## NEW ENGLAND COLONIAL FINANCE

## IN THE SEVENTEENTH CENTURY.

THE industrial and commercial basis on which the system of self-government in the corporate colonies ultimately rested, revealed itself most distinctly in their finances. That is the point where, in all systems, economic and political institutions come most closely in contact. The estates of the colonists consisted mainly of land, of the inexpensive buildings which stood upon it and of the cattle and farming utensils which were required to stock it. In the settlements which were located on the coast were to be found small warehouses, wharves, merchant vessels, and stocks of imported goods. A few small iron mines were worked here and there. The beaver trade was, or might be, a source of income to many individuals; in some of the colonies it was such, though in New England it never reached great propor-Trade with the Indians and the sale of liquor were forms of business which especially called for control by a system of licenses. These references suggest the chief sources of income, from which, together with judicial fines, public revenue in all the colonies was derived.

It is necessary briefly to outline the system of taxation and expenditure, together with its chief administrative features, which developed in the early New England colonies. In their finances, as in all other departments of their activity, the colonies of this group resemble one another in all essential particulars. They differ only in comparatively unimportant details. The main outline of their system was the same as that of the provinces; but the divergencies between the two groups — the provinces and the corporate colonies — were greater and more numerous than those which appear among the corporate colonies themselves.

In all the colonies, provincial as well as corporate, the supply of coin was far smaller than was needed, even for their limited exchanges. The permanent excess among them of imports over exports tended constantly to draw away to Europe, or elsewhere, the supplies of coin which came through trade or were brought by pirates. Massachusetts sought to supply its need by the establishment of a mint, and its coins circulated widely among the neighboring colonies. The proprietor of Maryland caused small coins to be privately stamped in England for use in his province. On a minute scale a few other experiments of this kind were tried. But, taken all together, they did not prevent a general resort to barter.

The reversion of the colonists toward primitive conditions of life was evidenced, perhaps, more clearly by this fact than by any other. It was reflected in the financial systems of all of them. It necessitated the payment of taxes — especially direct taxes in kind. In the tax laws of the period, if they were drawn with any care, the rates at which various commodities or products common to the region would be received in payment of public dues had to be prescribed. These commodities were chiefly the cereals and other farm products, skins, cattle, and wampum; in the southern provinces tobacco and rice. In New England corn was the representative commodity; elsewhere it was tobacco. The requirement that taxes should be paid in commodities made it necessary that collectors and treasurers should keep a magazine,1 where the products could be stored until they were marketed for the government or transferred in payment of its debts. cattle were receivable, a stock-yard had to be maintained. commodities in particular were liable to deterioration while in transit, and to losses of this kind the government was continually exposed. In this way, as well as in others, the system of barter added to the financial difficulties of the colonies. In 1655, in order to spur the constables to greater promptness, they were ordered by the general court of Massachusetts "to impresse boates or carts for the better & more speedy sending in the rates according to the times appointed by lawe." 2 In order to avoid "the charge and trouble of transportation of the rates," the general court ordered, in November, 1675, that if bills for wages and

<sup>&</sup>lt;sup>1</sup> In Connecticut we hear of a proposition in 1667 to hire "a chamber for the keeping of the Country Rate in the respective towns from the time of the gathering of it till it is payd." Conn. Recs. ii, 64.

<sup>&</sup>lt;sup>2</sup> Mass. Recs. iv, 247.

other government debts were sent from the localities to the colony treasurer, he should return certificates which would enable the debtors to secure their pay from the commodities collected as rates in those same localities.<sup>1</sup>

The levy of direct taxes by the corporate colonies was a remarkable extension of the right of trading corporations in England to levy assessments on their stockholders. This practice, however, if literally followed by the Massachusetts company after its removal into the colony, would have restricted to freemen the obligation to pay taxes. But no limitation of this kind was ever observed. From the outset non-freemen were taxed equally with freemen in all the New England colonies. The principle which they aimed to follow in their systems of taxation was set forth in the Massachusetts order of 1634:

It is further ordered, that in all rates & publique charges, the townes shall have respect to levy every man according to his estate, & with consideration of all other his abilityes, whatsoever, & not according to the number of his persons.<sup>2</sup>

In 1638 the court declared that every inhabitant was liable to contribute to all charges, both in church and commonwealth, and this declaration was specially made in view of the fact that many non-freemen had refused to share in certain voluntary contributions.

New England was the home of the "rate." The country rate, the county rate, the town rate, these were the designations of the chief forms of direct taxation in all that group of colonies. It was the country rate — the tax that is of chief importance in this connection — which developed out of the assessments on stockholders. It was defined by the general court of Massachusetts in 1639 as "such rates as are assessed by order of the publique Court for the countryes occations & no other." In Plymouth the rates were levied on the inhabitants of each town "according to goods, lands, improved faculties, and personall abillities." By improved land was then meant meadow, ploughed and hoed land. In 1658 the law specified in greater detail that rates should be

<sup>&</sup>lt;sup>1</sup> Mass. Recs. v, 66. <sup>2</sup> Ibid. i, 120, 240. <sup>8</sup> Ibid. i, 277.

<sup>4</sup> Plymouth Col. Recs. xi, 42, 142, 211.

levied, though in varying proportions, on all appropriated lands whether improved, meadow, or dormant; upon cotton goods, stock employed in trading, boats and other vessels, mills, and other visible estate. The equivalent of this description, though usually in briefer terms, can be found in the records of all the other corporate colonies. In 1668 and 1669 Massachusetts carefully provided for the levy and collection of the rate even upon imported goods at the ports. Entry of such goods before officers specially appointed for the purpose was required. These acts were passed in response to complaints of inequality of taxation.<sup>2</sup>

The rate, whether it was a colony or a local levy, was a general property tax. It was levied on the entire estate, so far as it could be ascertained, of those who were liable to the tax. Occasionally slight exceptions were made,3 but the rule was as just stated. An order which was issued by the general court of Massachusetts in 1651 indicates that, then as now, merchants were able to conceal their property, and therefore the weight of the tax fell unfairly on the farmer.4 For this reason the court ordered that all merchants, shopkeepers, and factors should be assessed "by the rule of common estimation, according to the will and doome of the assessors in such cases appointed." Regard should be had to the stock and estate of the parties, in whose hands soever it might be, "that such great estates as come yeerely into the countrie may beare their proportion in publicke chardges." In the loans relating to rates the estimated values of domestic cattle were often stated in detail, but no effort was made to do the same in reference to other forms of property.

With the country rate was regularly combined a poll tax, and sometimes also a form of income tax. In the Massachusetts law of 1646, by which rates were more carefully defined than in any previous act, this statement was made:

That a due proportion may be had in all publicke rates, it is ordered that every male within this jurisdiction, servant or other, of ye age of

<sup>&</sup>lt;sup>1</sup> Mass. Recs. i, 120; ii, 213; Conn. Recs. i, 548; New Haven Recs. i, 494; ii, 581; R. I. Recs. ii, 510.

<sup>&</sup>lt;sup>2</sup> Mass. Recs. iv, <sup>2</sup> 363, 418. <sup>3</sup> *Ibid.* ii, 174.

<sup>&</sup>lt;sup>4</sup> Ibid. iv, <sup>1</sup> 37. Douglas, Columbia Studies in History, etc. i, 274.

16 years & upward, shall pay yearly into ye common treasury ye summe of 20  $d ext{.} ext{.} ext{.} ext{.}$ 

Though provision was later made for exemptions, this enactment accompanied all subsequent levies of country rates in Massachusetts. In 1647 the rate of the poll tax was increased to 2s. 6d. This was maintained until 1653, when the former rate was restored. The same combination of the poll tax with the property tax appears in Connecticut and New Haven, but not in Plymouth or in Rhode Island.

The levy on incomes was introduced in Massachusetts by the act of 1646. This was intended to reach artisans who could afford to contribute more toward the public charge than could mere day laborers. According to the law of 1646 artificers who received 18d. per day in the summer time should pay 3s. 4d. annually in excess of their poll tax, while smiths, butchers, bakers, cooks, victuallers, and the like, if they were not disabled by sickness or infirmity from exercising their callings, should pay in proportion to their incomes.3 The express intention of the law was to tax the incomes of this class proportionably to the levy which was imposed on the estates of other men. This feature of the Massachusetts system was favored by other colonies; it was incorporated in the Connecticut code of 1650 and the New Haven code of 1656.4 No trace of it appears in Plymouth or Rhode Island. How long the tax was continued in Massachusetts it is impossible to tell.

The country rate as originally levied was a lump sum, which was distributed by the general court in the form of quotas among the towns. In September, 1630, the magistrates at Boston ordered that £50 should be collected for the support of the two captains, Patrick and Underhill, and each town was assigned its proportionate quota. In September, 1634, the general court ordered a similar levy for general public purposes, and it was distributed in the same way.<sup>5</sup> This was originally the form of en-

<sup>&</sup>lt;sup>1</sup> Mass. Recs. ii, 173, 213; iv, 155. Douglas, op. cit. 277.

<sup>&</sup>lt;sup>2</sup> Conn. Recs, i, 548. New Haven Recs. i, 494; ii, 581; Howard, Local Const. History of the United States, 342.

<sup>3</sup> Mass. Recs. ii, 173, 213.

<sup>&</sup>lt;sup>4</sup> Conn. Recs. i, 549; New Haven Recs. ii, 582. 
<sup>5</sup> Mass. Recs. i, 77, 129.

actment in all corporate colonies. It devolved upon the towns the task of assessment and collection. It appears to have continued as the form of levy in Plymouth as long as that colony had a separate existence.¹ It was adapted to the relatively independent position of the towns in Rhode Island, and to the unusually loose administrative methods which obtained there. In that colony the rate seems to have continued in this crude form until about 1695.² From a single reference in the records it may be inferred that the assembly, sometimes at least, ventured a "guess" that a penny or a farthing in the pound, as the case might be, would yield the needed sum.³

In Massachusetts, however, beginning in 1646, definite provision was made that the country rate should be a tax of one penny in the pound on all visible estate in the colony. Though the towns still continue to be units of levy, the quota system disappears. A common levy was made throughout the colony. The same form of rating was introduced in Connecticut as early as 1650, and by or before 1656 it went into force in the colony of New Haven.<sup>4</sup> By this process the country rate came to mean in any colony, at any given time, a definite amount of revenue. Given a certain list of taxables and a certain valuation of their estates, the amount of revenue which would result, provided it was all collected, would be a fixed sum. It was this sum which the New England legislators had in mind when they voted "a. rate." The sum was as truly a fixed one as was that which the English government had in view when in the later middle age it levied a tenth and fifteenth. When a smaller sum was required, a fraction of a rate, for example a half-rate, was levied. Sometimes one or more farthings in the pound, instead of the full penny, was levied. When a larger sum was required than that yielded by a single rate, a multiple of the rate was levied. During Philip's war as many as nine or ten rates were levied by Mas-

<sup>&</sup>lt;sup>1</sup> Plymouth Recs. iv, 77, 91; R. I. Recs. i, 384, 395, 416. Also a number of rates which follow in this and the next volume for the payment of the charges of John Clarke as agent.

<sup>&</sup>lt;sup>2</sup> R. I. Recs. iii, 275, 300; Arnold, i, 534.

<sup>&</sup>lt;sup>3</sup> R. I. Recs. ii, 510.

<sup>&</sup>lt;sup>4</sup> Mass. Recs. ii, 173. See the Codes of Connecticut and New Haven.

sachusetts at once. In 1680 four rates were levied, two to be paid in money and two in corn. In 1681 two and one-half rates were levied; in 1683, two rates; in 1684, two rates in money and one in country pay. In Connecticut at the same period the appropriation increased in a similar manner. In 1675 a rate of 12d. in the pound, in 1676 one of 18d., and in 1677 another of 8d. were levied.

It is a curious fact that every increase in the number of rates which were levied was accompanied by a corresponding reduplication of the poll tax, which always formed a part of the general levy. It might be doubled or trebled; in such a crisis as that of Philip's War it might be increased tenfold. Under such circumstances it became very burdensome, and not unnaturally called forth protests from those who suffered from its imposition.<sup>3</sup>

The administrative process which was necessitated by the imposition of the country rate, was the preparation of the list of taxables, with the estates which they possessed at their estimated value, the correction of these lists, the issue of warrants in accordance with them, and the collection of the tax.

The earliest comprehensive act concerning the mode of levying rates in Massachusetts was that of 1646, reënacted in 1647, 1651, and 1657. The treasurer should issue a warrant to the constable and selectmen of every town requiring the constable to . call together the inhabitants of the town. When assembled they should choose one of their freemen, who as a commissioner with the selectmen should make a list of all males in the town who were sixteen years old and upwards and an estimation of their real and personal estates. In the first week in September of every year the commissioners of the several towns in each shire should meet at the shire town, bringing with them the above lists, and there they should be examined and perfected. Then the lists should be sent to the colony treasurer, and the treasurer should issue warrants to the constables of the several towns to collect the specified sums.<sup>4</sup> In 1665 an act was passed providing that merchant strangers, who had been attempting to escape tax-

<sup>&</sup>lt;sup>1</sup> Mass. Recs. v,<sup>2</sup> 415, 464; v, 45, 76, 81, 88, 139, 296, 324, 417, 454.

<sup>2</sup> Conn. Recs. iii, 493.

<sup>3</sup> Douglas, op. cit. 278.

<sup>&</sup>lt;sup>4</sup> Laws, ed. of 1887, p. 25.

ation by bringing in goods and selling them and leaving the colony between the making up of the tax list of one year and that of the succeeding year, should be assessed by the selectmen of the towns where they were, and according to the value of cargoes they should bring; if they refused to declare these, they should be taxed according to a single rate at any time of the year when they should be present "by will and doom."

Substantially the same system of assessment existed in the other colonies of the group. In Plymouth each town was required to choose two or three men, who should make a list of the ratable estates of the town. When it had been prepared, the town was called together to hear the list read. After the necessary corrections had been made, as the county had not developed in this colony the list was submitted directly to the general court in June of each year. By it the treasurer was ordered to issue warrants ordering the constables to collect.1 In Connecticut the town lists had first to be examined and equalized by the commissioners of all the towns in the respective counties, and then they were submitted to the general court. In the colony of New Haven either townsmen, or men specially appointed for the purpose, could prepare the list in each town. The lists must be submitted to the May court by the deputies from the respective towns. Each plantation should collect its country rate and pay it to the colony treasurer, as directed by the general court.<sup>2</sup> In Connecticut, at least, towns sometimes neglected to submit their lists, and had to be threatened with fines.

Until 1673 no express regulations seem to have been made by Rhode Island concerning the subject. In the briefest possible terms the towns were ordered to raise their quotas. In the last-mentioned year, apparently forced in part by the repeated failure of their efforts to raise a fund with which to pay John Clarke for his services as agent in England, a rambling, ill-drawn act was passed on the subject of the collection of rates.<sup>3</sup> This act left it to each individual, under an order from his town, to report his

<sup>&</sup>lt;sup>1</sup> Plymouth Recs. xi, 166, 219, 241. A typical order of the general court for the levy of a rate is that of June 7, 1665. *Ibid.* iv, 91.

<sup>&</sup>lt;sup>2</sup> Conn. Recs. i, 549; ii, 48; New Haven Recs. ii, 581, 582.

<sup>&</sup>lt;sup>3</sup> R. I. Recs. ii, 510.

ratable estate. If it should be found by the general assembly that parties — possibly whole towns — had not rated themselves or had not reported the fact, it might appoint men "to guess at their estates, and rate them as they should have done themselves." That all the colonies found difficulty in securing the payment of rates, is shown by their repeated orders on the subject. The right to collect by distraint was generally given to constables. But personal influence or indifference often rendered all efforts ineffective. As might have been expected, Rhode Island had more difficulties in this respect than the other colonies, and her administrative system continued to be too weak to overcome them.

In two of the New England colonies, Massachusetts and Connecticut, counties developed during the seventeenth century. When the revenue which was yielded by the county court in the form of fines and costs failed to meet the necessary expenses, the justices of the court were empowered to levy a rate. The county rate was similar in every respect to the country rate, and the method of assessing and collecting the two was the same. In Massachusetts an elected county treasurer received the revenues, whether in the form of fines, dues, or tax. When a rate was levied, the treasurer issued the warrants under an order from the county court. He was bound annually to account to the court for his use of the funds. With the levy of the country rate the counties had no concern, except as areas for equalization.

The direct taxes were not the only source of colony revenue. In all of them a system of indirect taxation existed as well. They all, with the exception of Rhode Island, resorted to export and import duties and to the excise. About 1645 a tonnage duty was for a brief period levied by Massachusetts.<sup>2</sup> In 1667 and 1679 that colony again levied a tonnage duty, making it payable in the former case in powder and in the latter case in money at the rate of 15. per ton on vessels which traded to and from its ports, but which were not owned in the colony. This was a form of duty which was ultimately resorted to by all the colonies,

<sup>&</sup>lt;sup>1</sup> Mass. Recs. iv, <sup>1</sup> 184, 259. In Connecticut, under an order of 1671, the county treasurers were appointed by the county courts. Conn. Recs. ii, 163.

<sup>&</sup>lt;sup>2</sup> Mass. Recs. ii, 107, 131.

and the revenue from it was in very many, if not most, cases used for the maintenance of fortifications. In 1632 Massachusetts imposed a duty of 12d. per pound on beaver that was bought from the Indians; but three years later the act was repealed. Like the beaver trade itself, this form of tax played no great part in the commercial or fiscal systems of the New England colonies.

In 1636 an import duty of one-sixth their value was laid on fruits, spices, sugar, wine, liquors, and tobacco, and for those who intended to retail these commodities the rate was doubled.¹ Commodities in transit and wine which was bought for use by the churches in the communion service, were not subject to this duty. This was the beginning of the system of customs revenue in New England.

With the Puritans the tendency toward police regulations for the repression of drunkenness was strong, though it by no means went as far as to discourage the liquor traffic as a whole. neutral attitude led naturally to the introduction of the excise on the retailing of liquors. In 1644 the first act on the subject was passed by Massachusetts. The next year it was revised, and a customs duty on wine imported for sale was combined with the excise. The duty was an ad valorem rate of one twenty-fourth while the excise was an additional one-twentieth. In 1648 specific duties, varying with the place of origin of the product, were substituted for the uniform ad valorem rates. In 1668 cider, mumm, ale, and beer were added to the list of excisable liquors, these all being domestic products.<sup>2</sup> This combination of duties remained as a part of the fiscal system of Massachusetts throughout the colonial period. In 1668 the list of imported commodities which were made subject to duty was greatly increased so as to include not merely wines and liquors, money, plate, bullion, salt, but provisions and merchandise in general. The rate was two per cent ad valorem. During Philip's war the rates of duty on wine and brandy were doubled.3

Plymouth levied export duties on a number of its domestic products — on boards and planks, barrel and hogshead staves and

<sup>&</sup>lt;sup>1</sup> Ibid. i, 186.

<sup>&</sup>lt;sup>2</sup> Ibid. ii, 82, 106, 246; iv, 2 365; Colonial Laws, 1887, 69.

Mass. Recs. v, 138.

headings; on tar, oysters, and iron. This policy was continued from 1662 to the period of the absorption of the colony in the Dominion of New England.¹ At about the time when both Massachusetts and New Netherland were resorting to the excise on the retail of liquors, Plymouth also imposed it, adding tobacco and oil to the list.² The immediate object sought was to secure means for defraying the charges of the magistrates' table, but the older officials of this colony may well have remembered the prominent place which was occupied by the excise in the fiscal system of the Netherlands.

Interest attaches to the experiment of Plymouth with a government monopoly in the mackerel fishery at Cape Cod, and also to the enforcement of its royalty over drift whales. In 1646, when the excise was first enacted, a license fee was imposed on fishing at the Cape. In 1661 the rate for non-residents was fixed at 6d. per quintal. In 1670 inhabitants of the colony were required to pay 6d. per barrel for mackerel brought to shore there, and strangers, 1s. 6d. per barrel. A water bailiff was specially appointed to collect the impost and enforce the act. In 1677 the colony leased its privileges in this fishery for seven years at £30 per year. In 1684 the treasurer was ordered to lease the fishery for another period of years; 3 and it was leased, though the contract was broken by the lessor before the period had elapsed. For a time the trade to the Kennebec river seems also to have been leased by the colony, but the revenue from that source was temporary and very slight.

On the subject of drift whales there was repeated legislation. In 1652 it was ordered that,

whereas the publicke charges of the colonie are encreased and whereas by God's providence many whales and other fishes are cast on shore in many ports of this Jurisdiction, out of which the court sees reason to require some part of the Oyle made of them,

one barrel of merchantable oil from every whale thus cast or brought on shore should be delivered to the colony treasurer

<sup>&</sup>lt;sup>1</sup> Brigham, Laws of New Plymouth; Plymouth Recs. xi, 132, 134.

<sup>&</sup>lt;sup>2</sup> Ibid. ii, 101, 103, 105; xi, 51.

<sup>&</sup>lt;sup>3</sup> Ibid. xi, 131, 228, 231; v 244; vi, 132, 218.

by the town on whose shores the whale was found. Four years later the town was required to deliver the oil at its own cost at the Boston market. Later still it was proposed to allow the towns to lease this business, but this plan was not executed.

In Connecticut and New Haven the import duty and the excise on liquors were combined in much the same way as in Massachusetts. But in neither of these colonies, during the period under review, was the tariff list extended to include imported commodities in general. With the exception of an import duty on tobacco, which was imposed by Connecticut in 1662, wines and liquors were the only imports on which duties were levied.<sup>2</sup>

In the accessible records of Rhode Island no reference to a customs duty appears until 1700, when a rate of five per cent was imposed upon goods which were imported for sale by persons who were not inhabitants. No provision was made in the act for a custom house, but the duty was made payable to the clerk of the town where the importer or pedler appeared with his goods for sale. He must also submit a true inventory of his goods under oath to the assistant, justice, or warden of the said town. The penalty of violating the act was forfeiture, the same to be enforced by the town sergeant, and return thereof should be made to the recorder of the colony. No provision whatever was made for a custom house for the colony. It is safe to say that nowhere, even among the laws of Rhode Island, were the powers of the town extended farther beyond their customary sphere than in this instance.3 We are told that many orders were issued for the levy of an excise in Rhode Island, but of these only the act of 1669 appears to have survived.4

By the first act imposing a customs duty in Massachusetts provision was made for a collector, though the title was not conferred in the law. He was to be appointed by the governor and council,

<sup>&</sup>lt;sup>1</sup> Plymouth Recs. xi, 61, 66, 114, 132, 138, 207.

<sup>&</sup>lt;sup>2</sup> Conn. Recs. i, 332, 380, 383, 396; New Haven Recs, ii, 145, 591. The duty on tobacco was imposed in order to check its importation from the southern colonies, while really in transit for Europe. The act had as its ostensible purpose cooperation with England in the enforcement of the acts of trade.

<sup>&</sup>lt;sup>3</sup> R. I. Recs. iii, 422.

<sup>4</sup> Ibid. ii, 252.

and was empowered to have deputies. He was put under oath.1 He should survey all vessels in the harbors of the colony, and search all warehouses and places where goods subject to the duty might be stored. Forfeiture of the goods was made the penalty for smuggling. The sums collected by the customs officers must be paid over to the treasurer of the colony, and with the lastnamed officer rested the authority to levy by distress, if payment was unduly delayed or was refused. The act of 1636 provided that the collector should receive as his reward one-third of what he collected. After 1648, however, the collection, first of customs on wines and later of those on all other liquors, together with the excise, the fur trade, and the sale of ammunition to the Indians, was farmed out for periods of three or five years. first the sum of £120 per year was paid by the farmer for the privilege, but the sum was gradually increased until, in 1668, £600 per year were offered.<sup>2</sup> Under this system the farmers were the collectors, and they were concerned with the excise as well as with the customs.

According to the law of 1645 the invoices of imported liquors had to be sworn to before the governor or deputy governor, while by the law of 1648 stricter regulations were made concerning the duties of the collector. These were slightly modified both ten and twenty years later, the chief officer, in imitation of English usage, being known as the customer, and his deputies as searchers and waiters. Constables and other officers were required to assist them in the work of search and seizure.<sup>3</sup>

In Connecticut, by the act of 1659, customs officers were designated for nine settlements along the River and Sound, and the fees which they were to receive for their services were specified.<sup>4</sup> As time passed offices of this class were limited to the two or three leading ports on the Sound.

In all the colonies, with the possible exception of Rhode Island,

<sup>&</sup>lt;sup>1</sup> The oath of Bendall, the first "customer," is in Mass. Recs. ii, 284. See ibid. iv, <sup>1</sup> 10, 193.

<sup>&</sup>lt;sup>2</sup> Ibid. iv, <sup>1</sup> iii, 112, 327; iv, <sup>2</sup> 315, 366, 398, 495. Richard Way, who took the contract at the last-mentioned sum, three years later, had to plead for an abatement in order to prevent a total loss of his profit.

<sup>&</sup>lt;sup>3</sup> Mass. Col. Laws, 1887, 68.

<sup>4</sup> Conn. Recs. i, 332.

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defence was the principal object of expenditure. This involved the payment of wages of soldiers and officers, payment for their supplies, for such stockades or forts as might be built by the colony, pensions and other forms of support for wounded soldiers and their families and for the families of those who had been slain. The support of the militia captains appears among the earliest objects of appropriation in Massachusetts. In September, 1634, the treasurer was ordered to furnish such money as the commissioners of defence should require. A year later Ludlow was expending money on Castle island for which he was ordered to account to the treasurer and Mr. Nowell. For these purposes personal service was also impressed, and that on a considerable scale, in 1635. Many instances occur of the advance of money to towns to be used by them in building breastworks or other defences. It was in 1637, to meet the debts incurred on the Pequot expedition, and as the result of other measures of defence, that a rate of £1000 — the largest at that time levied was imposed.

Each of the successive expeditions against the Indians of course occasioned votes of supplies by all the colonies concerned. expedition of 1645 and the preparations for that of 1664 against the Dutch, occasioned such appropriations.1 Toward the former expedition Plymouth appropriated £70. Of this nearly one-half was to be paid by the towns directly to their soldiers, and the remainder was to be expended through the office of the colony treasurer.2 The earliest rates which were levied by the river towns were intended to meet the cost of the expedition against the Pequots. The building and repair of the fort at Saybrook was another important object of expenditure.3 Charges for the maintenance of the fort and of the castle in Boston harbor appear at frequent intervals in the records.<sup>4</sup> The most detailed among the yearly acts for the levy of rates in Rhode Island was that of 1667 for the improvement of the defences of Newport, and to repair the arms of its inhabitants and secure a new supply.<sup>5</sup> A

<sup>&</sup>lt;sup>1</sup> Mass. Recs. i, 129, 138, 158, 165, 209; ii, 124; iv, <sup>2</sup> 121, 123.

<sup>&</sup>lt;sup>2</sup> Plymouth Recs. ii, 91. <sup>3</sup> Conn. Recs. i, 11, 12, 95, 139, 161, 235.

<sup>&</sup>lt;sup>4</sup> Mass: Recs. i, 231; ii, 255, 260; iii, 5; iv, 281; v, 204, 222. R. I. Recs. ii, 196.

part of the cost of supplying arms was in all the colonies imposed on the towns, but a colony magazine was also in most cases maintained. Cannon were purchased by the colony.

It was in connection with Philip's war that expenditures for military purposes attained by far their largest development. This has been indicated in what has already been said concerning rates. In March, 1676, Plymouth levied by quotas on the towns what was for her the unprecedented sum of £1000. This was to be expended in clothing and provisions for the soldiers. Shortly after this the sum of £121, 10s., which had been contributed by "Christians in Ireland" for the relief of those who had been impoverished by the war, became available, and was distributed among the towns. Rehoboth and Dartmouth received the largest share. In June, 1677, a committee was appointed by the general court to hear claims against the colony on account of the war and report, so that the debts of the colony might be known.1 According to accounts which were submitted to the Commissioners of the United Colonies, Plymouth, through its towns and through the office of the colony treasurer combined, had expended £.11,743 upon the war. Massachusetts reported an expenditure of £46,292.2 Three rates, which were levied by Connecticut during the years 1675 to 1677, yielded a total of £23,185.

The extent to which Plymouth, during and after the struggle, devoted its resources to the support of those who had suffered injury or loss in consequence of it, is remarkable. On that occasion a pension system was developed on a larger scale than appears elsewhere during the entire colonial period. Plymouth, as early as 1636, had enacted that if any one should return from military service maimed, he should be maintained by the colony for life. During Philip's war she made many grants to wounded soldiers and to the widows and families of those who were slain. In October, 1675, £60 were granted to Theophilus Witherell, who had been wounded in the war and made a cripple for life. By the same court £10 from the profits of the fishery at Cape Cod were granted to the widow and children of John Knowles,

<sup>&</sup>lt;sup>1</sup> Plymouth Recs. v, 191, 222, 234; vi, 118.

<sup>&</sup>lt;sup>2</sup> Recs. of the United Col. in Conn. Recs. iii, 492, 493, 502.

<sup>&</sup>lt;sup>3</sup> Plymouth Recs. xi, 182.

who was a recent victim. Two other widows received grants at the same time.<sup>1</sup> Many other similar instances might be cited. A special grant of land was made to Captain Gorham for his services.

The Massachusetts court, in October, 1678, granted to Richard Russ, who had been wounded in the war, the sum which the curing of his wounds had cost him.<sup>2</sup> Several other cases of such grants are recorded, but they are not relatively so numerous as in Plymouth. Rewards for public service in Massachusetts, whether rendered in peace or war, not infrequently took the form of exemption from rates, or the grant of special gratuities. This leads directly to the consideration of another object of expenditure, the reward or salaries of public officials.

A generation or more passed after the founding of the New England colonies before what can be called a salary system began to develop. Gratuitous service, or service without definite expectation of reward, was long rendered by many of the early magistrates of those colonies. In New England, as among the other colonies, fees formed an important part of official reward, especially for all who were in any way connected with judicial business. As a class the clergy were the first to receive salaries. Magistrates and clergymen were also regularly exempted from the payment of rates. Special services, whether in war or in civil life, were not infrequently followed in Massachusetts by exemption from rates. In 1636 Nowell, the secretary, was permanently exempted from their payment. After the Pequot war Stoughton was exempted for one year. In 1639 the property of Cradock was exempted, because of the expense which he had borne in the building of a bridge. In 1653, the estate of Governor Dudley was exempted from a rate. In 1668 the people of Marblehead, because of a poor fishing season and of the charge which the town had incurred in building a battery, were exempted from a single rate. Certain inhabitants of towns which suffered severely in Philip's war were temporarily exempted; for example, residents in Medfield and Hatfield. The town of Lancaster was

<sup>1</sup> Ibid. v, 177, 241, 271; vi, 18, 32, 40, 52, 65, 88, 93, 106, 130, 188.

<sup>&</sup>lt;sup>3</sup> Mass. Recs. v, 206,264, 280, 282, 283, 298.

exempted by order of 1682 for two years. Its share in two rates was allowed to Sherborn as an aid toward the building of a meeting-house for the town and a house for the minister. In response to a petition the selectmen of Boston, in February, 1684, were empowered to abate the rates of such as had suffered by the recent fire. In 1685 John Fiske of Wenham, because he had been disabled by wounds in the late Indian war, was permanently exempted from country rates.<sup>1</sup>

Reward for public services also took the form of special grants. This was the germ from which the system of salaries developed. At the May court in 1632 Winthrop, who had been granted no salary, stated that he had received gratuities from individuals and from several towns; but he did so with trembling, because of God's law and of his own infirmity.2 He declared that he would take no more, except from assistants or from particular friends. In July of the following year, it was voted to give him £150 toward his charges for the year, and that he be repaid the sum - between £200 and £300 — which he had advanced for the payment of officers' wages and to meet other public charges. September, 1634, through a committee which was appointed to audit his accounts, Winthrop reported that, during the four years of his official service, he had expended £1200 in excess of what would have been necessary if he had remained in private station. In return he had received his salary of £150 and gratuities to the amount of £100 more.3 He made no demand, however, for a salary. In 1636 a stipend was fixed on the marshal which, with his fees, would amount to £40 per year. In 1637 £100 was allowed as the governor's salary, "the same allowance to be given to the succeeding governor as a settled stipend." In 1638 it was enacted that each town should bear the charges of its magistrates and deputies during the sessions of the general court, and the daily rate of their wages was fixed. The next year it was ordered that the cost of their "diet and lodging" should be paid out of the revenue from the fines. Thus a practice was established in reference to these items of expenditure which was widely followed

<sup>&</sup>lt;sup>1</sup> Mass. Recs. i, 182, 215, 257; iv, 174; iv, 377; v, 182, 188, 341, 345, 433, 471.

<sup>&</sup>lt;sup>2</sup> Winthrop, Journal, i, 92; Mass. Recs. i, 106.

<sup>&</sup>lt;sup>3</sup> Mass. Recs. i, 130.

by the colonies. In 1644 the governor was receiving a salary of £100. In 1645 the deputy governor was receiving an allowance of £50. From time to time gratuities were added to these sums. When agents were sent to England, their expenses were paid and they received special remuneration. This was the practice in all the colonies.

In 1653 something which might be called a salary system was established by law, as a means, however, of reducing rather than increasing expenditure.2 This provided that magistrates who had been in office ten years should be allowed £30 per annum, and from this should pay all their expenses while in attendance on courts. Magistrates who had served less than ten years should receive £20 per annum; persons who hereafter should be appointed to the magistracy should receive £15 a year. The governor should be paid, "from year to year," £120, and this was for himself and his "attendants." The salary of the secretary was fixed at £45. In 1651 the allowance of the secretary was fixed at  $f_{40}$ . In addition he was entitled to fees for transcribing documents for the towns and individuals.3 In 1659 his salary was increased to £60 per year. That of the surveyor general had been fixed, as two years before, at £5 per annum. The charges of the county courts, including judges, juries, and officers, must be met from the actions arising in those courts.4 The wages of jurymen were prescribed in this act. Towns should continue to pay the wages of their deputies to the general court, but towns of not more than thirty freemen might send deputies or not, as they chose. In 1654 the salary of the clerk of the deputies was declared to be £16 per annum, he bearing the expense of his food and lodging.<sup>5</sup> We know that Commissioners of the United Colonies received wages for their services. The inference is that officers like the treasurer, who were not mentioned in this act, were supported by fees, receiving, it may be, an occasional gratuity in addition. The rates of fees were, in all cases and in all

<sup>&</sup>lt;sup>1</sup> *Ibid.* i, 182, 215, 228; ii, 53, 116, 136, 165, 194, 271; iv, <sup>1</sup> 4, 35, 46, 65, 66, 68, 74; iv, <sup>2</sup> 75, 88, 113.

<sup>2</sup> *Ibid.* iv, <sup>1</sup> 154.

<sup>3</sup> *Ibid.* iv, <sup>1</sup> 63, 301.

<sup>&</sup>lt;sup>4</sup> *Ibid.* 185. The rates of salary had not been greatly changed when Randolph was in Massachusetts in 1678. Toppan, Randolph, iii, 11.

<sup>&</sup>lt;sup>5</sup> Mass. Recs. iv, <sup>1</sup> 206.

the corporate colonies, determined by the general court or by officials whose responsibility to the court was clear and definite. Under the corporate system the question of fees, which caused so much dissension between the executives and assemblies in the provinces, could not arise.

It thus appears that salaries in colonial Massachusetts were very moderate, and in the gross they amounted to only a small sum. They were, however, supplemented by some fees and by gratuities. But of greater importance than the gratuities in money were the grants of land which were repeatedly made to leading magistrates and their favorites, especially to Winthrop, Endicott, Bradstreet, Symonds, and Rawson; so also to a less extent to others. Land was the form of wealth in which the colony could most easily discharge its obligations. Its bestowment did not increase taxation or lessen revenue. Symonds and Leverett were also buried at the public expense.

In the early records of Plymouth colony entries appear to the effect that wages of officials should be paid in commodities, at certain rates, but the amount of wages and the officers to whom they were paid are not specified. While in session, the magistrates were boarded and lodged at the public expense. To the contracts which were made with private parties relating to this, several references appear. As in the other colonies, gratuities were bestowed as rewards for unusually prolonged or faithful service. In 1651 and 1652 a gratuity of £20 was granted to Mr. Collier, who had long been an assistant and did much public business. In 1650, because of his advancing age and his continued occupation with business, he was allowed a servant at the public expense.2 In 1660 £10 were granted to John Alden, whose estate was small, but who for many years had devoted himself to the service of the colony.3 Among the propositions which were considered in 1665 was one to the effect that the governors should thereafter be allowed £50 or £60 per annum, and that the assistants — five in number — should receive £20 yearly and bear their own charges.4 The plan was not adopted. In 1673, however,

<sup>&</sup>lt;sup>1</sup> Plymouth Recs. iii, 120; v, 38, 124; vi, 93.

<sup>&</sup>lt;sup>2</sup> Ibid. ii, 169; iii, 14, 51, 74, 166.

<sup>&</sup>lt;sup>8</sup> Ibid. iii, 195. <sup>4</sup> Ibid. iv, 102.

the sum of £50 was granted to Governor Josiah Winslow, as "his sallery or gratuity . . . for this present year." The form of this grant shows very clearly how gratuities developed into salaries. When the gratuity became the subject of regular annual grant, it was a salary. Not until about 1690 do we have proof that a salary system existed in Plymouth. In that year allowances were made to the governor, the deputy governor, the secretary, to each of the assistants, to the chief marshal and the under marshal.² The deputies, in Plymouth as elsewhere, had long received daily wages.

Reference to the other New England colonies will involve mainly a repetition of what has been stated concerning Massachusetts and Plymouth. In all of them the advance was through gratuities to salaries, and the sums involved were very small. The governor was the officer who first received a salary. Grants were also made after 1660 in Connecticut to the secretary, the treasurer, the deputy governor, the marshal. The records of New Haven refer only to definite annual grants to the governor and deputy governor. About 1670 £150 was the customary salary of the governor of Connecticut. The governor of New Haven never received more than £50 per year. The backwardness of Rhode Island in such matters is illustrated by a vote of the assembly in 1698.

This Assembly having considered the great charge and expense that our Honored Governor is daily at on the Colony's concerns, have enacted . . . that there shall be added to the Governor's sallary the sum of twenty pounds per annum, so that the whole sum shall be thirty pounds, to be paid out of the Generall Treasury upon demand.

The salary and other expenses of agents who were sent to England, were burdens which all the colonies had occasionally to bear. In a few cases such outlays were met by private contribution, but the agency came generally to be regarded as a public function, the cost of which must be met from the treasury of the colony.<sup>4</sup> The object of such expenditure being remote, the colo-

<sup>&</sup>lt;sup>1</sup> Ibid. v, 124. <sup>2</sup> Ibid. vi, 245.

<sup>&</sup>lt;sup>3</sup> R. I. Recs. iii, 345

nists often met it with less willingness than they did other costs of government. But the expenditures of Governor Winthrop in procuring the charter of 1662 were met by a special rate for three years of a penny in the pound. We are told, however, that many were unwilling to pay Mr. Whiting for his services on behalf of Connecticut in 1686.¹ Rhode Island failed to pay all the expenses of Roger Williams, while a bill of John Clarke for services as agent in procuring the Rhode Island charter of 1663 remained unpaid when he died in 1676. Proof is lacking that it was ever paid. Repeated efforts were made by the levy of rates and the appointment of committees to secure the payment of this debt, but the independence of the towns, combined with general indifference, proved stronger than the sense of public obligation.²

In the Puritan colonies the support of the ministry, the building and repair of churches and the support of schools, were regular objects of public expenditure. This burden, with the building and repair of roads and bridges, the building and repair of jails, the care of the poor and the support of local officials and courts, rested mainly on the localities. Laws making such expenditures obligatory abound. But on occasion supplementary grants were made from the colony treasury. By Massachusetts, in 1640, the ferry between Boston and Charlestown was granted to Harvard College. The original grant of money by the general court for the founding of the college was £400, one-half of which was to be paid when the work was finished. The payment of this grant, however, fell greatly into arrears. Later, grants were made for the support of the president, and for other expenses of the college, a few of them being in the form of land. But the college was chiefly supported by contributions from the four distinctively Puritan colonies and from England. In 1655 a project was broached for the establishment by similar means of a college at New Haven; but it came to nothing.3

Under the act of 1642 the towns of Massachusetts began their

<sup>&</sup>lt;sup>1</sup> Conn. Recs. ii, 231; iii, 237.

<sup>&</sup>lt;sup>2</sup> R. I. Recs. ii, 77-80, 131, 181, 514; iii, 22; Arnold, i, 313.

<sup>&</sup>lt;sup>3</sup> Mass. Recs. i, 183, 304; iv, 1 30, 91, 178, 186, 312, and many later entries stating the grants of salary to the president; Quincy, History of Harvard College, i. 22, 27, 31; Clews, Educational Legislation and Administration of the Colonial Government.

expenditures for elementary and grammar schools, the same policy being followed in the other three colonies. Special efforts were made for the founding of a colony grammar school at New Haven, the general court conditionally appropriating £100 for the purpose. But this scheme did not prosper. Massachusetts occasionally made grants of land for the endowment of grammar schools, and Connecticut, in 1672, set apart six hundred acres of. land in each to be used for this purpose.1 In 1671 the general court of Plymouth voted to devote the revenue which arose from fishing at the Cape to the support of a free grammar school at the town of Plymouth. With this fund a school was soon started. In 1678 a grant of £10 was made toward the support of a school at Rehoboth. Grants came regularly to be made out of the fund from the fishery, both to the schools in these towns and to one in Duxbury.2 The support of both the grammar and the elementary schools continued to be mainly a local charge. Towns which failed to maintain them, as required by law, were liable to fine. Of activity on the part of the colony government in Rhode Island in support of education, we hear nothing.

For the purposes of the present discussion it is not necessary to refer at greater length to local revenues or expenditures. The chief objects of colonial expenditure have been sufficiently reviewed. In addition service was rendered to the colony by messengers who were sent to the Indians or to other colonies, by persons who furnished entertainment or means of conveyance for officials or agents of the colony when in the public service, by those who assisted in emergencies like that of the hue and cry, by laborers on public works of all kinds. An instance of a large extraordinary payment is that which was imposed on the River Towns by the purchase of Saybrook. In Massachusetts a clergyman or magistrate was occasionally paid a sum for answering some heretical publication or producing a specially valued book. The services of the clergy as advisers or of others in preparing codes of laws also called for special recognition.

Payments from the colony treasury had therefore to be made

<sup>&</sup>lt;sup>1</sup> New Haven Recs. ii, Index under Education and Schools; Conn. Recs. i, 554; ii, Index, Schools.

<sup>&</sup>lt;sup>2</sup> Plymouth Recs. v, 107, 259; vi, 19, 31, 81, 102; xi, Index, Schools.

each year in small sums to a considerable number of individuals who, taken together, had performed a large variety of miscellaneous services for the public. The general courts, however, were not in the habit of passing annually a single itemized appropriation act, as came to be the custom in some of the provinces. Scattered through the court records, particularly of Massachusetts, appear special orders for the payment of sums to a designated individual and for a specific service. These orders were often framed in response to petitions. John Ruddock petitions · for payment for the services of himself and horse on a journey on behalf of the colony to Connecticut, and payment is ordered.1 Specific sums are granted for meals and lodgings of magistrates, deputies, or governor's men, as the case might be.2 Payments are ordered in similar form for arms and ammunition. and wages, not only of officials but of those who are engaged on building or repairing a prison, a fort, or other public structure, are usually stated in precise form. The general assembly of Rhode Island in May, 1664, for example, ordered four payments, each for a distinct and specific service. More than twenty such payments were ordered during the session of October 26, 1670.3 Entries of this kind are not so common in the records of the other corporate colonies, but such fragments of treasurers' accounts as have been preserved indicate that payments were made in the same specific form.4

In many, if not most, cases the objects for which rates were to be expended were not definitely stated in the orders for their levy. The purpose of the regular annual rate was very often stated to be the payment of the debts of the colony. When a rate was levied for a specific purpose, as the outfit of a military expedition, the fact was usually stated in the order.

In the corporate colonies the official who had immediate charge of the revenue from all sources and of its expenditure was the treasurer. As there was no private or territorial revenue, distinct from that which went into the public chest, the office of receiver general does not appear. In the case of the Massachu-

<sup>&</sup>lt;sup>1</sup> Mass. Recs. iv, <sup>1</sup> 191.

² Ibid. ii, 116, 117.

<sup>&</sup>lt;sup>3</sup> R. I. Recs. ii, 51, 365.

<sup>&</sup>lt;sup>4</sup> See especially the Records of Plymouth.

setts company the office of treasurer existed in England. there annually elected by the general court of the company. continued to be so elected after the removal into Massachusetts, and the same was the practice in all the other corporate colonies. William Pynchon was the first treasurer of the colony of Massachusetts of whom we have record, though we do not know when he was elected. In September, 1634, William Coddington took the oath of office as treasurer. He was succeeded in 1636 by Richard Dummer, and in 1637 by Richard Bellingham. lingham was the next year chosen an assistant, but whether he was continued in the office of treasurer, the record does not state.2 Both Richard Russell and James Russell held the two offices at the same time.3 But no record of another election of treasurer appears until 1640, when William Tyng was chosen. He was annually reëlected until 1645, when Richard Russell was chosen in his place.4 The latter also was annually reëlected till his death in 1676, probably the longest tenure of the same office in the history of Massachusetts as a corporation. In 1677 Captain John Hull was chosen treasurer, holding the office until 1680, when James Russell, the son of the former treasurer, was elected as his successor and continued in the office until the dissolution of the corporation.<sup>5</sup> In Plymouth Miles Standish held the office from 1644 to 1656. He was then succeeded by John Alden, who served for three years. After that Constant Southworth was annually reëlected until 1678, the year of his death.

In the other colonies of New England the office of treasurer was among the earliest which were created.6 In all cases he was chosen in the court of election. His duties were to issue warrants for the collection of taxes, to receive and keep the public revenue, from whatever source it came; and to pay it out under order from the general court or from magistrates to whom such authority might be delegated. According to the terms of Mas-

<sup>&</sup>lt;sup>1</sup> Mass. Recs. i, 136. In 2 Mass. Hist. Colls. viii, 228, are the accounts of Pynchon as treasurer, rendered in 1636. They are for 1632-1633 and part of 1634.

<sup>&</sup>lt;sup>2</sup> Mass. Recs. i, 129, 175, 195. 3 Ibid. iv,2 417; v, 27, 77, 265.

<sup>&</sup>lt;sup>5</sup> *Ibid.* v, 131, 265.

<sup>4</sup> Ibid. i, 288, 333; ii, 97. <sup>6</sup> Plymouth Recs. i, 48; xi, 7; Conn. Recs. i, 12; New Haven Recs. i, 51; R. I. Recs. í, 148, 197; Mass. Col. Laws, 1887, p. 196.

sachusetts law no disbursement could be made except under the authority of some law, order, or settled custom of the general court or assistants. The same was true in all the corporate colonies. In their case there could never be any doubt that both the exclusive power to appropriate revenue and to direct its expenditure belonged to the general court. The treasurer was not under a divided control, as was often the case in the provinces, but was the servant of the general court.

In all the corporate colonies the control of the legislature over the finances, and especially over expenditures, was maintained through a system of audit. This they inherited from the trading corporations in England. In Massachusetts the treasurer was by law obliged to account yearly, at the time of the court of election, to the general court or to such persons as it should designate. As early as 1644, and probably earlier, the same system was in operation in Plymouth. By order of 1638 the treasurer of Connecticut was forbidden to pay any bills which had not been "alowed" by the proper committees. By a law of 1647 the treasurer of the Providence Plantations was required to account to the general assembly.

The references, year by year, in the legislative journals to the appointment of committees of audit show that the obligation was maintained. By the Massachusetts court of election in 1640 Nathaniel Johnson and Captain Robert Sedgwick were appointed to join with the new treasurer, Mr. Tyng, in examining the accounts of the former treasurers. The accounts of Tyng were examined in 1644 and accepted.<sup>2</sup> Thus, in general, the custom continued through the century. Its continuance can be traced in a similar manner in the other corporate colonies. The oath, as administered to the treasurer of Plymouth in 1659, provided for the annual audit. In 1658 the town of Scituate in Plymouth colony petitioned the court that the accounts of the treasurer might be sent to the several towns. It was therefore ordered that town auditors might meet with the others for the purpose of examining his accounts, and report thereon to their towns.<sup>3</sup> It is prob-

<sup>&</sup>lt;sup>1</sup> Mass. Col. Laws, 1887, p. 151; Conn. Recs. i, 26; Brigham, Laws of New Plymouth, 77; R. I. Recs. i, 197.

<sup>&</sup>lt;sup>2</sup> Mass. Recs. i, 288; ii, 73, 79. <sup>3</sup> Plymouth Recs. xi, 142, 211.

able that this practice was continued after that date. In Rhode Island we hear of separate audits of accounts of the recorder, or secretary, and of the sergeant or sheriff.

But there is abundant evidence that the same faults which characterized the system of colonial administration as a whole, appeared in the audit of accounts. Long delays frequently occurred, sometimes the work was loosely done or not done at all. It was the same way with the collection of revenue, and delays in the audit were often caused by delays in collecting. In 1645 Massachusetts created the office of auditor general, with a salary of f30 per annum, and he was given very full powers with the purpose that he should cause exact accounts of the colony's finances to be kept and rendered. Entries appear from time to time respecting his employment, alone or with the treasurer and others, in the examination of accounts. Committees of audit, however, were still appointed by the general court. In May, 1654, we find that, though a committee had been appointed the year before, the task of auditing the accounts had not been completed, because the constables of several towns had not yet collected all the rates. The audit was therefore postponed until the next session of court. The August session passed without reference to the matter, but in the October session a committee was appointed to examine the treasurer's accounts immediately after adjournment, so that the report might be published for the satisfaction of the colony. In November of the next year an order was passed that constables should clear their accounts with the treasurer annually by May 1st. The office of auditor general was apparently found not to be so useful as it was expected to be, and in 1657 it was abolished.2. Thenceforward its duties were performed by the treasurer in conjunction with annual committees of audit.3

The assembly of Rhode Island in May, 1670, after struggling with protracted delays in the payment of rates, and consequent inability to pay the debts of the colony, passed an act and ap-

<sup>&</sup>lt;sup>1</sup> Mass. Recs. ii, 141, 148, 162, 226.

<sup>&</sup>lt;sup>2</sup> Ibid. iv, 186, 202, 247.

<sup>&</sup>lt;sup>3</sup> References to the appointment of such committees abound in volumes iv <sup>2</sup> and v of the Massachusetts Records.

pointed a committee for the general audit of accounts.1 The powers and procedure of the committee were set forth with unusual fulness. They were ordered to extend their inquiries at least as far back as 1664, and to include the rates which were levied to defray the cost of the charter. All who had claims against the colony were instructed to apply to them. If the account of any town was found defective, the auditors should order the collection of its deficit. At first the committee, which consisted of four persons chosen, according to Rhode Island principles, equally from the four towns, was prohibited from acting except with the unanimous consent of its members and in the presence of all. The member from Providence stayed away or otherwise hindered proceedings until, in October, the assembly was forced to drop the requirement for unanimity of consent. Later entries indicate that some progress was made by the committee, but we do not know whether or not its work was ever completed.

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<sup>1</sup> R. I. Recs. ii, 303, 358.

## THE AMERICAN POLITICAL SCIENCE ASSOCIATION.

THE interests of political science, political economy, and history are so closely related that an attempt wholly to separate them, or to pursue their study as absolutely independent subjects, would be as practically impossible as it would be undesirable. Of the relation between history and political science it has been said by the late Sir John Seeley that politics without history has no root, and that history without politics has no fruit. The connection between economics and politics is, if anything, more intimate. Without the information that the study of economic principles and of economic history affords, the political scientist is unable either to explain many of the processes of political growth or wisely to determine lines of public policy. Upon the other hand, deprived of the knowledge furnished by the scientific study of the mechanism and methods of operation of governments, the economist finds himself insufficiently informed either correctly to analyze past and existing economic conditions or satisfactorily to devise the means by which the truths that he discovers may be made of practical advantage to mankind.

And yet, intimate as are these relationships, the field of political science is one that may be clearly distinguished from that of history as well as from that of economics, and the topics which the field includes, in order to be treated adequately, need to be studied as distinct subjects of inquiry.¹ It is true that to a very considerable extent the phenomena dealt with by the historian, the economist and the political scientist respectively are the same, but each examines his material from a different standpoint. The historian has for his especial aim the determination and portrayal of processes and stages of human development. With economic and political interests he is concerned only in so far as it is necessary for him to understand them in order to explain the move-

¹ The establishment of this QUARTERLY, in 1886, naturally raised the same questions which are here discussed, viz., the interdependence of all the social sciences and the existence of a distinct science of politics. See Munroe Smith, "The Domain of Political Science." POLITICAL SCIENCE QUARTERLY, vol. i, p. 7.—Eds.