

European Fiscal State Database

Scotland, 1639-51

*Laura A.M. Stewart,
Birkbeck, University of London*

Overview

Government accounts for this period are rendered more than usually problematic by the political and social upheavals of the civil war era. King Charles I's Scottish administration collapsed during 1638 and was replaced by a parliamentary regime, often known as the Covenanting regime. The country was at war during most of this decade and, in its middle years, was ravaged by plague. In 1650, Oliver Cromwell's New Model Army invaded Scotland. The parliamentary regime had ceased to exist by the end of 1651.

The Accounting System

Government accounts are held in the National Archives of Scotland, Edinburgh. For this period, the accounts are predominantly to be found in the Exchequer records (E series) and the Parliament records (PA series). The accounts are more or less divided into two parts, reflecting the parliamentary regime's fairly strict demarcation between revenues that belonged to the king and revenues raised by the regime, mainly through taxation and borrowing. Government accounts did not use double-entry book-keeping. The charge/discharge system, which was used at this time, does not usually equate to income and expenditure. Accounts must be carefully deconstructed in order to arrive at an estimate for annual income and expenditure. Treasurers were liable for particular sums of money, which they recorded in the charge. The discharge showed what they had spent and what they had not yet received – it is this latter point that creates difficulties. In well-ordered accounts, sums resting can be subtracted from the charge to arrive at the real amount received. However, there are gaps and overlaps in these accounts, and sums of money moving between accounts, that confuse matters further. These accounts are extremely difficult to use and the figures presented here are estimates that must be used with caution.

The Exchequer: E series. King's revenues

The king's 'demesne' revenues, comprising mainly the rents from Crown lands, the great customs and the impost on imported wines, stagnated during the 1640s. The great customs were farmed out. It seems that the parliamentary regime used the king's revenues almost exclusively for their pre-war purpose: payment of fees and pensions. Between November 1638, when the king ordered the exchequer to remove from Edinburgh, and June 1641, when Sir William Lockhart and Sir Adam Blair were appointed receivers-general, the king's rents were not collected. Other sources show that the regime began to put the exchequer in order around the middle of 1640. Attempts were made to collect the arrears, but it seems likely that the new regime concentrated its main efforts on other forms of revenue. The exchequer accounts are comparatively straight-forward. Payments in kind have, by this period, been almost entirely commuted for cash sums.

Crown revenues were handled almost exclusively by the exchequer. In the autumn of 1637, the exchequer was ordered to remove from Edinburgh. Later, the treasurer, John Stewart, earl of Traquair, was indicted as an 'incendiary'. From mid-1641, the treasury was put into commission. John Lindsay, earl of Crawford-Lindsay, was appointed as sole treasurer in July 1644 until dismissed from office early in 1649 (when the dominant faction purged all major offices). From that time until the English invasion of 1651, the treasury was once more in the hands of a commission, although the post of treasurer-depute was retained. The king's revenues are totalled in the accounts of the receivers-general for the exchequer, Sir William Lockhart of Carstairs and Sir Adam Blair of Lochwood, at E27/1, who were appointed in 1641. The E27/1 accounts were fully audited by a treasury commission appointed in 1676 and closed in 1681. My figures are heavily informed by E27/1, although it seems that Crawford's account while treasurer, E26/8, was kept separate from those, including E27/1, that were produced by Lockhart and Blair.

Almost none of the accounts relating to the civil wars (E26/4-10) have been audited and at least one is incomplete. E26/4 is a discharge only for the years prior to the appointment of Lockhart and Blair and has been disregarded here. Some overlap of accounting has occurred. An account for the king's rents for 1649

exists at E26/10, but there are no more of these accounts until 1667. Correlating this series with the later account produced in the 1670s (E27/1) is difficult, especially with regard to the customs, which were farmed out to William Dick.

E28/13 shows attempts by the receivers-general to collect arrears of the king's revenues preceding 1641. These were added to the rolls for the years thereafter and correlations can be made with E27/1. These arrears were compiled in totals that did not specify the years in which the sums were collected and I decided to divide the sums equally between the specified years, 1641-49.

Parliamentary Accounts: PA series

The exchequer had a relatively clearly-defined remit and it was headed by a single individual (although most of the work was probably carried out by his deputy). In contrast, the parliamentary regime functioned through a complicated web of government committees, some of which were temporary, others which added to their tasks as circumstance dictated. The regime utilised many different means of raising money and thus relied on numerous treasurers, all of whom produced their own accounts. Warrants for payments could be issued by several different bodies and, without strict sequencing, the system appears to have been chaotic. Attempts were made to rationalise the system in the later 1640s, but their effects must have been limited. Sir Adam Hepburn of Humble was appointed commissary-general in 1643 and effectively acted as the chief financial officer in these years. Humble's accounts form the core of the regime's financial record. He accounted primarily for the monthly maintenance and for the monies received from the English parliament in return for Scottish support against Charles I. On Humble's resignation in 1647, a number of individuals, who were also creditors of the regime, were appointed to manage the government's finances. In general, their accounts are not as well-ordered as Humble's.

The rudimentary nature of accounting procedures in this period mean that it will probably never be possible to produce a realistic balance sheet for the parliamentary regime. There are implications from other sources that accounts are missing or were never produced. The nature of the charge/discharge system gives the highly misleading impression of relative financial stability; treasurers charged themselves with the sums they were liable for and spent against that sum. In the main, they could not spend what they did not have: if they required more money they borrowed it from another treasurer. Yet it is clear from other sources that the regime racked up enormous debts that were, in all probability, never fully repaid. A great deal of the regime's borrowing was carried out through private individuals, who used their personal credit to raise money for public purposes, but this occurred 'off the books'. The regime never seems to have found a systematic means of repaying its debts. Hence, its liabilities are probably incalculable.

During the early years, when money was raised largely through voluntary contributions, accounting seems particularly haphazard. We know that the Edinburgh merchant John Smith collected money and that the committee for burdens (PA14/1) demanded to see the accounts, but they have not survived. He may have handed it all over to the army treasurers, but he may also have distributed some of it himself. There are no systematic accounts for the early years and we are primarily reliant on two abridgements of the public debts, probably drawn up in November 1643 (PA16/3/5/3 and PA16/3/5/4). They summarise other accounts in very broad terms and are clearly not complete. Interest owed on principal sums has been included. I divided up the rentals from the bishoprics, the quotis of testaments, the rents and fines of the regime's enemies, and a set of largely unspecified sums advanced to the public, equally between the years 1640-43. The voluntary contributions were made in 1639 and 1640. The king's rents and customs from this account have been disregarded. E27/1 gives the revenue from William Dick as general collector of the customs from November 1639 to November 1641. E27/1 also shows the collection of the king's rents from the crop of 1641 onwards. It is possible that very small amounts were collected before this date and [some] arrears may be included in the amounts collected thereafter. Bishops' rents, including the quotis of testaments, were not included in the king's rents and should be seen as part of the regime's revenues after 1639, when the bishops were deposed and their revenues diverted to the regime.

Early taxation revenues are also accounted for here – the 10d and 20d. It is highly unlikely that much of the 10d was paid before the middle of the 1640, so I have divided the total equally between the years 1640-43. In mid-1640, the Covenanters also levied a loan, the 20d, which I have treated the same way as

the 10d. This method of dividing up the payments probably overestimates how much was paid in the early years.

One account creates problems because it is damaged. PA15/7, covering the years 1644-46, has been compiled from at least two accounts, one preceding December 1645 and another from 27 December 1645 onwards. Many entries are undated and there are pages missing. Fortunately, grand totals have been provided by the treasurer and it is possible to use these to give rough estimates where information is missing.

Some accounts present problems because they were drawn up at a particular point in time, after monies had gone through the government's hands. The tax known as the monthly maintenance is often recorded in central government accounts as a total for a particular period (usually a set number of months as sanctioned by parliament). The account books of the subcollectors, which might have shown exactly when particular sums were collected, have invariably not survived. Thus, it seems likely the money was collected and used before accounts were submitted by the subcollectors to the committees in Edinburgh. In these same accounts, it is also not uncommon for payments to be recorded without specific dates. I made the decision, in such cases, to assign taxes to the year in which they ought to have been paid rather than the year in which the account was drawn up. This will give a somewhat false impression of a fairly regular flow of revenues through government hands.

Accounts exist for the Mint for the years 1639 to 1641. The regime collected gold and silver plate for coining. David Stevenson calculated that the plate produced coin worth £293,650 (see below). This raises the likelihood that sums entered as the value of silver plate, notably in PA15/1, overlap with Stevenson's calculation. These sums are relatively small, certainly much less than the total value of the coin, and so I did not seek out and remove entries for silver plate, as the margin of error would be acceptably low.

Analyses of Scottish government finance and taxation in the civil war era:

- D. Stevenson, 'The king's Scottish revenues', *Historical Journal*, 17 (1974).
- D. Stevenson, 'The financing of the cause of the Covenants 1638-51', *Scottish Historical Review*, 51 (1972).
- D. Stevenson, 'The Covenanters and the Scottish Mint, 1639-41', *The British Numismatic Journal*, 41 (1972).
- L.A.M. Stewart, 'English funding of the Scottish armies in England and Ireland, 1640-1648', *Historical Journal*, 52:3 (2009).
- L.A.M. Stewart, 'Fiscal revolution and state formation in mid-seventeenth-century Scotland', *Historical Research* (forthcoming, 2010-11).