## IMAGE EVALUATION TEST TARGET (MT-3)



Photographic Sciences
Corporation

# CIHM/ICMH Microfiche Series. 

## CIHM/ICMH Collection de microfiches.

## 回

Canadian Institute for Historical Microreproductions / Institut canadien de microreproductions historiquas


The Institute has attempted to cbtain the best original copy available fur filming. Features of this copy which may be blbliographically unique, which may alter any of the images in the reproduction, or which may significantly change the usual method of filming, are checked below.

## Coloured covers/ <br> Couvarture de couleur

## Covers damaged/ <br> Couverture endommagée

Covers restored and/or laminated/
Couverture restaurée et/ou pelliculéeCover title missing/
Le titre de couverture manque
Coloured maps/
Cartes géographiques en couleur
Coloured ink (i.e. other than blue or bleck)/
Encre de coulerrr (i.e. autre que bleue oll noire)

Coloured plates and/or illustrations/
Planches et/ou illustrations en couleur
Bound with other material/
Relié avec d'autres documents

Tight binding may cause shadows or distortion along interior margin/
Le re liure serrée peut causer de l'ombre ou de la distortion le long de la marge intériaure

Blank leaves added during restoration may appear within the text. Whenever possible, these have been omitted from filming/
Il se ceut que certaines pages blanches ajoutées lors d'une restauration apparaissent dans le texte, mais, lorsque cela était possible, ces pages n'ont pas été filmées.

Additional comments:/
Commentaires supplémentaires:

L'Institut a microfilmó le melleur axemplaire qu'il lul a été possible de se procurer. Les détails de cet exemplaire qui sont peut-Etre uniques du point de vue blbliographique, qui peuvent modisiar une image reprodulte, ou qui peuvent exiger unts modification dans la méthode normale de filmage sont indiquós ci-dessous.

Coloured pages/
Pages de couleur
Pages damaged/
Pages endomniagéesPages restored and/or laminated/
Pages restaurées et/ou pelliculées
Pages discoloured, stained or foxed/
Pages décolorées, tachetées ou piquées
Pages detached/
Pages détachéesShowthrough/
Transparence
Quality of print varies/
Qualité inégnle de l'impressionIncludes supplementary material/
Comprend du matériel supplémentaire
Only edition available/
Seule édition disponible

Pages wholly or partially obscured by errata slips, tissues, etc., have been refilmed to ensure the best possible image/ Les pages totalement ou partiellement obscurcies par un feuillet d'errata, une pelure, etc.. ont été filmées à nouveau de façon à obtenir la meilleure image possible.

This item is filmed at the reduction ratio checked below/
Ce document est filmé au taux de réduction indiqué ci-dessous.


The copy filmed here has been reproduced thanks to the generosity of:

Library of the Public Archives of Canada

The Images appearing here are the best quality possible considering the condition and leglbility of the original copy and in keeping with the filming contract specifications.

Original copies in printed papar covers are filmed beginning with the front cover and anding on the last page with a printed or iliustrated impression, or the back cover when appropriate. All other original copies are filmed beginning on the first page with a printed or illustrated impresslon, and ending on the last page with a printed or Illustrated Impression.

The last recorded frame on each microfiche shall contain the aymbol $\rightarrow$ (meaning "CONTINUED"), or the symbol $\nabla$ (meaning "END"). whichever applies.

Maps, plates, charts, otc., may be filmed at differs.it reduction ratios. Those too large to be entirely included ir, one exposure are filmed beginning in the upper left hand corner, left to right and top to bottom, as many frames as required. The following diagrams lliustrate the method:

L'oxempiaire filme fut reprodult grâce $\begin{gathered}\text { á la }\end{gathered}$ générosité da:

La bibliothèque dcı Archives publiques du Canade

Les images suiventes ont 6 tó reprodultes avec le plus grand soin, compte tenu de la condition et de la nettet' de l'exemplaire filmb, et en conformite avec les conditions du contrat de filmage.

Les exemplaires originaux dont la couverture en papier est imprimé sont filmés en commençant par le premier plat ot en terminant solt par la dernid̀re page qui comporte une emprointe d'impression ou d'illustration, soit par le second plat, selon le cas. Tous les autres exemplaires originaux sont filmés on commençant par la premiére page qui comporte une empreinte d'Impression ou d'illustration ot en terminant par le dernidre page qui comporte une telie empreinto.

Un des symboles suivants apparaitra sur la dernière image de chaque microfiche, seion ie cas: le symbole $\rightarrow$ signifie "A SUIVRE", ie symbole $\nabla$ signifie "FIN".

Les cartes, planches, tableaux, etc., peuvent étre filmbs a des taux de refuction differents. Lorsque le document est trop grand pour être reprodult on un seul clich6, il est film' à partir de l'angle supérieur geuche, de gauche à droite, ot de haut en bas, on prenant to nombre d'images nécessaire. Les diagrammes suivents lllustrent la móthode.

ADDRESSTO,
AND
EXPOSTULATION WITH,
THE ..... P UBLIC.
By J O H N Earl of STAIR.
O quantum eft in rebus inane!

I. ONDON:
Printed for John Stockdale, in Piccadilly. MDCCLXXXIV.

A N

## A D D R E S S, \&c.

THIS Addrefs and Expoftulation, now altered and adapted to the prefent bent and pofture of affairs, were at firft intended to have been offered to the public confideration after the Eafter recefs, had no Diffolution of Parliament intervened. This is mentioned only as an apology, if any parts of them fhould be lefs applicable to the prefent fate of things; for, as to their great and capital objects, I hope I do not flatter myfelf when I conclude, that the prefent fituation promifes a much happier iflue
to them than they could probably have met with if publifhed when originally intended. We then had but a ceffation of hoftilities : now, I reft affured, we have a firm and folid peace, and that all conteft for the future will be no more than a generous rivalfhip, by the merit of great, unequivocal, and difinterefted fervices, to fand foremoft in the public favour.

I may therefore prefume with confidence, that amongft the earlieft luminous epochs of this bright æra will be found fome folid, fome efficient relief, fome prefent comfort, fome future grounds of fecurity and hope for the public creditors of this country.

Bankruptcy, alas! like Death, Ievels all conditions as well of nations as of individuals. The public neceffities, if they have not thrown down every barrier of the Conftitution, have at leaft rendered the two great equipoifes of Privilege and Prerogative, viz. Denial of Supplies and Diffolution

Diffolution of Parliament, almoft ufelefs and incrt. The terror of anarchy arifing out of the preffure of the demands on the Public, not confitutional purity, not conftitutional energy, for a long time governed the State. Under the cover of this confufion and diftrefs, each Party proceeded to lengths unwarrantable, and fupported bad acts by reaionings as bad. The public good, though ftill the theoretical deity of the idolatry of each, had no influence on, and did not make any part of the practical worfhip of, either party.

But I mean not to inflame; I mean not to revive paft violences, paft errors, which both fides, for their honour, fhould fuffer to remain buried in perpetual oblivion. They were queftions that ought never to have been agitated, but,

Like other myfterics men adore,
Be hid, to be revered the more.

All that I propofe is, to evince that a State fo preffed with neceffities as ours is, only vainly boafts of a Conftitution the does not, cannot enjoy: from which it follows of neceffary confequence, that it is the duty of all Parties to join, to give or to reftore to us our Conflitution. Before this is done, it is furely a folly the moft prepofterous to fall a-wrangling about the proper exercife and adminiffration of it. TheConftitution, like all the reft we poffers, like every other part of our effects, falls under, and is annihilated by, the fatute of our Public Bankruptcy; for Bankrupts we certainly are, to every intent, purpofe, and meaning of the word, if, in the fecond year of a Peace, good and fufficient Refources are not found to make our Incomes equal at leaft to our Expenditure: They ought, indeed, fo far to exceed it as to leave a reafonable furtplus for prefent or future emergencies.

I cannot

I cannot believe that Partics would contend with fuch unrelenting ferocity for the government of a State, from the adminiftration of which, the moment it was obtained, they would be obliged to difqualify themfelves, upon account of not being able to find the Refources neceffary for the public fervice :

## Nec tibi regnandi veniat tam dira cupido.

Surely nothing can be fought for with fuch unremitting affiduity, fuch zeal and paffion, which if obtained could not be held with honour for a moment, nor long without it.

I therefore naturally fuppofe, that I have done even an acceptable fervice to the competitors for power by my humble, unambitious endeavours to adjuft and afcertain the Incomes and the Peace-Expenditure of the State; the firft of which, in a former publication, I fated
to amount to about Twelve Millions annually; and the latter, with an allowance of Five Hundred Thoufand Pounds yearly for contingencies and accidental deficiencies, I eftimated to amount to Sixteen Millions Five Hundred Thoufand Pounds yearly. And though, as to the laft, I muft beg leave to amend my account a little, on new lights and farther confideration; yet I hope I fhall not bear too hard on the great abilities of the great men contending for power, if I make an Addition to the Public Unfunded Debt of Five Millions, with a correfponding Intereft or Annuity; Three Millions of which I allot to the arrangement of the affairs, and to the fupport of the credit, of our Eaft-India Company, and Two Millions as neceffary to the expence of a new Silver Coinage, which is indifpenfably and immediately required.

Thefe force me now to fix the proper Income of the State at Eighteen Millions yearly, which I proportion thus:-

To the Creditors of the Public, after the above two articles are provided for, and allowing fomething for fmaller omiffions and demands, which I know to exift, but on which I can put no Eftimate; -to the Creditors of the L ablic, I fay, Ten Millions yearly, inftead of the Nine Millions Six Hundred and Thirty Thoufand Pounds I eftimated their demands at:

The Civil Lift Eftablifhment, the Prince of $\mathrm{W}_{\text {ales }}$ included, the fame with my former Eftimate, One Million One Hundred Thoufand Pounds :

The current Annual Peace-Eftablifhments, Five Millions Five Hundred Thoufand Pounds yearly; bring likewife the fame as in my former Eftimate :

To thefe I add, as the leaft proporcional Sinking Fund for fmaller contingencies, for great:
civil.


#### Abstract

civil emergencies, and for future Wars, One Miilion Four Hundred Thoufand Pounds yearly.

\section*{Recapitulation.}

To the Crcditors of the Public yearly, - E. 10,000,000 $\left.\begin{array}{l}\text { To the Civil Lift, ditto, } \\ \text { Prince of Wales's Eftablifhment } \\ \text { included }\end{array}\right\} \quad 1,100,000$


 Current Annual Peace Eftablifhment, 5,500,000 To a Sinking Fund, - $1,400,000$Total Demand in years of Peace, £.18,000,000

Great as this fum may appear, I am very pofitive, that upon experiment a lefs one will be found inadequate; the public fituation remaining with regard to its Foreign Dependencies as it does at prefent, and a decent fecurity being provided for our dometic and foreign concerns, and a very moderate and fcanty allowance being
afforded in fatisfaction of thofe engagements to which the good faith and honour of the Na tion ftands pledged.

Having mentioned a new Silver Coinage, I flall here prefume to advife (though it is fomething remote from the objcct which I am purfuing) that whenever it takcs place, the value of the Crown be raifed to five fhillings and fixpence, which is confonant to the original Refolution of the Committee of the Houfe of Commons, January 8, 1694, the year before the laft general Silver Coinage took place. I know the arguments for the prefent Standard are fully as flrong as thofe againft it ; but all the heavy Silver Coin having been carried out of the Kingdom, decides conclufively in favour of raifing the Standard.

Since I wrote the above, I have received and peruifed the Eleventh Report of the Commiffioners of Accounts. I fhall fet down here
all I have to fay on the fubject of it, though part of it docs not fo Arietly conncet with my prefent purfuits.

I called upon the Commifioners, and they have now come forward with proper energy. They have prored themfeles to be the men I ever took them; for their matter is now as good as their manner always was. The principles they proceed on are felf-evident, folid, and incontrovertible, viz. Tbat it is the good of the State tbat gives exifence to and governs every Public Office:--Tbat the Officer bas powers delegeted to bim neceffary for the execution; but be bas no otber right than to the rewward of bis latour; snd that if the good of the Ccimmunity requires a diminution or annikilation of the bufiness of bis office, or the transferring it elfewbere, the Officer cannot oppofe to the regulation the diminution or annibilation of bis profits, becaufe not the emolunient of the Officer lut the auvantage of the Pubic was the objeit of tbe infitution.

In compliance with a doctrine fo found, with maxims fo folid, the Commifioners of Accounts have fuggefted a moft proper and unexception* able Reform, by which an Annual Saving will accrue to the Public of Twenty Thoufand Pounds, created by the exempting from the jurifdiction of the Auditor (to which they are at prefent very ufelefsly fubjected) the Annuities of the year 175 I , and thofe that are tranfacted at the Bank of England.

Any Minifter who does not admit the principle on which it proceeds, and ciocs not give imme. diate effect to the Saving fuggefted, I fhall efteem, whatever his profefinons may be, a mean temporizer, a timid refpecter of perfons, who fhrinks back from his truft, and from the duty he owes to the Public.

The admiffion of the neceffity of indifcriminate compenfation is fatal to all Reform whatever. If you compenfate thofe who do nothing,
and pay thofe that do the bufinefs, the official regulation and arrangement may be made better; but the expence muft be greater, which the ftate of the Public Finances cannot on any account allow of. Proceeding on the principles laid down, and proved conclufively by the Commirfioners of Accounts, Occonomy and Regulation may go hand in hand.

In the Eleventh Report I likewife find a very exact flatement of what is paid annually by the Public, as Intereft and Charges for the Debt that is funded, amounting in whole to Eight Millions One Hiundred and Six Thoufand Seven Hundred and Ninety-two Pounds. There is alfo fubjoined a ftatement of certain parts and to certain periods of the unfunded Debt; I fuppofe as far as the Commiffioners could authoritatively procced on this fubject. The amount of what thefe flatements contain of the Unfunded Debt is Eighteen Millions Eight Hundred and Fifty-fix. Thoufand Five Hundred and Forty-one

Pounds of Principal, and Five Hundred and Seventeen Thoufand Five Hundred and Seventynine Pounds of Intereff. But, alas! this is not all the Unfunded Debt: I doubt whether it is much more than the Half of it. The Debt of the Navy, which at the period of the 3 Ift of October laft (by Account No. III. in the Appendix to the Eleventh Report of the Commiffioners of Accounts) amounted only to Eleven Millions Seven-Hundred and Fifty-eight Thoufand Six Hundred and Ninety-nine Pounds of Principal, and Three Hundred and Sixty-fix Thoufand Nine Hundred and Fourteen Pounds of Intereft; on the 3 Ift of the following December amounted, Principal and Intereft, to Fourteen Millions Seven Hundred and Twenty-one Thoufand Six Hundred and Ninety-four Pounds; and probably by this time has advanced to near to Sixteen Millions.

It is a fcience to find out in the bufinefs of the Unfunded Debt the very Heaus under which
the Public ftands indebted. We have Debts that are liquidated, but not paid; Debts that are in part liquidated, in part paid; Debts that are neicher liquidated nor paid in whole nor in part; Debts of probable, Debts of certain contingency ; Debts of anticipation; Debts arifing from defective Taxes; Debts proceeding from deficient Grants. We have Debts of Honour as well as Debts of Juflice, and we have Debts that have not much of either, yet will be paid; Debts that can be averaged, Debts that can be eftimated, Debts that can be ncither ; Debts that bear intereft in whole, Debts that bear intereft in part; Debts of Intereft incurred on both, and we have Debts that bear no Intereft. We have likewife Debts of which the Amount is voted, but no Fund provided for the Payment of it; Debts brought in, Debts to be brought in from the four quarters of the globe.

This is the beft defignation of the Heads of the Unfunded Debt I can make ; and yet, am-

## (15)

ple as it is, I do not doubt but that there are Omifions in it.

Upon the moft deliberate riew, and the be $\mathrm{I}_{\text {. }}$ conjectural calculation I can make, I judge Twenty Millions and upwards of thefe Debts carry Intereft; and I apprehend all thefe articles, when fully adjufted and fatisfied, will amount, Principal and Intereft, to Something above Thir-ty-five Millions; and the Annuity and Charges, including a reafonable profit to Subfcribers to the Loans, and affuming that the Three per Cents. do not rife above 60, will amount to nearly One Million Nine Hundred Thoufand Pounds; which, added to the Eight Millions One Hundred and Six Thoufand Seven Hundred and Ninety-two Pounds now paid by the Public for the Debts already Funded, will bring the Annual Demands on the Public from the Public Creditors to fomething above the Ten Millions I flate them at.

I tire the Public and I tire myfelf with too tedious details of this bufinefs; ftill hoping, ftill wifhing, to difcover fome great and capital Error that I have committed. Surely if I am right, or near to right, in a the motley annals of the aberrations of the human mind from right reafon, no infatuation to compleat, fo extenfive, fo durable, both on the part of the Borrowers and on that of the Lenders, can be found.

I know I am accufed of exaggeration : I fear the contrary will be found the trueft. The current Annual Peace-Eftablifhment I was thought to have overrated at Five Millions Five Hundred Thoufand Pounds ycarly; yet this very year it will, I apprehend, amount to upwards of Six Millions, even after a reafonable allowance is made for the Remains of the War ; for all of thefe Remains muft not be deducted, as Parts of them will continue to fw - 11 our Peace-Eftablinhment for years to come; probably till we fhall be

## ( 17 )

be either obliged to prepare for, or be engaged in a new war.

To conftitute a proper and permanent Syftem of Finance with abfolute fecurity for the prefent, and good and reafonable profpects for the future, there is no doubt but the ftatement I have made of Eighteen Millions net yearly, is a fair and juft (and I wifh I could fay practicable to be complied with) demand on the Public, things coutinuing in the fituation they are in.

Eut it being quite wild and abfurd (at leaft it appearing fo to me) to imagine that fo large an addition as nearly Six Millions net yearly, over and above what they at prefent pay, can be wrung from the hands of the people of this In:und ; there feems to be a neceffity of deviating from the paths of Certainty into thofe of Probability, of Speculation, of Hope, and even I fear of Poffibility. In what follows of Eftimate-kind,

I do not pledge myfelf for the practicability of many things propofed, nor for the certain produce of any but that which will arife from the Duplication of the Land Tax, localled as it at prefent is.

The prefent Revenue having in the Year ended 10th of Ottober 1782, (the lateft period I have feen, but I believe 1783 is not very materially different) fomething exceeded Twelve Millions; and the Receipt-Tax being now I hope eftablifhed, and better things being to be expected from the Eaft-India Company after their affairs thall be put into order; I think the even, perhaps probable expectation of the Amount of the prefent Taxes may be carried to the length of Thirteen Millions net yearly.

The laft Parliament had before them the confideration of the great fums loft to the Revenue by illicit Trade : this fubjeet will undoubtedly
be refumed by the next Parliament. Great and happy effects will, I hope, flow from their deliberations; and certainly fome good will follow, if they attach themfelves to the great and capital objeets by which the Revenue fuffers, and, above all, to Tea; and do not diftract and fritter away their attention on trifles: though I am doubtful that the Sum pretended to be loft to the Revenue by Smuggling is confiderably exaggerated. A clamour once raifed, without anj-body whofe bufinefs it is to contradiet it, but on the contrary, gencrally exceeds the truth. It is a vulgar faying, That more milchief than ought to be is laid to the charge of even the Devil himfelf. The beft informations I can obtain from intelligent people of good abilities, though ill employed in this pernicious traffic, do not make the Sum fent out of the Kinglom for the purchate of Commodities to be fimuggled into it, to have exceeded almoft in any year Twelve Hundred Thoufand Pounds. But taking it for granted, as it is ftated in the

Report to the Houfe of Commons, that the lofs to the Revenue amounts to Two Millions yearly; if you double the price by fupprefing illicit trade, the confumption falle off in due proportion, and is brought to One Million ; and as ftill fome Stnuggling muft take place, I think Five Hundred Thoufand Pounds of ycarly addition to the Revenue from new parliamentary regulations is a fair conceffion.

I have flated my ideas on this fubject in a former performance, and have alloted this fum as attainable by new regulations, particularly by a proper extenfion of the Excife Laws. Many very fenfible, very intelligent pcople in fubjects of this kind, with whom I have fince converfed, have thought it too great an allowance : however, I am ftill of opinion, that if regulations of force and efficiency can be made with relation to Importations from Ireland, this, or even a fomewhat larger addition may be procured to the Revenue.

But matters with Ireland are in a fiuatic: truly delicate and perilous. I far Ireland was loft in Amcrica! All (if fo much) that appears to me to remain is a choice, amongt difficult and dangerous expedients and hazardous alternatives.

The Navigation from Ireland can be performed during eight months of the year in open boats, in the face of the continuance of the darknefs of a fingle night, to a very long and acceffible-toboats tract of the coaft of Scotland, and to fome parts, I believe, of that of Wales. This renders the illicit landing of goods from Ircland in thefe parts not to be prevented by any diligence or force whatever. Indeed, hips of force coft a great deal, and fignify very little againlt Smugglers; and what is once brought in finds its way and circulation fomehow or other in tolerable fafety. The feizures on land are not very confiderable.

I muft here obferve, that there is one part of this fubject, I mean that of the high Duties on Fureign Spirits, which merits the utmoft attention of Parliament, and fome alteration and very confiderable diminution muft, 1 think, be made in them; even fuppofing the Revenue fhould hazard to lofe fomething pretty confiderable. The confequence of the high Duties on Brandy and Rum has been a very great decreafe of legal, and an increafe to a great extent of illicit importation of thefe commodities.

But what fill is infinitely of worfe confequence, from the decreafe in the inland parts of the country of the ufe of coreign fpirits from thei dearnefs, the ufe of thofe diftilled from corn has increafed, and the bread of the poor is thereby rendered dear and precarious. After a very great crop exceedingly well got in, the price of bread is not likely to be much lower this year than it was the laft year, when the crop was both greatly deficient and ill preferved. In Ireland, under
the fame circumftances, the poor are ftarving, and a Bill is brought into their Parliament for prohibiting for a time Diftilling; and I fee, by a laudable exertion of the Voluateers in the Weft of Ireland in fupprefing illicit diftillation, oatmeal, the ftaff of life of that country, is mentioncd in the Papers to have fallen from 16 s. to 13s. 6d. the hundred weight.

The bread of the poor is a confideration to which every other flould give way. If this cannot be had in plenty, and at a reafonable price, tumult, dejection, and depopulation enfue. In the prefent flate and confumption of corn by Diftillation in this Kingdom, I apprehend bread will not be cheap $\mathrm{i} i$ t the moft fruitful years; and in others it will be greatly too dear for the poor to purchafe it in a quantity adequate to their neceffity. And hence there will be a neceffity often to fufpend diftilling altogether, which. loads this part of our Kevenues in their

## ( 24 )

prefent fruation with uncertainty, or with the other fa: more pernicious confequences already mentioned.

I thould advife, therefore, to lower the Duties fo as Rum could be fold at Eight Shillings a gallon, and Brandy about Nine Shillings. This would in a good meafure prevent the fmuggling of thefe liquors; and as they are more palatable than Malt Spirits, fuppofing they would be dearer, yet great quantities would be confumed, by which great benefit would be procured to, and the mumurs of our Weft India Iffands would be filenced, and a due proportion neceffary to keeping under the too great confumption of corn by diftilling would be eftablifhed. Wheat being a grain univerfally cultivated, and almoft always to be had from fome country or other, the price of it generally bears no juft proportion to that of the inferior grains, which are for common greatly dearer than proportionally they ought to be, and the price of them is more immediately affected
affected by diftillation : yet from thefe, particularly from oats, the bread of the poor muft be made in all Scotland, and in a great meafure and extent in the Northern parts of England. Wheaten bread, where there is little or nothing of animal food to eat with it (and that is the cafe of the poor Northern labourers) does not give the fame proper ftrength for labour that oaten bread does.

I make no excufes for this detail: it needs none; for the pooreft parts of the Community ought to le the primary objects of the care of cvery juft and humane Legiflature; for they are by far the moft numerous, and by far the moft ufeful.

To make it at all poffible for the Public to go on, and to do juftice to their Creditors, a further burthen muft of neceffity be laid on the Landed Property. I mentioned in a former work a Duplication of the Land Tax as (if univerfally or even generally practicable) the molt eafy, the
moft afcertained, and the leaft expenfive in the collecting of any expedient I know of ; and I valued the net produce at One Million Eight Hundred Thoufand Pounds yearly; and I am confdent it would not produce lefs : and Iftill think there is uo method of raifing fo confiderable a fum to which fewer objections can be made ; at leaft I know of none. I wonder much, that in all the negotiations for the union of Parties in which the Landed Intcreft fo meritoriouny diftinguifhed themfelves laft winter at the St . Alban's, fomething of this kind, as an inducement and bafis to fuch an union, was not mentioned. The allufion to the junction of rivers is a favourite and a fafhionable one with the rablic; 1 hall therefore, even in contempt of geography, make ufe of it, and fupport a junction of the Garonne, the Shannon, and my native Tweed. What would follow, but a noify, roaring, rapid, foaming, frothy torrent, corroding and confuming the fertility of the land through which it flowed? Adu
the mud, the flime, the fatnefs of the Landed Intereft of England, you turn the barren hungry ftream into a fruitful Nile, who

> From his broad bofom life and verdure flings, And broods o'er Britain with his wat'ry wings.

But to quit §peaking in parables, what could have been expected towards the providing for the Public neceffities from the junction of the Leaders of the two adverfe Parties? Alas! they are the Younger Sons of Younger Brothers ; they have nothing to give towards the public fupport, but words; and of thefe, God knows, they are not avaricious. What fignify the over-grown rent-rolls oftentatioully drawn out on the fide of each Competitor, if the poffeffors of them will not, in the Sporting language, back their favourite candidate with a fingle thiliing? Whig Rigorifm might perhaps have winked at fome fympathizing and illegal Benevolence given to the Public from fuch enormous difproportioned wealth : but
in this I fear borh Parties will remain frictly conftitutional. Be that as it may, Two Millions yearly, or near-hand to it, muft be laid on the Landholders, or all is at an end. For on Trade and Confumption, Diminutions rather, on the general balance, than Additions muft take place, or they will d windle into nothing.

This new burthen on the Land; ftated at One Million Eight Hundred Thoufand Pounds, included, the Whole levied on the Subject will, according to the prefent Schemè and Specula. tion, amount to Fifteen Millions Three Hundred Thoufand Pounds net yearly ; and, with the Expence of Management and Collecting, cftimated at eight per cent. will make the grofs fum raifed annually on the Inhabitants of this Ifland to amount to upwards of Sixteen Millions Five Hundred Thoufand Pounds; a greater fum than ever was known to be raifed on a population fo fmall in numbers as that of Britain in
any country, except in part of the dominions of the Dutch Republic; and I believe nearly equal to what every individual is fuppofed to pay there, though there what forms the pooreft and moft numerous clafs of our people, viz, the DayLabourcrs for agriculture and country purpofes, is in a manner intirely wanting; thofe who here feed all the other claffes; and by a moft ungrateful return, alas! are but very poorly fed by them.

From the fact and reafoning premifed, any Addition to our Incomes by Taxes beyond what is already eftablifhed, or furmifed and ftated as poffible, muft appear totally abfurd and impracticable. Oeconomy is an idle word, the fale profeffion of every Minifter; but it goes no farther; nor, indeed, if fairly and honeftly purfued, could it afford any relief that could almoft be known or felt in the prefent accumulations of our diftreffes. There is nothing therefore, I apprehend,
prehend, remains, that can relieve this Country to any ufeful extent and purpofe, but the parting with fome of our Foreign Poffeffions which coft the moft to the Public, and bring the fmalleit returns of profit or of national confequence.

In this clafs Canada ftands the moft prominent; a wide world of Wilderneffes, with an unmeafurable Line of Frontier, pretended to be dcfended by Fortreffes thinly fpread alongft it, weak in themfelves, too diftant to fupport each other, or to be fupported by or to fupport the Capital, ill placed at the extremity of the Line. The poffeflion of this barren Wildernefs cofts the Nation, I imagine, Six HundredThoufand Pounds yearly, and it will be an increafing expence. New Jealoufies and new Jobs will beget new Fortreffes, and new Fortreffes will engender new Eftablifhments; and I doubt not in a few years the expence will not be lefs than a Million yearly. It coft the Freneh immenfe fums, and yet the Inhabi-
tants were always murmuring that they did not get enough. The Eftablifhments were ill-paid, and their whole tranfactions were nothing but Complaints, Confufion, and Litigation.

I remember, at the Peace before the laft, the French felt with great fenfibility the inferiority of the Terms in all other conceffions and refpects; but when the giving up of Canada was mentioned, the invariable anfwer was, "Grand bien leur "faffe! Much good may it do them!" Yet the French had a very material, very weighty object and reafons for keeping it, viz. the checking the growth of our American Colonies; at that time, alas ! held the rifing bulwark of the ftrength and profperity of Britain.

To us I cannot fee how the holding of $\mathrm{C}_{A}$ nADA at prefent can be of the leaft confequence or credit. The profits of the part we ftill poffers of the Fur Trade, and the exports to it; can furely
furely be but a finall compenfation for the great expence this Country is put to by keeping porfeffion of this dreary wafte : I think, therefore, there can be no hefitation as to the propriety of abandoning it.

The next of our poffeffions in the line of great expence without a proportional return is Gibraltar. The expence of it, together with the neceffary reparations, will, I dare fay, for many years to come coft upwards of Five Hundred Thoufand Pounds yearly. Befides, it has been often afferted, that Spain would purchafe it at the price of Ten Millions : fo here would be a double advatage; an Expence ceafing, and a Profit arifing; and both together would, it is prefumed, produce to the Public a bencfit of One Million yearly.

In point of profit, I believe Gibraltar ftands on no better footing than Canadas But though I
know and admit that national point of Honour is a valuable poffeffion, and though I admire and do juftice to the gallantry with which it was defended; yet I think in the prefent fituation, in the prefent great want of Refources, and great need for them, a Minifter would be honourably unpopular by difpofing of Gibraltar to the beft advantage.

Thefe are all the poffible Refources that I can difcovcr. Let us thercfore now fee how thefe Schemes and Speculations would make up and correfpond with the Annual National Demands of a Peace-Eftablifhment.

## 34 )

## Recapitulation.

The Taxes already eftablifhed fuppofed to advance fo as to produce yearly net, - - E.I3,000,000
Additional yearly from new Regulations of Cuftoms and Excife, net, 500,000
Addition from a Duplication of the prefent Land Tax, yearly net, 1,800,009
Addition from the Dereliction of Canada yearly, - - 600,000
Addition from the Ceffion of Gibraltar, the price being fuppofed to be applied to the Extinction of Debt yearly,
$-\frac{1,000,000}{16,900,000}$

Total Annual Income, by addition of Income or Diminution of Exwhich is in effect the fame, $16,900,000$
Balance wanting, . . E,I,100,000

By this account there appears, that there would fill be wanting One Million One Hundred Thoufand Pounds to make up the Eighteen Millions; but as One Million Four Hundred Thoufand Pounds, part of the Eighteen Millions required, is a Surplus and Sinking Fund, and the net expence amounts to no more than Sixteen Millions Six Hundred Thoufand Younds; could thefe Speculations take place, and be as productive as we have ftated, the National Expence would be anfwered, and a finall Annual Surplus over of Three Hundred Thoufand Pounds; and (with the bencfit of a Lottery and iffuing Exchequer Bills) it might be raifed to Half a Million ; with which, I think, we might go on, and make things no worfe than what they are.

I am very fenfible how crude and undigefted thefe Speculations are; and I doubt not many greatly better, more certain, and infinitely lefs humiliating plans are in readinefs to be produced
by the contending Parties, fo foon as they are eflablifhed in power. Indeen, this matter preffes with the force of irrefiftible neceffity; for at prefent the fituation of the Public Creditors is altogether deplorable : for if the prefent Annual Revenuc docs not exceed Twelve Millions, and there is no grounds or authority to fate it at any thing that fignifies more; and if the Annual Demand for the Debt Funded and Unfunded, and forefen with certainty, fhall amount to Ten Millions yearly (and from what I have fubftantiated, it cannot amount to materially lefs); and if the Civil Lift and current Peace-Eftablifhment are nearly as I have flated them (and I apprehend the probability is, that they, particularly the laft, will rather amount to more than lefs than I have eflimated them at); thefe matters being fo; the Public Account will ftand as folliws :

To the Credirors of the Public at
1os. in the pound - E. $5,000,000$ To the Civil Lift, Prince of Wales's Eftablifhment included 1,100,000
To the current Annual Expence of the Peace-Eftablifhment
5.500,000

Total Annual Expence - E.11,600,000

By this it appears, that the prefent Annual Income of the Nation, paying the Public Creditors only Ten Sbillings in the Pound, exceeds in no more the Annual Expenditure than in Four Lundred Thoufani Pounds; a furplus neceffary to fecure the punctual and regular payment of the Eleven Millions Six Hundred Thoufand Pounds. Hence it follows, that in the prefent flate of things, in time of Peace the Creditors of the Public can only be paid Ten Sbillings in the Pound; and in time of War, when the Extraordinary Expences of the War fhall amount to Five Millions Annually, or upwards, (and few

Wars are carried on at fo moderate an expence) they can receive nothing at all.

But fairer hopes, brighter profpects rife to view! The Public have now got a Minifter the Offspring of their Addreffes, the Child of their Prayers.

Te duce, fi qua manent fecleris veftigia noftil, Irrita perpetuâ folvent formidine terrac.
—_O_O_Onnis ferct omnia tellus, No.l raftros patietur humus, non vinea falcem.

Till thefe poetical prophecies are accomplifhed, from Addreffes fo many and fo warm, certainly fomething more will be expected ; for certainly fomething more is meant than a few polifhed periods on the abftract points of Privilege and Prerogative, and a few hackneyed profeffions of Love and Loyalty to fill and figure away with in the Newfpapers.

> When Richard Cromwell, once Lord Proaetor of the three Kingdoms of Englaid, Scot- land
land, and Ireland, on the Revolution found him. felf under the neceffity of leaving Britain, he fhewed a particular anxiety for the fafety of a little box he carried with him. Befng afked what its contents were, he faid, it contained the Lives and Fortunes of all the good People of England. Yet not a Shilling was fpent, not a Sword was drawn in fupport of his caufe.

Now, the cafe will be very different, indeed; and I fhall under-rate the gratuitous contribution, in fupport of their favourite Minifter, of the City of London, in eftimating it at no more than Ten Millions. To London, the great emporium, the great center and repofitory of the wealth of the World, Ten Millions will never be miffed out of its great and boundlefs circula-tion;--a fingle ream of paper more than fupplies the want;-to the City of Wfstminster I affign Five Millions; to Westminster, that City of Palaces, the $S$ eat and Temple of refined Luxury, where Pleafure is pufhed to the very
confines of its oppofite, Pain. Something taken from their profufions will do no more than reftore the zeft of nature and fimplicity to their enjoyments: by becoming lefs expenfive they will become more pleafing. I let off the reft of the great and opulent Addreffing Counties, Cities, Burghs, and Corporations, too cheaply for Fifteen Million: : nore.

This done, our young Minifter will ftand on fomething of a firm bafis. With this aid, joined to a calm and firm refolution in the Pcople to bear with patience and temper the heavy loads that ftill muft be laid upon them, the public affairs may go on with fome fimall degree of eclat, and with even a probability of redeeming and faving the State. But without fomething of this kind, fome great fpontaneous exertion, general and decifive on the part of the Public, the Minifterial life of our young Favourite muft be as fhort as the natural one of his prototype the young Marcellus was:

Often-

Oftendent terris hunc tantum fata, neque ultra Effe finent. Nimium vobis Romana propago Vifa potens, fuperi, propria hxe fi dona fuiffent.

Quis frepitus circa Comitum ! quantum inftar in ipfo eft! Sed nox atra caput trifti circumvolat umbra.

Believe me, without the Public fupport him by fome great, decided, unprecedented acts of generofity, this all-praifed Youth can no more continue Minifter than I could; even I, who here refign the prize, and offer (if he will receive it from hands fo mean) the Civic Crown of Financial Pre-eminence to any perfon who in the prefent ftate of things will on folid grounds of probability fhew how he is to pay Ten Sbillings in tke pound to the Creditors of the Public in Years of Peace and in Years of War.

I come now to the ferious moral of my tale, and will deviate no more into folly, if I can help it.

Addrefes at all times of an abfurd exaggeration, if they mean nothing, are pernicious as well as foolifh deceits; are falfe fires, that mif. lead to ruin the very Minifter and Syftem they pretend to fupport.

Without a gencrous, a great, and voluntary Contribution from the Public, Governmeat cannot go on, at leaft with honour, and to any good effect and purpofe, though Minifters may de. ceive, may procraftinate, may fwindle a few Millions more from a delur' ' People. It is therefore wifdom, as well as virtue, to fupport the State, at the hazard of every inconvenience to ourfelves as individuals. In its fecurity, that of every thing we poffefs is involved.

The poor, even the middling, claffes of our People can bear but little more. All that can be expected from Taxes on them is difcontent. It is from the infinite multitude of rich individuals
that relief muft come. They cannot diftinctively be fufficiently reached by Taxes, and proportionally not at all. If they do any thing to purpofe, it muft be by the fpontancous effufions of true wifdom, true patriotifm. One-twentieth of all they poffers, given fairly to the ufe of the Public, would, I apprehend, go far to fecure the remaining nineteen parts.

Though I fcarce rank amongft the clafs of rich individuals, yet my contribution fhall be paid at fight. The cold hand of neglect laid on $m e$ and mine does not chill the ardour of my more than empty proteftations, my more than unavailing profeffions towards the fupport of the State. Yet I hope I do not prefume too much (I flatter myfelf I do not) when I fay, that a little attention fhewn to me would have been fome fmall pledge, fome flight affurance to the Public, that all that was intended was fair, was honour-
able, ar 1 within the bounds of rational practicability Not that I by any means mean to infi: uate. at any thing intended is otherwifc.

As for my Plan, ftated above, the human heart is too hard and interefted, the wifdom of man is too narrow and contracted, to hope much fuccefs from it : but I do not know any other that is more likely to fucceed. I wifh to God I did!

The prefent Minifter has my good willes. From him perfonally I hope good things. He has moreover the good opinion of the few friends that I have, on whofe political integrity I can, and on whofe political fagacity I think I may rely. He will have their fupport in Parliament : he has their confidence already. My confidence, poor as it is, I will referve frecly and gratefully to beftow, when events fhall call it forth, and fhall juftify it. Zeal without knowledge does credit to no Party. I do not perfectly under-
underftand the prefent Syftem, which appears to me to labour under various palpable contradictions; nor can I fee how, from perfons and prin. ciples fo heterogeneous and difcordant, a cordial, neceffary harmony and union can arife.

If I am not impartial, I am nothing; and to be fo I muft declare, that I think there is a ftrong bad family likenefs and refemblance betwixt all Adminiftrations. The fecond India Bill had many of the worft features, and wanted fome of the beft of the firft. Forced confent and open violence are related to one another in no very remote degree. The Receipt Tax was not an unjuft, but an unwife and impolitic meafure; for Taxes fo univerfally unpopular never are productive, without fenced in by ftrong neceffity (which this could not be); but the odium, partial and decided againft the laft Miniftry, at any rate ought to have been common ; for it was generally fupported by both Parties.

If the abettors of the American War were to make fo confiderable a part of the prefent Syftem, the
the felcetion of the firft was certainly infinitely preferable to that of the fecond Coalition. The Reform in Parliamentary Reprefentation does not appear to be the ruling paffion of any Party when in power. Creating new Peerages to fecure or pro. mote influence in the Lower houfe of Parliament, feems reprobated only in theory. Thefe are prefumptions that give paufe, but not proofs.

The object of this work, at leaft the principal one, is to lay before the Public the naked and undifguifed fate of the Public Situation and Diftrefs; and to evince that general profeffions, if not fubftantiated by great and generous acts of benevolence towards the State, do no good, but, on the contrary, much harm. The idle exaggerations (which I have here endeavourcd to reprefs) already publifhed have done much hurt to the prefent Minifter; for they have raifed the public expectations far (I imagine) beyond his powers of gratifying them; far beyond the limits that truth and poffibility admit of in our prefent diffi-
cult and embarraffed circumitances. For my part, if a proper attention is paid to the Liberty of the Subject, and if the Prerogatives of the Crown are not now attempted to be elevated too high, in proportion as they were before attempted to be too much depreffed; if a will and power is manifefted to do all practicable good, and if a plan of government is concerted and followed out by which we can go on, and in matters of Finance make things rather better than worfe; -thefe events taking place, I fhall, as I think myfelf in duty bound, give my warm affent and approbation to the prefent Minifter. If he does more, my fong of triumph, my fhout of applaufe, fhall attend on him. I moft fincerely wifh to be his friend; liat I flall never become enough his enemy to be his flatterer.

In the mean time, I will not condemn an enthufiafm which I have felt, and of which I fill feel a little. I will pafs no cenfure on the public joy, on the public tranfports. I will not call them rafh; I will not call them precipitate; I will not even call them premature. No ;--they are
the juft prefentiments, the precious foretaftes of the happincis that is to follow from the great, effential, and decifive fervices that are to be rendered to the Public.

In the political fcale of juftice and fuccefs, I am furely a man more finned againft than finning; yet I conjure all to follow the example I mean to fet. I intreat and implore All to facrifice even their jufteft refentm ats to the Love of their Country. In this great principle let all meaner paffions be abforbed and loft. Let us join, all of us, heart and hand to eftablifh on a folid and permanent bafis the Solvency of the State. Without Refources for Offence, without Refources for Defence; without Incomes adequate, or atiy thing near to adequate to even a Peace-Eftablifhment; Conftitution, Liberty, even Property itfelf, are but empty names. We are a Blank amongft the Nations of the Earth; we ceafe to be a People,

Culhorn, April 28, 1784.


