government is an institution of divine authority; (*a*) when he scouts all discussions of the nature of civil liberty, the foundation

(*a*) Ibid. p. 55. Thoughts on the causes of the present discontents, p. 67. "Government, certainly, is an institution of divine "authority; though its *forms*, and the *persons* who administer it, "all originate from the people." It is probable that Mr. *Burke* means only that government is a divine institution, in the same sense in which any other expedient of human prudence for gaining protection against injury may be called a Divine institution. All that we owe *immediately* to our own foresight and industry must *ultimately* be ascribed to God, the giver of all our powers, and the cause of all causes. It is in this sense that St. Paul in Rom. xiii. 1, 2. calls civil magistracy the *ordinance of God*, and says that *there is no power but of God*. If any one wants to be convinced of this, he should read the excellent bishop HOADLY's Sermon, entitled *The Measures of Submission to the civil Magistrate*, and the defences of it.

It is further probable, that when Mr. *Burke* asserts the *omnipotence* of Parliaments, or their *competence* to establish any oppressions (Letter, p. 46, 49) he means mere *power* abstracted from *right*, or the same sort of *power* and *competence* that trustees have to betray their trust, or that armed ruffians have to rob and murder. Nor should I doubt whether this is his meaning, were it not for the passage I have quoted from him in the last page, the latter part of which seems to imply, that a legislature may contradict its *end*, and yet retain its *rights*.--Some of the justest remarks on this subject may be found in the Earl of ABINGDON's thoughts on Mr. *Burke*'s letter, a pamphlet which (on account of the excellent public principles it maintains, and the spirit of liberty it breathes, as well as the rank of the writer) must give to every friend to the true interests of this country particular pleasure.

In p. 46, Mr. *Burke* says, that "if there is one man in the world "more zealous than another for the supremacy of parliament and "the rights of this imperial crown, it is himself; though many "may be more knowing in the extent and the foundation of these "rights." He adds, that "he has constantly declined such dis-"quisitions, not being qualified for the chair of a professor in "metaphysics, and not chusing to put the solid interests of the "kingdom on speculative grounds."—*The less knowledge, the more zeal*, is a maxim which experience has dreadfully verified in *religion*. But he that, in the present case, should apply this maxim to Mr. *Burke*, would, whatever he may say of himself, greatly injure him. Though he chuses to decry enquiries into the nature of liberty, there are, I am persuaded, few in the world whose zeal for it is more united to extensive knowledge and an exalted understanding. —He calls it, p. 55. "the vital spring and energy of a state, and a "blessing of the first order." He cannot, therefore, think that too much pains may be taken to UNDERSTAND it. He must know, that nothing but usurpation and error can suffer by enquiry and discussion.

Mr.

tion of civil rights, and the principles of free government; and when he asserts the *competence* of our legislature to revive the *High-Commission Court* and *Star-Chamber*, and its BOUNDLESS AUTHORITY not only over the people of *Britain*, but over distant communities who have no voice in it.

BUT whatever may be Mr. BURKE's sentiments on this subject, he cannot possibly think of the former account of government, that "it is a speculation which destroys all authority." ——Both accounts establish an authority. The difference is, that one derives it from the *people*, and makes it a *limited* authority; and the other derives it from *Heaven*, and makes it *unlimited*.——I have repeatedly declared my admiration of such a constitution of government as our own would be, were the House of Commons a fair representation of the kingdom, and under no undue influence.——The sum of all I have meant to maintain is, "that LEGITIMATE GOVERNMENT, as opposed to OPPEESSION and TYRANNY, consists in the dominion "of equal laws made with common consent, or of men over "*themselves*; and not in the dominion of communities over "communities, or of any men over other men." Introduction to the second Tract, p. 6.——How then can it be pretended, that I have aimed at destroying all authority? Does our own constitution destroy all authority? Is the authority of equal laws made with common consent no authority? Must there be no government in a state that governs itself? Or, must an institution, contrived by the united counsels of the members of a community, for restraining licentiousness and gaining security against injury and violence, *encourage* licentiousness, and give to every one a power to commit what outrages he pleases?

THE Archbishop of York, (in a sermon preached before the society for propagating the gospel in foreign parts, February 21, 1777,) has taken notice of some loose opinions, as he calls them, which have been lately current on civil liberty; some who

Mr. WILKES, in an excellent speech which he lately made in moving for the repeal of the declaratory law, observed, that this law was a *compromise* to which the great men, under whose administration it was passed, were forced in order to obtain the repeal of the *Stamp act*. I think so highly of that administration, and of the service it did the public, that I have little doubt of the truth of this observation. But, at the same time, I cannot help wishing Mr. *Burke* had given no reason for doubt by defending the *principle* of that act; a *principle*, which, unquestionably, he and his friends would never have acted upon; but which others have since acted upon, with a violence which has brought us to the brink of ruin.

who mean delinquency having given accounts of it " by which " every man's humour is made to be the rule of his obedience, " all the bad paſſions are let looſe, and thoſe dear intereſts " abandoned to outrage, for the protection of which we truſt in " law," 4to edit. p. 15 and 16. It is not difficult to gueſs at one of the delinquents intended in theſe words. In oppoſition to the horrid ſentiments of liberty which they deſcribe, but which in reality no man in his ſenſes ever entertained, the Archbiſhop defines it to be ſimply, the ſupremacy of law, or GOVERNMENT by LAW, without adding to *law*, as I had done, the words *equal* and *made with common conſent*; (*a*) and without oppoſing a GOVERNMENT by LAW to a GOVERNMENT BY MEN, as others had done.———According to him, therefore, the ſupremacy of law muſt be liberty, whatever the law is, or whoever makes it.———In deſpotic countries, government by law is the ſame with government by the will of one man, which HOOKER has called *the miſery of all men*; but, according to this definition, it is liberty.———In ENGLAND, *formerly*, the law conſigned to the flames all who denied certain eſtabliſhed points of faith. Even *now*, it ſubjects to fines, impriſonment and baniſhment, all teachers of religion who have not ſubſcribed the doctrinal articles of the church of England; and the good Archbiſhop, not thinking the law in this caſe ſufficiently rigorous, has propoſed putting Proteſtant Diſſenters under the ſame reſtraints with the Papiſts (*b*). And ſhould this be done, if done by *law*, it will be the eſtabliſhment of *Liberty*.

THE

(*a*) In p. 19, he calls liberty " a freedom from all reſtraints except " ſuch as eſtabliſhed law impoſes for THE GOOD OF THE COMMU- " NITY." But this addition can make no difference of any conſequence, as long as it is not ſpecified *where* the power is lodged of judging what laws are for the good of the community. In countries where the *laws* are the *edicts* of abſolute princes, the end profeſſed is always the good of the community.

(*b*) " The laws againſt Papiſts have been extremely ſevere. New " dangers may ariſe; and if at any time ANOTHER DENOMINATION " of men ſhould be equally dangerous to our civil intereſts, it would " be juſtifiable to lay them under ſimilar reſtraints." Page 17.——In another part of this ſermon, the great men in oppoſition (ſome of the firſt in the kingdom in reſpect of rank, ability and virtue) are deſcribed as a body of men void of principle, who, without regarding the relation in which they ſtand to the community, have entered into a league for advancing their private intereſt, and " who are " held together by the ſame bond that keeps together the loweſt and " wickedeſt combinations."——Was there ever ſuch a cenſure de- " livered from a pulpit? What wonder is it that the Diſſenters ſhould come in for a ſhare in his Grace's abuſe?——Their political principles,

THE truth is, that a government by law is or is not liberty, just as the laws are just or unjust; and as the body of the people do or do not participate in the power of making them. The learned Prelate seems to have thought otherwise, and therefore has given a definition of liberty, which might as well have been given of slavery.

AT the conclusion of his sermon, the Archbishop adds words which he calls comfortable, addressed to those who had been *patient in tribulation* (*a*), and intimating that they might *rejoice in hope*, "a ray of brightness then appearing after a prospect which had been long dark." And in an account which follows the sermon, from one of the missionaries in the province of New-York, it is said, that "the rebellion would undoubtedly be "crushed, and that THEN will be the time for taking steps "for the increase of the church in America, by granting it an "episcopate."

principles, he says, are growing dangerous?------On what does he ground this insinuation? He is mistaken if he imagines that they are all such delinquents as the author of the following tracts, or that they think universally as he does of the war with America. On this subject they are, like other bodies of men in the kingdom, of different opinions.—But I will tell him in what they agree.----They agree in detesting the doctrines of passive obedience and non-resistance. They are all WHIGS, enemies to arbitrary power, and firmly attached to those principles of civil and religious liberty, which produced the GLORIOUS REVOLUTION and the HANOVERIAN SUCCESSION.—Such principles are the nation's best defence; and Protestant Dissenters have hitherto reckoned it their glory to be distinguished by zeal for them, and an adherence to them. ONCE these principles were *approved* by men in power. No good can be expected, if they are now reckoned dangerous.

(*a*) That is, the missionaries of the society in America.—The charter of the society declares the end of its incorporation to be "propagating the gospel in foreign parts, and making provision for "the worship of God in those plantations which wanted the admi-"nistration of God's word and sacraments, and were abandoned "to atheism and infidelity." The chief business, on the contrary, of the society has been to provide for the support of *episcopalianism* in the northern colonies, and particularly NEW-ENGLAND, where the sacraments are more regularly administered, and the people less abandoned to infidelity, than perhaps in any country under heaven. The missionaries employed and paid by the society for this purpose, have generally been clergymen of the highest principles in church and state. *America*, having been for some time very hostile to men of such principles, most of them have been obliged to take refuge in this country; and here they have, I am afraid, been too successful in propagating their own resentments, in misleading our rulers, and widening the breach which has produced the present war.

" epiſcopate." In conformity to the ſentiments of this miſſionary, the Archbiſhop alſo expreſſes his hope, that the opportunity which ſuch an event will give, for eſtabliſhing epiſcopacy among the coloniſts, will not be loſt; and adviſes, that meaſures ſhould be thought of for that purpoſe, and for thereby reſcuing the church from the perſecution it has long ſuffered in *America*.

THIS is a ſubject ſo important, and it has been ſo much miſrepreſented, that I cannot help going out of my way to give a brief account of it.

IT does not appear that the lay members themſelves of the church in *America* have ever wiſhed for Biſhops. On the contrary, the aſſembly of *Virginia* (the firſt epiſcopal colony) ſome years ago returned thanks to two clergymen in that colony, who had proteſted againſt a reſolution of the other clergy to petition for Biſhops. The church *here* cannot have a right to *impoſe* Biſhops on the church in another country; and therefore, while churchmen in *America* are averſe to Biſhops, it muſt be perſecution to ſend Biſhops among them. The *Preſbyterians*, and other religious ſects there, are willing, from a ſenſe of the reaſonableneſs of toleration, to admit Biſhops whenever the body of epiſcopalian laity ſhall deſire them, provided ſecurity is given that they ſhall be officers merely ſpiritual, poſſeſſed of no other powers than thoſe which are neceſſary to the full exerciſe of that mode of religious worſhip. It is not Biſhops, as *ſpiritual* officers, they have oppoſed; but Biſhops on a ſtate-eſtabliſhment; Biſhops with *civil* powers; Biſhops at the head of eccleſiaſtical courts, maintained by taxing other ſects, and poſſeſſed of a PRE-EMINENCE which would be incompatible with the equality which has long ſubſiſted among all religious ſects in *America*. In this laſt reſpect, the colonies have hitherto enjoyed a happineſs which is unparalleled, but which the introduction of ſuch Biſhops as would be ſent from hence would deſtroy. In *Pennſylvania* (one of the happieſt countries under heaven before we carried into it deſolation and carnage) all ſects of chriſtians have been always perfectly on a level, the legiſlature taking no part with any one ſect againſt others, but protecting all equally as far as they are peaceable. The ſtate of the colonies north of *Pennſylvania* is much the ſame; and, in the province of *Maſſachuſett's-Bay* in particular, civil authority interpoſes no farther in religion than by impoſing a tax for ſupporting public worſhip, leaving to all the power of applying the tax to the ſupport of that mode of public worſhip which they like

beſt. This tax the epiſcopalians were, at one time, obliged to pay in common with others; but ſo far did the province carry its indulgence to them, that an act was paſſed on purpoſe to excuſe them.——With this let the ſtate of Proteſtant Diſſenters in this country be compared. Not only are they obliged to pay tithes for the ſupport of the eſtabliſhed church, but their worſhip is not even tolerated, unleſs their miniſters will ſubſcribe the articles of the church. In conſequence of having long ſcrupled this ſubſcription, they have loſt all legal right to protection, and are expoſed to the cruelleſt penalties. Uneaſy in ſuch a ſituation, they not long ago applied twice to parliament for the repeal of the penal laws againſt them. Bills for that purpoſe were brought into the *Houſe of Commons*, and paſſed that Houſe. But, in the Houſe of Lords, they were rejected in conſequence of the oppoſition of the Biſhops. ——There are few I reverence ſo much as ſome on the ſacred bench; but ſuch conduct (and may I not add the alacrity with which moſt of them ſupport the preſent meaſures?) muſt leave an indelible ſtain upon them, and will probably exclude them for ever from *America*.

On this occaſion, I cannot help thinking with concern of the learned Prelate's feelings. After a proſpect long dark, he had diſcovered a ray of brightneſs ſhewing him *America* reduced, and the church triumphant: But lately, that ray of brightneſs has vaniſhed, and defeat has taken place of victory and conqueſt.——And what do we *now* ſee?——What a different proſpect, mortifying to the learned Prelate, preſents itſelf?——A great people likely to be formed, in ſpite of all our efforts, into free communities, under governments which have (*a*) no religious teſts and eſtabliſhments!——A new æra in

(*a*) I am ſorry to mention one exception to the fact here intimated. The new conſtitution for *Pennſylvania* is diſhonoured by a religious teſt. It requires an acknowledgment of the divine inſpiration of the Old and New Teſtament, as a condition of being admitted to a ſeat in the Houſe of Repreſentatives; directing however, at the ſame time, that no other religous teſt ſhall *for ever* hereafter be required of any civil officer.—This has been, probably, an accommodation to the prejudices of ſome of the narrower ſects in the province, to which the more liberal part have for the preſent thought fit to yield; and, therefore, it may be expected that it will not be of long continuance.

Religious teſts and ſubſcriptions in general, and all eſtabliſhments of particular ſyſtems of faith, with civil emoluments annexed, do inconceivable

in future annals, and a new opening in human affairs beginning, among the descendents of *Englishmen*, in a new world:—A rising empire, extended over an immense continent, without BISHOPS,——without NOBLES,——and without KINGS.

O the depth of the riches of the wisdom of God! How unsearchable are his judgments!

But to proceed to another subject.

IN the second of the following tracts, page 27. I have observed, that in former times it was the custom of parliament to pass bills for appointing commissioners to take, state, and examine the public accounts. I have lately had it in my power to inform myself more particularly on this subject; and I shall here beg leave to give a brief recital of some of the principal facts relating to it.

THE first bill for the purpose I have mentioned was passed in the times of the commonwealth, and in the year 1653. It was called an "act for accounts, and for clearing of public "debts, and discovering frauds and concealments." Seven commissioners were named in it, and the necessary powers given them. In 1667, another act was passed for the same purpose; after which I find no account of any such acts till the beginning of the reign of King William. At this time complaints of mismanagement and embezzlements in the disposition of public money were become so prevalent, that the *House of Commons* thought it necessary to enter into measures for effectually preventing them, by obliging all revenue officers to make up their accounts, and bringing defaulters to justice.

inconceivable mischief, by turning religion into a trade, by engendering strife and persecution, by forming hypocrites, by obstructing the progress of truth, and fettering and perverting the human mind; nor will the world ever grow much *wiser*, or *better*, or *happier*, till, by the abolition of them, truth can gain fair play, and reason free scope for exertion. The Archbishop, page 11, speaks of christianity as "insufficient to rely on its own energies; and of "the assistances which it is the business of civil authority to provide "for gospel truths."—A worse slander was never thrown on gospel truths. Christianity disdains such assistances as the corrupted governments of this world are capable of giving it. Politicians and statesmen know little of it. Their *enmity* has sometimes done it good; but their *friendship*, by supporting corruptions carrying its its name, has been almost fatal to it.

WITH these views, six of the acts I have mentioned were passed between the years 1690 and 1701. Another was passed in the first year of Queen *Anne*; and *three* more in her four last years. In King *William*'s reign they were always passed by the *House of Commons* without a division. In *Queen-Ann's reign*, not *one* passed without a division. In 1717, a motion for such an act was *rejected* without a division; and since 1717, only one motion (*a*) has been made for such a bill, and it was rejected by a majority of 136 to 66.

THE preamble to these acts declares the reason of them to be, that "the kingdom may be satisfied and truly informed, "whether all the monies granted by parliament have been faith-"fully issued and applied to the end for which they had been "given; and that all loyal subjects may be thereby encouraged "more chearfully to bear the burthens laid upon them." The number of commissioners named in them was generally nine or seven, all members of the *House of Commons*. It was particularly ordered, that they should take an account of all the revenues brought into the receipt of the Exchequer, and all arrears thereof; of all monies in the hands of the receivers general of the land-tax, customs and excise; of all the public stores, provisions, &c. as well for land as sea service; of all ships of war, and the sums of money provided or paid for the use of the forces by sea and land, and the number of them respectively; and of any briberies or corruptions in any persons concerned in the receiving or disposing of the national treasure. And, for these purposes, they were impowered to call before them, and to examine upon oath the officers of the exchequer, the secretary at war, paymaster of the forces, commissioners of the navy and ordnance, and all persons whatever employed as commissioners, or otherwise, in or about the *Treasury*.

THE reports, which the commissioners thus appointed delivered from time to time to parliament, contain accounts of a waste of public money, arising from the rapacity of contractors, and many scandalous abuses and frauds in every part of the public service, which must shock every person not grown callous to all the feelings of honesty and honour. In consequence of these reports, the *House of Commons* addressed the throne, and remonstrated; several great men were accused, and brought to shame; some were dismissed from their places, and ordered to be prosecuted; some expelled, and some committed

(*a*) In 1742, after the resignation of Sir *Robert Walpole*.

mitted to the Tower. Thus did our representatives in those times discharge their duty as guardians of the public property; and it is, in my opinion, only by such means that they are capable of doing this properly and effectually. It must, however, be acknowledged, that these commissions of enquiry did not produce all the good effects which might have been expected from them. The influence of the crown, and the interest in parliament of many great men entrusted with the disposition of public money, rendered the proper execution of them extremely difficult. This led some even of the *Tories*, at the time of the great change of ministry in 1710, to propose, that the receiving and issuing of the public money should be taken from the crown; and, in defence of this proposal, it was urged, that the issuing of public money being in some of the most despotic countries left in the hands of the people, it was by no means a necessary part of the royal prerogative. This would indeed have provided a complete remedy; and it might have perpetuated the constitution. But, even in these times, it was a reformation too great and too impracticable to engage much attention.

EVER since those times the public accounts have been growing more complicated; and the temptations to profusion and embezzlement have been increasing with increasing luxury and dissipation. How astonishing then is it that every idea of such *commissions* should be now lost; and that, at a time when the nation is labouring under expences almost too heavy to be borne, the passing of accounts by the *House of Commons* is become little more than a matter of form; our representatives scarcely thinking it worth their while to attend on such occasions, and MILLIONS of the public treasure being sometimes given away, in a few hours, just as proposed by the *Treasury*, without debate or enquiry.

I MUST not forget to mention particularly on this subject, that the commissioners named in the acts I have described were always declared incapable of holding any place or office of profit under the crown; and directed to take an account "of all pensions, salaries, and sums of money paid or payable to members of parliament out of the revenue or otherwise."——Not long before this time, the *House of Commons* would not suffer even the *Attorney-general* (*a*) to sit and vote in the

(*a*) Sir FRANCIS BACON was the *second* ATTORNEY-GENERAL who sat in the *House of Commons*; but, to prevent its being drawn into

the house, because he was the king's servant; and in 1678, a member, as Mr. *Trenchard* says, was committed to the Tower, for only saying in the house that the king might keep guards for his defence, if he could pay them.——Such *once* was the House of Commons——So jealous of the power of the crown, and so chaste.——Since the reign of Queen *Ann*, and the passing of the *Septennial Act*, a great change has taken place. (*b*) A change

into a precedent, the House would not admit him, till they had made an order that no Attorney-General should for the future be allowed to sit and vote in that House.—In conformity to this order, whenever afterwards a member was appointed Attorney-General, his place was vacated, and a new writ issued. This continued to be the practice till the year 1670, when Sir HENEAGE FINCH (afterwards EARL OF NOTTINGHAM) being appointed Attorney-General, he was allowed by connivance to preserve his seat, which connivance has been continued ever since.—I give these facts not from any enquiry or knowledge of my own, but from the authority of a friend, who is perhaps better informed than any person in the kingdom on every subject of this kind.

(*b*) The following facts will shew, in some degree, how this change has been brought about.—For ten years ending Aug. 1, 1717 (a period comprehending in it a general war abroad; and the demise of the crown, the establishment of a new family, and an open rebellion at home) the money expended in secret services amounted only to 279,444*l.*—For TEN YEARS ending Feb. 11, 1742, it amounted to no less a sum than 1,384,600; of which 50,077*l.* was paid to printers of News-papers and writers for government; and a greater sum expended, in the last *six weeks* of these ten years, than had been spent in *three years* before Aug. 1710.——See the Report of the COMMITTEE appointed March 23, 1742, to enquire into the conduct of ROBERT EARL OF ORFORD, printed in the Journals of the House of Commons, vol. 24, p. 295, 296, 300.—One passage, in this report, contains remarks, so much to my present purpose and so important, that I cannot help copying it.——"There are no laws particularly adapted to the case "of a minister who clandestinely employs the money of the public, and the whole power and profitable employments that attend "the collecting and disposing of it, *against* the people: And, by "this profusion and criminal distribution of offices, in some measure justifies the expence that particular persons are obliged to be "at, by making it necessary to the preservation of all that is valuable to a free nation. For in that case, the contest is plain and "visible. It is, whether the Commons shall retain the *third* state "in their own hands; while this whole dispute is carried on at the "expence of the people, and, on the side of the minister, out of "the money granted to support and secure the constitutional independence of the three branches of the legislature.—This method of corruption is as sure, and, therefore, as criminal a way "of

change which is little less than the total ruin of the constitution, and which may end in a tyranny the most oppressive and insupportable. It is, therefore, the greatest evil, which could have happened to us; and the men, by whose abominable policy it has been accomplished, ought to be followed with the everlasting execrations of every friend to public virtue and liberty.

I NOW withdraw to the situation of an anxious spectator of public events; but before I do this, I must leave with the public, at this threatening period, the following sentiments.

NOT long ago the colonies might have been kept, without bloodshed or trouble, by repealing the *acts* which have made us the aggressors in the present war; but *now* it would be great folly to expect this.—At the same time I think it certain, that they may be rendered more useful to us by a pacification on liberal terms, which shall bind them to us as FRIENDS, than by any victories or slaughters (were they possible) which can force them to submit to us as SUBJECTS.——I think it also certain, that should the offer of such terms be delayed till they have formed an alliance with *France*, this country is UNDONE.——Such an alliance, we may hope, is not yet settled.——Our rulers, therefore, may *possibly* have still a moment for pausing and retreating, and every dictate of prudence and feeling of humanity requires them to be speedy and earnest in improving it ——But what am I saying? I know this must not be expected. Too full of ideas of our own dignity; too proud to retract; and too tenacious of dominion, we seem determined to persist: And the consequence must be, that the colonies will become the allies of *France*; that a general war will be kindled; and, perhaps, this once happy country be made, in righteous judgment, the seat of that desolation and misery which it has produced in other countries.

January 19, 1778.

ACCOUNT

" of subverting the constitution as by an armed force. It is a " crime, productive of a total destruction of the very being of this " government; and is so *high* and *unnatural*, that nothing but " the powers of parliament can reach it; and, as it never can " meet with parliamentary animadversion but when it is unsuc- " cessful, it must seek for its *security* in the extent and efficacy of " the mischief it produces." P. 395. The obstructions which this committee met with in their enquiry proved, that the crime they here describe in such emphatical language had *even then* obtained that very security, in the extent of the mischief it produced, which they observe it was under a necessity of seeking.

ACCOUNT of the CUSTOMS for the LAST SIX YEARS.

IN the following tracts I have reckoned, among the destructive consequences of the war with *America*, the loss of a considerable part of our trade. In consequence of several accidental causes, particularly the demand created by the war, this effect has not yet been so much felt as was generally expected. The truth, however, is, that the war has operated in this way to a degree that is remarkable and alarming, as will appear from the following account of the CUSTOMS for the last six years.

	Gross Receipt.	Debentures.	Net Receipt.	Payments into the Exchequer.
1772	5.134,503	2.214,508	2.441,038	2.525,515
1773	5.159,800	2.463,767	2.221,460	2.431,071
1774	5.068,000	2.132,600	2.455,500	2.547,717
1775	5.146,900	1.904,900	2.709,340	2.476,302
1776	3.726,970	1.544,300	1.633,380	2.460,402

IT should be observed, that though, in 1776, there had been no importation of *tobacco*, yet the duties on *tobacco* brought into the *Exchequer* as much as ever, these duties having been paid for old stock taken out of the warehouses for *home consumption*, instead of *exportation*. This is one of the causes which contributed to keep up the payments into the *Exchequer* in 1776, notwithstanding a sudden fall of near a MILLION AND A HALF in the gross receipt, and above a MILLION in the net produce. ——In the last year, or 1777, the payments into the *Exchequer*, for the three quarters ended at *Michaelmas* last, had sunk near a quarter of a million. But what may be of more importance is, that the debentures (or duties returned at exportation) which had fallen in 1775 and 1776 above a *fourth*, continued to fall in 1777; and, in the port of LONDON (where commonly about three-fourths of the customs are paid) they did not amount last year to *half* the usual sum.

I HAVE examined the customs from the Revolution to the present time; but I cannot find that any thing like such a fall in them has ever happened before. A dismal prelude, probably, to greater falls.

ADVERTISEMENT.

THE present state of the public funds makes it necessary for me to acquaint the reader, that when the *Supplement* to the following Tracts was written, the 3 *per cent.* annuities were at the price which the calculations in it suppose, or nearly at 78. They have since fallen to 72, and once even below 69, which is a lower price than they were ever at during the whole last war, except just at the pinch of the loan of twelve millions in 1762.——The difference of price also between them and the new 4 *per cents.* is fallen (for no reason that I can discover) from 14 to about 10 ½.——I find, likewise, that in consequence of a distressing scarcity of money, the subscribers to the last loan of *five millions* have not yet been able to complete their payments.—These facts afford a dark prospect; and make it doubtful whether, if things don't mend, it will be possible, by any schemes, to procure the money necessary to bear the expence of another campaign.——Should it happen, for these reasons, that what I have written on loans can be of no use; or, though capable of being of use, should it be neglected; I shall still reflect with satisfaction, that I have now given what I wished to offer on this subject with more correctness; and proved, beyond a doubt, that a great part of the National Debt is an *artificial* debt, for which no money has been received, and which might have been easily avoided.