

INVENTORY DESCRIPTION

Guide to the Materials for American History,
to 1783, in the Public Record Office
of Great Britain

VOLUME II
DEPARTMENTAL AND MISCELLANEOUS PAPERS

BY

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DECLARED ACCOUNTS.

FROM THE PIPE OFFICE AND THE AUDIT OFFICE.

The declaration of accounts meant the final settlement of accounts with the government on the part of those who were entrusted with funds for disbursement or to meet their contingent and extraordinary expenses.

"The practice of declaring accounts before the Lord High Treasurer of England or before the Chancellor of the Exchequer and two or more of the other Commissioners of the Treasury seems to have been introduced in the sixteenth century and established in the seventeenth.

"When the system was in full operation, the practice was as follows:—Two copies of a particular account were prepared in the Audit Office, the one written on paper, and the other on parchment. Both were sent to the Treasury and there declared before the Lord High Treasurer, or before the Chancellor of the Exchequer and two or more of the other Commissioners of the Treasury, and both were alike signed by the proper Auditor, or, in later times, by the Commissioners for Auditing Public Accounts, and by the Lord High Treasurer, or the Commissioners of the Treasury as above. The account was at this stage registered at the Treasury in volumes known as 'Declared Accounts' and 'Auditors' States of Accounts', which are now preserved in the Public Record Office. The copy on paper was then returned to the Audit Office, and the copy on parchment was sent to the office of the King's Remembrancer of the Exchequer, where it was enrolled in a series known as 'Enrolments of Public Accounts (Exchequer Q. R.)'. Thence it was forwarded to the office of the Lord Treasurer's Remembrancer, where a brief abstract of it was entered among the 'States and Views of Public Accounts'. Finally it was forwarded to the Clerk of the Pipe, who, until the practice was abolished, enrolled an abridgment of it, and retained the original. Thus the Audit Office series should consist of documents on paper, and the Pipe Office series should consist of duplicates on parchment. In some cases, however, accounts on parchment have found their way into the Audit Office" (preface to *List and Index of the Declared Accounts from the Pipe Office and Audit Office* (1893). Also *D. K. Rept.* 55, 16-17).

The following statement from P. R. O., *Chatham Papers*, 231, shows the practice at the end of the colonial period.

"Every person receiving public money passes an account for the same before the proper auditors. In ordinary accounts, after having passed the examination of the auditor and been signed by him, the account is presented to the Chancellor of the Exchequer for declaration. In extraordinary accounts, a state of the charge and discharge, together with such articles as may not be regularly vouched, and cravings for fees or otherwise, with the auditor's observations thereon, is previously laid before the Treasury Board; the Lords allowing those articles in whole, or in part as they think fit, and a warrant is granted to the auditors, authorizing them to state the account for declaration accordingly.

"The chancellor usually appoints two days in a year for the declaration of Public Accounts, one at Midsummer, the other at Christmas; tho' other days are sometimes appointed for particular accounts."

Except for the receipts from customs, the accounts here listed are entirely of monies issued out of the British Exchequer. That the Treasury intended the royal revenues from the colonies to be similarly declared is clear from the instructions issued in 1703. Godolphin ordered that all accounts of Her Majesty's revenues in the plantations should be kept more systematically than before, and should be properly prepared for declaration every year by the auditor general, at that time Blathwayt. The deputy auditors in the colonies were to put their accounts into suitable form for declaration, have them examined before the governor and council, sworn to by an accomptant, in this case the collectors and receivers general in the colonies, attested by the governors, and signed by themselves. The colonial deputies were furthermore instructed to give an authority or letter of attorney to an agent in England in order to procure their quietus. Should any deputy auditor fail in his duty he was liable to a process issued out against him to compel him to obey the Treasury's orders.

Blathwayt made strenuous efforts to have these instructions carried out, and his own books and the minutes of the Treasury show that his accounts were more or less regularly declared. But his successors, Walpole and Cholmondeley, seem to have neglected this part of their duties, if we may judge from the absence of such accounts in this series or elsewhere. No declaration of royal receipts from America is to be found among these papers.

For a statement of the fees taken at the Exchequer when an account was declared see *Treas.* 1: 337. 83-84. The Declared Accounts, with other similar papers, were removed to the Public Record Office in 1859.

In the following lists selected rolls are described in full; others are entered by title only.

Inasmuch as all parchment rolls of date later than 1714 that duplicate the paper rolls of the Audit Office have been transferred to the Bodleian Library, the Pipe Office rolls in the Public Record Office are but few in number as compared with those of the Audit Office. In the printed list they are entered by rolls only, 1-3616, while the Audit Office rolls are entered by bundles, 1-2541, within which are the rolls, separately numbered. Therefore, when a given subject covers more than one roll, the numbering is continued through the series of rolls, thus: "Indians", bundle 1530, rolls 1-6; 1531, rolls 7-11. To obtain an Audit Office roll both bundle number and roll number must be given; for a Pipe Office roll the roll number is sufficient, as follows:

P. O. Declared Accounts. Roll —.

A. O. Declared Accounts. Bundle —, Roll —.
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PIPE OFFICE, DECLARED ACCOUNTS.

CUSTOMS.

- Roll.
1249. Declaration of the account of W. Mellish, receiver general and cashier, Barbadoes, Leeward Islands, and Caribbees. 1775-1779.
1250. *Id.* 1779-1786.
1254. *Id.*, J. Strode, farmer of the four-and-a-half per cent., Leeward Islands. 1670-1677.
1255. *Id.*, Spencer Wheeler and Strode, farmers of the four-and-a-half per cent., Barbadoes. 1670-1677.

master of Quebec and of the issue and expenditure thereof for the pay of the military artificers, guides, batteau-men, conductors, horses, wagons, fresh beef and sundry contingent expenses, also for stands of arms and for cattle lost or destroyed. 1777.

Gives equivalents of colonial currency in sterling.

738. *Id.*, Sir Archibald Campbell, of the money received and expended in commanding an expedition against the province of Georgia. 1778-1779.

Many interesting details, including such items as "gratuities to distressed Loyalists".

739. *Id.*, J. Christie, commissary-general on the expedition in the West Indies. 1778-1779.

740-741. *Id.*, Capt. Goldfrap, secretary to Maj.-Gen. Grant, commander-in-chief on the expedition to the West Indies, 1779; also money for secret service.

PAYMASTERS AND TREASURERS OF THE FORCES, ETC.

These rolls, small at first but of great size during the period of the Revolution, contain the allowances made to the deputy paymasters in America for salaries and expenditures there, from 1700 to 1783. The pay and allowance lists include inspectors-general, superintendents of hospitals, deputy commissaries, superintendents of forage, quartermasters-general, and colonial governors; the expenditures include the pay and entertainment of officers and privates of the regiments, and chaplains and surgeons of the garrisons; cost of provisions for the garrisons in Nova Scotia, Newfoundland, and elsewhere, of trains of horses and wagons, of mustering foreign troops (in Germany for service in America), of postage, stationery, etc.

In the early rolls we find the expenses of the few troops in America, at New York, Newfoundland, and New England; these expenses in constantly increasing bulk can be traced through the campaigns of 1745-1748, 1754-1763, and 1775-1783, covering all general items and allowances and furnishing the names of every official—general staff, military officers, officers of hospitals, etc.—in the pay and service of the British government. The rolls furnish many valuable bits of information regarding dates, movements of officers, messengers, and envoys, number of dead (killed in battle), sick and wounded, and other matters in connection with which indebtedness was incurred. The accounts are, of course, strictly military and have nothing to do with naval matters, convoys, or customs, except incidentally. A more particular account of a selected number of rolls is given below.

312. 1236. Declaration of the account of Gov. Stapleton of the Leeward Islands. 1672-1686.

316. 1257. *Id.*, T. Fotherby, paymaster of troops, commissary-general of provisions and stores of war, and deputy judge advocate on an expedition to the West Indies. 1692.

324. 1285. *Id.*, H. T. Cramahé, paymaster of military contingencies in the Northern District of North America. 1774-1780.

1286. *Id.*, T. Dunn, Quebec. 1775-1784.

325. 1287. *Id.*, Robert Mackenzie, Paymaster-General of the Provincial Forces raised for his Majesty's service in North America, to

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which office he was appointed by Commission from Gen. Sir William Howe, K. B., Commander-in-Chief there, bearing date, Aug. 14, 1776, of the monies by him received of the Paymaster General of the forces by the hands of his deputies in North America. 1776-1782.

This account is concerned with the following provincial regiments: Royal Highland Emigrants, Royal Fencible American Regiment of Foot, New York Provincials, Royal Nova Scotia Volunteers, 5th Battalion, New Jersey Volunteers, Company of Black Pioneers, Company of Guides, 1st Company of Dutchess County Troops, North Carolina Troops, Queen's Rangers, King's American Regiment, Loyal American Regiment, New York Volunteers (three companies), New York Volunteers (six battalions), Maj. William Stark's Corps, Four Independent Companies, Pennsylvania Loyalists, Maryland Loyalists, Loyal New Englanders, Roman Catholic Volunteers, Philadelphia Dragoons, Capt. Emmerick's Company of the American Chasseurs, West Jersey Volunteers, Loyal Rhode Islanders, Skinner's Brigade. Continued in roll 1288, containing the declaration of J. Smith, secretary to Sir Henry Clinton (1778-1782).

1288. The British Legion, Volunteers of Ireland, Garrison Battalion, Bucks County Light Dragoons, Diemar's Troop of Hussars (mention of Chaplain Seabury receiving £20 for 60 days' service), the Batteaux Company, Royal Georgia Volunteers, Gov. Wentworth's Volunteers, the Nassau Blues, South Carolina Royalists, Georgia Light Dragoons, Georgia Loyalists, Rogers's Rangers, the United Corps of Pennsylvania and Maryland, West Florida Foresters, Carolina Dragoons, Stewart's Dragoons, the Light Infantry Company, Wilmington Light Dragoons, North Carolina Highlanders, North Carolina Independent Company, Loyal Foresters, and several special companies. See below, pp. 302-303.

The data furnished regarding these provincial companies, though varying in the different instances, generally consist of names of commanding officers, periods of service, and pay of special officers and the rank and file. 1776-1782.

1289. *Id.*, John Macomb, Paymaster of the Provincial Forces with Gen. Burgoyne, of the monies by him received in pursuance of warrants of the said general and of the expenditure thereof. 1777-1778. Of little importance.

1290. *Id.*, Maj.-Gen. J. Campbell, expenses in West Florida, and pay of the staff of the late garrison at Pensacola.

326. 1291. *Id.*, Robert Grey as deputy paymaster and paymaster successively to the militia and distressed refugees in South Carolina in 1781 and 1782.

The account furnishes no names, simply recording payments "To Sundry Refugees", and to the militia.

1292. *Id.*, J. P. Collins, Charleston. 1781-1782.

This account is much more valuable than the last because it gives the names of individual refugees from South Carolina—Col. Thomas Fletchall, William Elfe, John Doak, Capt. Paris, John Gibson, Mary Crowther, widow of a distressed refugee, etc.

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1293. *Id.*, Capt. Charles Handfield, appointed paymaster to men of ab-
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of monies issued and disbursed] to sundry soldiers drafted from
the Convention army, being the intermediate pay due them from
the days they were settled with by their former regiments to the
days they commenced pay in the corps to which they were drafted
and for Bounty Money to sundry soldiers who had been prisoners
with the rebels and made their escape into New York. Jan. 1,
1782-Dec. 24, 1783. Of little value.

1294. *Id.*, Thomas Aston Coffin of the Money by him received of the
Paymaster-General of his Majesty's Forces and of the expendi-
ture thereof as storekeeper at New York, Feb. 1-24, 1783, and
as paymaster of contingencies and extraordinaries not payable by
the Deputy Paymaster-General at the same place, Feb. 25-Dec. 5,
1783. Also at Halifax, Dec., 1783-Apr. 24, 1784.

This account contains many interesting items—payments to
refugees, allowances for widows of provincial officers, allowances
to distressed Loyalists, as well as salaries, etc., paid in course.

327. 1298. *Id.*, Col. Edward Winslow as Deputy Paymaster of Contingencies
for New Brunswick, between Oct. 19, 1785, and Nov. 9, 1787; and
as Muster-Master-General of the forces in North America from
Aug. 1, 1776, to Aug. 24, 1777, of the money by him received of
the Paymaster-General of the forces and of the issue and expendi-
ture thereof for his pay for mustering the loyalists in New
Brunswick, for pay to officers, artificers, and laborers, and for
expenses incurred in the engineer and barrack departments, for
pay to clerks, storekeepers, and others employed in the commis-
sariat for freight, wood, cartage, etc. The account is very
detailed.

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INSPECTOR OF PROVINCIAL FORCES.

335. 1338. Declaration of the account of Lieut.-Col. A. James, inspector of
provincial forces. 1777-1782.

QUARTERMASTERS.

1339-1342. Declaration of the accounts of Lieut.-Col. Bradstreet (1756-
1760), Lieut.-Col. Robertson (1757-1765), and Lieut. T. Gamble
(1765-1773), North America, and of Lieut.-Col. Irving (1760-
1765), Quebec.

336. 1343. *Id.*, Maj. William Shirreff, Deputy Quartermaster-General of his
Majesty's forces in North America, of the money by him received
of the several deputy paymasters there in pursuance of warrants
of Lieut.-Gen. Thomas Gage, Commander-in-Chief, and of the
several sums of money by him issued and paid for freight of
vessels, marching of troops, transporting of stores and provisions,
payments to artificers and laborers and sundry other contingent
disbursements. 1768-1773.

1344. *Id.*, Lieut.-Col. William Shirreff. 1773-1776, 1777-1778.

1345. *Id.*, Maj. J. Maxwell, Montreal. 1770-1772.

1346. *Id.*, Maj. J. Carden, Montreal. 1775-1777.

1347. *Id.*, Maj. T. Campbell, Canada. 1775-1779.

Inventory Description for NAC Material
held on Reel C-2971

MG 14
A.O. 1

GREAT BRITAIN: Public Record Office, A.O. 1, Declared
Accounts (in rolls)

Transcripts, 1749-1797. 10 cm. Photostats, 1749-1753,
1815-1823. 56 pages. Finding Aid No. 250.

Audit Office 1 consists of 2,541 bundles containing almost 12,000 rolls of declared accounts for the period 1536-1828. The rolls are the final accounts, presented in the Upper Exchequer, of various persons entrusted with public funds for disbursement or to meet contingent and extraordinary expenses. The class is divided into more than a hundred alphabetically arranged categories with numerous subcategories.

There is a substantial quantity of material in this class which is of American interest. Of this, the Public Archives of Canada has only copied a few selections amounting to some 21 rolls in all. The accounts copied derive from two of the A.O. 1 categories: all eight rolls of "Settlers in America", which contains the accounts of expenses incurred in transporting and settling foreign protestants in Nova Scotia, 1749-1753, and other immigrants to Upper and Lower Canada, 1815-1822; and 13 rolls from "Works (Military) and Fortifications". Those selected from this latter category contain accounts of various military officers superintending the construction and repair of fortifications and other buildings in the Canadas, Nova Scotia and Newfoundland, 1756-1797. All the accounts include summaries of each accountant's receipts, disbursements, and allowances. The rolls of Daniel Daverne and George Thew Burke provide itemized lists of the names of Upper Canada immigrants to whom payments were made on account of money deposited in England before departure. The transcripts and photostats are also available on 16 mm microfilm (reel C-2971).

Finding Aid 250 contains a list of contents for those selections from this class which have been copied by the Public Archives of Canada, as well as necessary information on the complicated process and history of declaration. Of the published aids mentioned in the MG 14 Introduction, those applicable to this class are the Guide to the Contents of the Public Record Office, I and II; List and Index of the Declared Accounts from the Pipe Office and the Audit Office preserved in the Public Record Office; Guide to the Materials for American History, to 1783, in the Public Record Office of Great Britain, II, by Charles M. Andrews; and Guide to the Materials in London Archives for the History of the United States since 1783, by C.O. Paullin and F.L. Paxson. Andrews lists the items by bundle and roll numbers only, without reference to the class number, while Paullin and Paxson use the former class number, which was A.O. 7. Certain of the declared accounts are printed in the calendars of Treasury books mentioned in the introduction to MG 15.

January 1979
B. Driscoll

British Archives