not having received any Answer from these Gentlemen to the Application made to them, in pursuance of the Order of the Committee, are unable to make a more special Return.</p>

That, in Answer to the last Order of the Committee, dated the 11th of May, we certify;

That the Office is always open, except Holydays, from Half after Eight o'Clock in the Morning till Two, and occasionally also on Holydays, when the Public Business requires it.

That the Official Attendance is also Daily, in most of the Departments, and where that is not necessary, from the Nature of the Employment, the Officers attend Twice, Thrice, or as often in the Week as Occasion demands.

And the Duty required to be performed in each Office is duly executed, either by the Principals, Deputies, or Clerks therein, according to the Nature of the several Employments, and agreeably to the established Usage and Custom of the Revenue under our Care.

Stamp Office,
22d May, 1797.

EXAMINATION of JAMES BINDLEY, Esq. Commissioner of Stamp Duties; taken the 12th Day of June, 1797.

Q. HOW are the Distributors in the Country paid?—*A.* By a Poundage of £. 5 per Cent. on the Amount of their Remittances, which Poundage they retain in their own Hands, and charge in their Annual Accounts. The original Poundage, in 1694, was £. 7½ per Cent. it was reduced to £. 5 per Cent. about 1765 or 1766. The Head Distributor is alone accountable to the Office for the Whole of the Duties received. He is obliged to employ a great Number of Sub-distributors, to whom he allows £. 2½ per Cent. and for all whom he is answerable.

Q. What is the Discount allowed in London?—*A.* It is fixed by Act of Parliament at £. 2 per Cent. to each Person who takes Stamps to the Amount of £. 10 and upwards.

Q. What Proportion of the Revenue arises in London, and in the Country?—*A.* About Half in London.

Q. To whom do the Head Distributors in the Country remit the Money they receive?—*A.* To the Board, by Bills payable to the Receiver General; generally at a Month's Date; from some Places Bills cannot be got under Forty Days Date.

Q. Do they give Security?—*A.* Yes, to a large Amount, varying according to the Average Value of Stamps in their Hands.

Q. How are the Accounts of the Head Distributors passed?—*A.* They are Annually transmitted upon Oath.

Q. How frequently are Remittances made by the Country Distributors?—*A.* No stated Rule—they are directed to remit as soon as their Receipts are worth remitting.

Q. How frequently are Payments made into the Exchequer by the Receiver General?—*A.* Weekly—on a Wednesday the Balance of the Account made up on the Monday is paid into the Exchequer.

Q. Is the Collector of the Stamp Duties in Scotland as much under the Controul of the Board as the Head Distributors of English Districts?—*A.* He is on the same Footing in every Respect, except that he is paid by Salary instead of Poundage, which, on Account of the Extent of his District, would be excessive.

COMMISSIONERS RETURN to Questions proposed to them by an Order of the Select Committee on Finance, &c. dated Martis 4^o die Julii, 1797.

His Majesty's Commissioners for managing the Stamp Duties return the following Answers to the Questions proposed by the Select Committee on Finance, &c. in obedience to their Order, dated Martis, 4 die Julii, 1797.

Q. 1. Is the general Mode of collecting and accounting for the Stamp Duties the same now as stated in Numbers 6 and 7 of the Appendix to Second Report of Commissioners of Accounts?—If not, state the Difference?—*A* The same in every Respect, except that the Stamps imposed on Sea Policies of Insurance, in the 35th. of the King, c. 63. and also the Stamps for Hat Linings imposed in the last Sessions of Parliament, c. 125. are issued from the Head Office, as well as in the Country, upon Credit, to Persons dealing in those Articles, the Parties giving Bond to his Majesty duly to account for the Duties, pursuant to the Directions and Regulations of the said Acts respectively.

Q. 2. What Steps are taken by the Board to prevent Accumulation of Balances in the Hands of the Country Distributors?—*A*. By the Instructions given them on entering upon their Office, frequent Reference to their Accounts, as kept by the Comptroller—Application by Letter from Time to Time to reduce their Balances—By occasionally with-holding Stamps from such as are remifs in their Payments—by the Inspection and Report of proper Officers sent to examine the Stock of the Head and Under Distributors in the different Districts—and from their own general Accounts, Dr and Cr, Annually exhibited to us on Oath.

Q. 3. What Means has the Board of judging whether they return more or less Money in their Hands?—*A*. The preceding Account will, it is presumed, apply also to this Question.

Q. 4. If the Poundage of £. 5 per Cent. was a sufficient Allowance to the Head Distributors in 1765, is there not Reason to suppose it is more than sufficient now, when the Revenue arising from Stamps is trebled or quadrupled?

5. Have any Steps been taken by the Board to ascertain whether this Poundage could be diminished without Detriment to the Public Service?

6. What Steps were taken for that Purpose when the Poundage was reduced in 1765 or 1766?

A. The Poundage of the Distributors of Stamps in England has been subject to Alterations, since the Establishment of the Office, as follows—at first it was fixed at 18*d*. in the Pound on the Money collected

collected and remitted by them, on the several Duties; at which Rate it continued till 1758, when, in pursuance of an official Representation that it was a greater Allowance, with their other Advantages of Incidents, than was necessary for the Service of the Public, it was, by Treasury Order, reduced to £.5 per Cent.—But, in the Course of the Year, the Commissioners represented, that in consequence of fresh Information received, and further Consideration of the Subject, they were of Opinion, that the Reduction was too great, and therefore recommended it to be again increased £.1 per Cent. which the Lords of the Treasury, by their Warrant, directed to be done accordingly.—In 1765 the Commissioners were required to consider of a further Reduction of Poundage, in consequence of the several additional Duties, when they reported, that £.5 per Cent. appeared to them to be a sufficient Allowance for the Distributors in general, but with an Exception in Favour of those, whose Collections did not exceed £.50 per Annum; who should be empowered to continue to charge their Poundage as before; which Regulation being approved of, was immediately adopted, and has not undergone any Alteration since that Time. From this Statement it will appear to the Committee, that this Sort of Allowance has been revised and modified from Time to Time, according to Circumstances; and proceeding upon the same general Principle of an extended Sale, there can be no Reason why the Profits thereon should not suffer some Abatement, with a due Attention however, to the additional Risk and Trouble that must necessarily be created by so great an Increase of Duties, both in Number and Amount. In order, however, that the Committee may have every Information to assist their Deliberations on this Article, which must be considered as of very great Importance to the Interests of the Revenue, in every Point of View, it may be here proper just to remind the Committee, that, in the Year 1783, on the Prospect of a very great Increase of Revenue by the various new Duties laid on in this Office about that Time, many of the Districts, and some not the most extensive, were divided, and additional Distributors appointed thereto by the Lords of the Treasury, by which Increase of Number, the Advantage of the Office was very considerably lessened to Individuals; and, as the Amount of those Duties, which were most reckoned upon (the Receipt Tax, for Instance, and some others) did not turn out well, and those on Horses and Carts were transferred, within a Year, to another Management, the Distributors, in fact, were put in a still worse Situation.

Q. 7. Would it be possible to collect the Revenue in the Country without the Intervention of Head Distributors?—A. We beg Leave to give a decided Opinion, that any Alteration in this

Respect

Respect would be very prejudicial to the Interests of the Revenue.

Q. 8. What Payments do the Head Distributors make out of their Receipts, exclusive of the Poundage to the Sub-distributors?

A. We do not know of any Payments made by the Distributors out of their Receipts, except the Allowance of $\text{£. } 2\frac{1}{4}$ per Cent. to their Sub-distributors; and they also provide their Stationary at their own Expence.

Q. 9. What is the Poundage allowed in Scotland to the Sub-distributors? is it more than sufficient?—*A.* The Poundage of $\text{£. } 10$ per Cent. granted to the Sub-distributors in Scotland, was settled at a Time when the Stamp Duties collected there were few, and of inconsiderable Demand compared with the present Consumption; and was no more than a sufficient Compensation to these Officers for their Care and Trouble in the due Execution of their Duty; but in the present improved State of that Country, there does not seem to be a sufficient Reason for continuing this Rate of Allowance, and, in fact, a Reduction of this Kind was thought of in 1783, when many additional and new Duties were brought into this Revenue, but no Proceedings were had upon it, then or since, as we did not think ourselves authorized to proceed therein without Instructions from the Lords of the Treasury so to do.

Q. 10. Are there any Reasons why a large Monthly Balance should be allowed to remain in the Hands of the Collector in Scotland?—*A.* The Head Collector of our Duties in Scotland we consider to be under the same Regulations, with respect to his official Conduct, as the Distributors in England; and the general Orders for expediting the Payment of the Public Money into the Exchequer apply to him equally with others. As the Office at Edinburgh, however, has a Controul over all the Rest in that Part of the Kingdom, and is the general Place both for Receipt and Disbursement, we conceive it may be necessary for the Principal Collector to keep a larger Balance in his Hands than can be wanted elsewhere, and a Monthly Remittance is all that has been hitherto required of him—his Payments are made with great Punctuality, and his Bills are drawn at a very short Date—and we think it probable, that he is enabled to be thus punctual and prompt, in consequence of his having a considerable Sum accruing Daily in the Banks at Edinburgh, who, from thus taking Charge of the Public Cash, and providing for the punctual Remittance of it to London, appear to have some Claim to a temporary Use of the Money so deposited with them—we have written to Mr. Menzies on this Head, and shall caution him against any improper Detention of the Public Money, if any such there has been, in future.

Stamp Office, Somerset
Place, 8th July, 1797.

AN ACCOUNT of HOLIDAYS observed by the OFFICERS
of the STAMP REVENUE.

HOLIDAYS.

- Jan. 1. Circumcision
6. Epiphany
18. Queen's Birth-day—if
Sunday, kept Monday
25. Conversion of St. Paul
30. King Charles the 1st's
Martyrdom—if Sun-
day, kept Monday
Feb. 2. Purification of the Vir-
gin Mary
24. St. Matthias
Mar. 25. Lady Day
Apr. 23. St. George
25. St. Mark
May 1. St. Philip and St. James
17. Princess of Wales born
29. King Charles's Resto-
ration—if Sunday,
kept Monday
June 4. K. Geo. 3d. born—if on
Sunday kept Monday
11. St. Barnabas
24. St. John Baptist
29. St. Peter and St. Paul
July 25. St. James
Aug. 1. Lammas
11. Princess of Brunwick
Born
12. Prince of Wales Born,
if Sunday kept Monday

HOLIDAYS.

24. St. Bartholomew
Sept. 2. London Burnt—if on
Sunday, kept Monday
18. King George the 1st
and 2d Landed
21. St. Matthew
22. K. Geo. 3d. crowned—
if Sunday kept Monday
29. St. Michael,—Princess
Royal born
Oct. 18. St. Luke
25. King George the 3d's
Accession—if Sunday
kept Monday
28. St. Simon and Jude
Nov. 1. All Saints
4. King William Landed
5. Powder Plot—if Sunday
kept Monday
9. Lord Mayor's Day,—if
Sunday kept Monday
17. Queen Elizabeth's Ac-
cession
25. Duke of Gloucester born
30. St. Andrew
Dec. 21. St. Thomas
25. Christmas Day
26. St. Stephen
27. St. John
28. Holy Innocents.

MOVEABLE HOLIDAYS.

Shrove Tuesday
Ash Wednesday
Good Friday
Easter Monday
Tuesday

Easter Wednesday
Ascension Day
Whitfun Monday
Tuesday
Wednesday

HIS Majesty's Commissioners for managing the Stamp Duties, beg Leave to acquaint the Select Committee on Finance, &c. in Obedience to their Order, dated Lunæ, 12^o die Junii 1797, respecting the Observance of Holidays at this Office, that the Practice, as far as we can trace it back, is nearly co-eval with our Establishment; and has been recognized and admitted (but under what Limitations, in point of Number, cannot now be exactly ascertained) both by official Documents and continued Usage to the present Time. And in respect of the Authority by which they are constituted, there can be no Doubt but that they were, at first, settled, as they have been since varied, according to Circumstances, at the Discretion of the Commissioners for these Duties for the Time being; in whom the Power of appointing the Days and Hours of Attendance for the Dispatch of Business, together with the Direction and Management of the Whole, is, of course, vested by the very Nature and Provisions of the Commission under which they act. And it is most reasonable to presume, that the Selection of proper Days to be observed as Holidays was in general regulated by the Practice of the other Revenue Boards of earlier Establishment.

Of the different Holidays enumerated in the annexed List, those which are Statuteable explain themselves; and with respect to the rest, some are kept on Days when, by common Consent, little or no Business is expected to be transacted in the City of London, at the Bank, or other Public Offices; some have been adopted as commemorative of great national Events; viz. The Anniversary of Queen Elizabeth's Accession; the First Landing of King William and King George the First in this Country; a Deliverance of his late Majesty from the great Dangers of the Sea; with the Birth and Coronation Days of the Reigning Sovereign. And to these have been usually added (as Occasion was, and a Sense of Propriety and Respect demanded from Men holding Official Situations by the Favor of the Crown) the Birth Days of the Queen Consort; the Heir Apparent, and his Princess; and others of the Royal Family in immediate Degree of Relation to the Crown, at the Time; and the remaining Days are such as are distinguished in the Calendar; and for the Observance of which particular Services are appointed by the Church.

That the Public Business has been delayed, or otherwise injured by the short occasional Recess from official Duty, thus afforded to those who are constantly engaged therein, but at such Time, so far as relates to this Revenue, we have no Reason whatever to apprehend, as the Holidays in general are well known to all Persons frequenting this Office, who take Care always to be provided in Time with a due Assortment of Stamps to answer the Public Call during

during such Intermiſſion, in Town; and the Country Demands are conſtantly expedited in the ſame Way, and particular Attention is paid in this Reſpect previous to the Commencement of the Holidays at Eaſter, Whitſuntide, and Chriſtmas, which being conſecutive Days may be ſuppoſed, of any in the Year, the moſt likely to create Delay or Embarrasſment, if not foreſeen and guarded againſt, as before mentioned. And, in fact, we do not know that any Alteration in this Reſpect has been required, or that any great Benefit would Reſult therefrom, either to the Revenue or the Public at large.

That having thus far conſidered the Object of Inquiry as intereſting the Public, we beg Leave to ſtate to the Committee what has occurred to us, taking it on the Ground of perſonal Benefit and Accommodation.

The Nature of our Eſtabliſhment not admitting of any general Reſeſs, and the Office being, with the above Exceptions, conſtantly open for the Diſpatch of Buſineſs; the temporary Relief afforded now and then by the Interpoſition of a Day or Two of Non-attendance to the Officers in general, and particularly to thoſe employed in the manual and laborious Part of our Buſineſs (many of whom are engaged likewise in other ſmall Concerns for the better Maintenance of themſelves and Families) will be eaſily conceived to be not only acceptable but even neceſſary to the Men in general; but eſpecially ſo to thoſe of infirm Health, and who are already advanced in Years.

There is beſides another Circumſtance relating to this Queſtion, which, touching ourſelves particularly, we would willingly have paſſed by for the preſent; but as it affects likewise our Secretary, his Clerks, and ſeveral other Perſons in immediate Attendance on the Board during its Sitting, it is a Matter of Juſtice due to thoſe concerned, to ſtate it fully to the Committee; and we think this the more requiſite, as it might otherwiſe never come to the knowledge of thoſe Gentlemen who have inſtituted this Enquiry.

From the Commencement of this Revenue, till within about Ten Years paſt, the Official Attendance, on what are commonly called Board Days, for the Commiſſioners, and the different Perſons conneſted with them, and acting under their Orders, was never more than Three Days in the Week, ſubjeſt ſtill to the allowed Abſence on Holidays, as uſual; but in conſequence of the great Increate of Buſineſs, ariſing from the Accumulation of Taxes, not only of Stamp Duties, the original Object of this Revenue, but of various other Kinds, not of the ſame Growth, we have, for the Period above named, of our own Motion, and without any Direction by Authority, or Requiſition from that Part of the Public with whom we are immediately concerned, voluntarily ſubjeſted ourſelves

ourselves, and consequently the several Officers of the foregoing Description, to a Daily Attendance; which, considering our Number of Five Commissioners only, is, we believe, as close an Application, both of Time and Attention, to the Duties of Office, as will occur to the Committee, in their Enquiries on this Head, of the different Boards in the Revenue Department of Government.

That notwithstanding, we beg Leave to assure the Committee, that if a partial or even total Abolition of an Indulgence, so long admitted, and, as we trust, not abused in the Exercise of it, shall, in their Opinion, be of sufficient importance to deserve the Attention of Parliament, we shall not be forward to object to such Regulations as the Legislature in its Wisdom shall think fit to make in that Behalf; not doubting but that due Regard will be had, in such Case, to the Interests of those Persons, who having undertaken their several Employments under the Expectation of possessing them with all the Advantages thereunto belonging, will feel themselves materially affected by any Alteration that shall be made as to their Hours of Attendance;—a Consideration which we are persuaded the Committee will not, from the foregoing Statement, overlook in their Deliberations on this Head.

Stamp Office, Somerset Place,
7th July, 1797.

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