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ACCOUNTABILITY AND FINANCIAL CONTROL AS 'PATRIOTIC' STRATEGIES: ACCOUNTANTS AND THE PUBLIC ACCOUNTS COMMITTEE IN LATE 17TH AND EARLY 18TH - CENTURY IRELAND

Abstract: The decades immediately following the Glorious Revolution in 1688 witnessed a variety of political, social and structural responses to this cataclysmic event. In Ireland, religious conflict and economic under-development, as well as the devastation of war from 1689 to 1691, combined to ensure that the Anglo-Irish body politic found it difficult to capture the fruits of success from an English polity that had gradually accreted to itself much of the political power and economic wealth of the country. By 1704, however, the Anglo-Irish had managed to appropriate to themselves some of the economic and constitutional benefits of the Revolution by exploiting various parliamentary practices and structures. One of their strategies centered around developing and leveraging the role of the Public Accounts Committee as a means of imposing accountability on the executive and its officials. To achieve this the members were required to understand, contest and reconfigure official accounting information.

INTRODUCTION

The cultural construction of state power attends all imperial projects [Said, 1993; Wilson, 1995; Landes, 1998]. An appreciation of this has allowed recent scholarship to map more comprehensively those cultural aspects of early modern European expansionism that both complemented and supplemented this politico-military endeavor [Bowen, 1996]. One consequence is that the entire experience of the colonized is now more capable of being articulated within a literature that eschews the earlier elision of socio-cultural aspects of the imperial process: defeated

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peoples encountered not only the might of armies but also the tyranny of clerks. Thus, issues of language, religion, professionalisation and race are now regularly summoned to contour more thoroughly the impact of colonization [Johnson and Caygill, 1971; Said, 1978, 1993; Johnson, 1982; Wilson, 1995; Bowen, 1996; Chua and Poullaos, 1998; Anisette, 2000].

As part of this process the ways in which accountants, accounting information and accountability formed elements of the armory of imperialism have begun to be explored [Tinker, 1980; Chew and Greer, 1997]. Distinguishing between 'hardwares' of imperialism, such as military arms, and 'softwares,' such as language, disease and accounting [Fanon, 1963; Headrick, 1981, 1988; Miller and Rose, 1990; Said, 1993; Bell *et al.*, 1995; Neu, 2000a, b] various authors have identified and tracked the manner in which these technologies facilitated the process of conquest and colonization. The vocabulary of colonialism has been useful, therefore, in contextualizing the manner in which accounting helped to translate imperial objectives into practical effect, in the process mediating the relationship between the colonial power and the colonized [Davis and Huttenback, 1988; Miller and Rose, 1990; Preston *et al.*, 1997; Neu, 1999, 2000a, b].

This paper extends our understanding of the ways in which accounting information can be used to affect the regulative and distributive ambitions of powerful elites [Miller and Rose, 1990; Preston *et al.*, 1997]. It does so by recounting an episode in which accounting information was not only used by the colonial power to impose government from a distance, but was also successfully employed by that power's erstwhile agents to contest legislative, jurisdictional and property rights [cf. Davie, 2000]. Consequently, it not only identifies accounting as a tool of colonialism, but also elaborates upon the consequences of conflict within the colonial power, where the principal and agent imagine, construct and deconstruct tools of oppression for their own purposes. Thus, it explores an area to which little attention has been given: the conflicts existing between the metropolitan centre and a colonial elite - a conflict that was of relatively semantic importance to the colonized - and the extent to which accounting information was used and exploited by the respective players within this hierarchy of powers [Neu, 2000b]. Focusing on the role of accountability and financial control in constituting relationships of domination and subordination, it describes a situation in which a politically and economically vulnerable colonial elite succeeded in leveraging its command of budgetary procedures and accounting detail to secure significant constitutional

concessions. While presenting accounting information as one means by which the relationship between colonizer and colonized could be reinforced, therefore, it is primarily concerned with the way in which those perceived by the defeated natives as representatives of the imperial power marshaled accounting information to advance their claims to jurisdictional authority and economic aggrandizement vis-à-vis the mother country.

OUTLINE

The period immediately following the Glorious Revolution in England and the subsequent war in Ireland from 1689 to 1691, witnessed a struggle between the bodies politic in both countries as each tried to appropriate the political and economic spoils that followed the defeat of James II. For the parliament in London, which had effectively legislated for Ireland for much of the previous three decades, it offered the opportunity to copperfasten its claims to legislative and judicial supremacy over Ireland. For the minority Anglican Anglo-Irish community, the traditional representatives of the colonial power, it presented an opportunity to exploit its loyalty to the Williamite cause with a view to shaping a political and constitutional settlement for Ireland that would secure its ascendancy over not only the defeated Catholic population, but also its erstwhile allies, the dissenting Protestant community. The ambitions of the Anglo-Irish could only be secured, however, if the legislative and jurisdictional supremacy of the Irish parliament, which they controlled, could be reasserted. This required that the more 'patriotic' members of the Anglo-Irish body politic gradually regain power and influence over Ireland's affairs from the mother parliament in London [Hayton, 1987; Connolly, 1992; Bartlett, 1992; O'Regan, 2000; Barnard, 2003].

This paper recounts one aspect of this ongoing struggle, one in which accounting information and issues of accountability, transparency and financial control emerged as proxies by which the broader constitutional agenda was advanced. In essence, as one means by which they sought to re-assert their legislative prerogative, some members of the Irish parliament attempted to exploit their part in the cumbersome process by which the Money bill [or "supply"] was determined. Their strategy revolved around developing the importance and independence of the Public Accounts Committee. Their aim was to control and strengthen the role of this committee in the supply process such that the English parliament and executive would be forced to

concede the Irish parliament's demands for more regular sittings. By reversing the marginalization of the Irish parliament that had occurred over recent decades, they hoped to advance their more immediate goal of ensuring that the Anglo-Irish community would play a central role in determining the post-Revolution constitutional and land settlements for Ireland.

Realizing this ambition required a degree of political and financial sophistication not previously evidenced by these Anglo-Irish politicians as they sought to counter moves by the English authorities to retain control over the budgetary and fiscal systems. As part of this endeavor they were required to understand, contest and reconfigure financial information and forecasts presented by the English government and officials. In this, the members of the Irish parliament were facilitated by a confluence of the interests of a powerful Anglo-Irish Whig faction as well as the idiosyncrasies of the Irish political system. By 1704 they had successfully secured a scheme that placed the Public Accounts Committee at the centre of the fiscal process. Much to the chagrin of the English body politic, this ensured that issues of accountability, transparency and control became central to the manner in which the relationship between the English and Irish parliaments would henceforth be mediated.

The paper is divided into four sections. The first section outlines the background which gave rise to Ireland's unique constitutional status vis-à-vis England and the political and economic conditions within which the resulting constitutional conflict was played out. The second section traces the emergence of the Public Accounts Committee in William III's first Irish parliament in 1692 and its evolution during William's second Irish parliament from 1695 to 1699 when a compromise was achieved in relation to the granting of supply. The third section deals with the parliament of 1703-04 during which the Public Accounts Committee became a critical element in the attempt by Anglo-Irish Whig 'patriots' to ensure a greater degree of control over the legislative and judicial process. The final section provides some concluding observations.

BACKGROUND

Originally invaded in the 12th century by a Norman force that had the blessing of both the king of England and the pope, Ireland's history had been intricately intertwined since that point with that of its larger neighbor. For four hundred years the pattern was one of gradual subjugation of the native Gaelic

population by an increasingly dominant English interest that couched its actions in terms of an obligation to 'civilize' unruly natives [Canny, 1988; Leerssen, 1988; Said, 1993]. With Henry VIII's repudiation of the temporal authority of the pope, the struggle in Ireland assumed a religious dimension. Positions of authority and influence were now only entrusted to those who supported the new state Anglican Church. By the time of Elizabeth I's death in 1603, a small but politically and militarily dominant Anglican, Anglo-Irish minority, had secured political and economic control. And while this Anglo-Irish elite sought to parade their own parliament and constitutional history as evidence of sovereignty, Ireland nevertheless exhibited many of the hallmarks of a colonial outpost [Bottigheimer, 1992; York, 1994; McLoughlin, 1999].¹

A series of 'plantations' over the course of the 17th century, in which tens of thousands of Protestant settlers were planted into Ireland, especially in the Northeast corner, complicated the ethnic, religious and political mix further. The bulk of those settled in the Northeast hailed from Scotland and traced their Protestant heritage to a dissenting Presbyterian tradition that made them suspect even to the Anglican authorities in Dublin. Both Anglican and dissenting traditions were united, however, in their hatred and fear of the numerically superior native Gaelic Catholic population. On two occasions during the 17th century this fragile Protestant alliance had occasion to be tested. When the Catholic population rebelled in 1641 and again in 1688, the Protestant minority, reinforced from England, succeeded in overturning initial Catholic gains. The war from 1689 to 1691, which saw the Catholic population summarily defeated, laid the basis for over a century of Protestant ascendancy. One immediate consequence was a land settlement under which the

¹ On the one hand, the Anglo-Irish political nation liked to present Ireland as a sovereign kingdom answerable to the monarch as king of Ireland, with its own parliament, Privy Council and executive. However, the reality, as the English parliament constantly liked to remind its Irish counterpart, was that effective political and military power and authority resided in London. Thus, while the Irish parliament claimed independence, various statutes, particularly Poyning's Law, effectively neutralized its capacity to initiate legislation, and the English House of Lords regularly overturned decisions made by the Irish Lords. Likewise the 'chief executive' of the Irish government, the Lord Lieutenant, was appointed by the king at the behest of the English government, while the Irish Privy Council and executive were comprised of English placemen and individual Irishmen considered loyal to whichever political faction happened to be in power in London [Connolly, 1992; York, 1994; Hayton, 1995; McLoughlin, 1999].

native Catholic majority retained less than one seventh of the land. This subjugation was codified into a legal scheme known as the 'Penal Laws' in which religious affiliation was assumed to be a proxy for ethnicity and political loyalty [Foster, 1988; Connolly, 1992; Bartlett, 1992; O'Regan, 2000].

While Ireland was seeking to recover from the devastating effects of war and the resulting economic stagnation, England was experiencing a financial transformation facilitated in part by the Glorious Revolution. The growth in indirect taxation, the professionalisation of the treasury and the emergence of embryonic forms of credit financing provided the context within which the increased financial demands that accompanied prolonged war with France could be satisfied by a resurgent parliament and a nascent financial market. By 1695, the English parliament had seized to itself an authority to influence financial policy to an extent unimaginable under the Stuarts [Dickson, 1967; Brewer, 1989; Neal, 1990; Braddick, 1994, 1996].

In stark contrast, Ireland was little affected by the changes in the financial system and outlook then occurring in England [Kiernan, 1930; McGrath, 2000].² There were a number of reasons for this. One was the country's stage of economic development. A peripheral island without any central financial focus such as that supplied by the City of London in England, Ireland did not enjoy the level of economic, financial or political maturity conducive to such an evolution. However, the country's undeveloped financial and taxation structures could be traced, in the main, to the almost feudal nature of its fiscal system and the retarding effect of the Restoration Settlement that had accompanied the accession of Charles II in 1660. The primary means by which the Irish civil and military costs [or 'establishments'] were financed was the hereditary revenue, a perpetual revenue stream available to the crown without parliamentary consent. The principal sources were various crown rents, drink licenses and other casual duties. However, as part of the settlement under which Charles II assumed the throne, in 1666 the Irish parliament granted additional quit rents, customs, duties, taxes and licenses

² While considerable attention has been paid to the English public revenue in the 17th and early 18th centuries, little work has been done on its Irish equivalent. One of the most comprehensive studies remains Kiernan's [1930] *A History of the Financial Administration of Ireland to 1817*. This has only recently been supplanted by Ivar McGrath, [2000] *The Making of the Eighteenth Century Irish Constitution*, which places the revenue and supply functions at the centre of the constitutional process. I would like to thank Ivar for his comments and observations on an earlier draft of this paper.

to the crown in perpetuity. An improving economy, together with a Stuart policy for Ireland which placed a premium on ensuring that it was neither a drain on resources nor a source of unease, meant that the monarch was soon in a position to govern the country without having to consider recalling parliament to augment supply. The result of the Irish parliament's largesse, therefore, was that Ireland was governed for the following 26 years without a parliament in Dublin. In the interim the mother parliament in London managed to advance its claim to judicial supremacy over the Irish parliament [Connolly, 1992; Bartlett, 1992; McGrath, 2000; O'Regan, 2000].

Such a situation could only continue while these hereditary revenues exceeded the establishment. But one obvious and immediate effect of the war of 1689-91 was that costs increased dramatically at a time when revenues were almost non-existent. In these circumstances the initiative returned to the Irish parliament, since only an increase in the range and/or rates of the hereditary revenue would allow the civil and military establishments to be met. By early 1692 the new monarchs, William and Mary, were left with little option but to summon parliament to meet in Dublin later that year [Hayton, 1981, 1995; Bartlett, 1992; Connolly, 1992].

THE PARLIAMENTS OF 1692 AND 1695-1699: SOLE RIGHT, ACCOUNTABILITY AND COMPROMISE

Those who gathered in Dublin in October 1692 for the first Irish parliament in almost thirty years knew well that their capacity to reap the rewards of victory over James was linked to their ability to re-establish the sovereignty of the Irish parliament in matters relating to Ireland. The lesson from the lengthy break between parliaments was that this, in turn, was related to the level of control that members could establish over the determination of the quantum and the length of supply. Thus, Anglo-Irish interests would be best served by ensuring that supply was only granted for a limited period, preferably two years, and at relatively low levels [Conolly, 1992; McGrath, 2000].

However, an issue of more immediate concern to members was the post-Revolution land settlement. When, in the first session, the government managed to stymie debate on this, they expressed their resentment in other ways. In particular, they attempted to obstruct various measures intended to alleviate the immediate financial crisis. This was evident at first when the Commons came to deal with the Money bill. Contention on this

issue centered on the question of 'sole right', i.e. the claim by the Irish Commons as a sovereign parliament to have the 'sole right' to initiate legislation in this area. As evidence that the executive could by no means presume a pliant parliament in voting a supply sufficient to cover the Civil and Military establishments, the members first insisted that they be given access to the various financial and accounting records on which the calculations of revenue and establishment costs were based. On October 12 a committee was appointed 'to search precedents how the committee of grievances may come at records, accompts and papers in the hands of any of their majesties officers of the revenue and others' [*Commons Journal Ireland* [hereafter: CJI] 12 Oct. 1692]. This led to demands by members that full accounts be laid before the House. Reluctant revenue officials eventually acceded. This in turn prompted further disputes between the members and the executive with regard to both the quantum and the length of supply. Only after the intervention of the monarch were the members persuaded to grant additional duties. However, while allowing certain duties to be increased, members refused to consider more than a two-year supply [CJI, 12 Oct. 1692; Bartlett, 1992; O'Regan, 2000].

In 1695, when a similar dispute threatened, a compromise initiated by Lord Deputy Capel, whereby the government was seen to retain the right to initiate the process, while the Irish Commons was given the right to determine the ways and means by which an additional supply was to be collected, ensured that the 'sole right' issue was defused [CJI, 6 Sept. 1695]. Under this scheme the government drafted and presented an initial supply bill for one year. The significance of this lay in the fact that the crown was seen to have initiated the process. The compromise then allowed the Commons to raise Heads of a bill for the collection of more substantial additional duties over subsequent years. The result was a Commons inspired supply bill that, while signaling the unhappiness of members at parallel initiatives of the English parliament in relation to duties on woolen exports from Ireland, provided the government with a significant amount of additional income. Indeed, so successful was this compromise that it was repeated in 1697 and again in 1699, despite the fact that, in a maneuver opposed by those championing greater Irish parliamentary sovereignty, the executive did manage to secure various additional duties on tobacco and some other goods for a period of four years from 1699 [CJI, 21 Jan. 1699; McGrath, 2000].

THE PARLIAMENT OF 1703-1704: SECURING ACCOUNTABILITY

The additional hereditary revenues and duties granted in 1699 meant that the revenue would be in surplus up to and including 1702. By 1703, however, unless parliament was summoned and additional supplies granted, the cost of the establishment would begin to exceed income. There were a number of reasons, not related to the financial situation, why the ministry in London found that this long interval suited its purposes. These could be traced to the worsening relations between the two parliaments that had followed the dissolution of William's second Irish parliament in 1699. For a start, the constitutional fracas over legislative and judicial supremacy between London and Dublin had escalated into a full-scale legal and political *cause celebre* [O'Regan, 2000]. On the one hand a series of court cases initiated in Ireland sought to have the jurisdictional prerogative of the Irish parliament clearly established. On the other hand the English parliament took every opportunity to encourage plaintiffs to appeal decisions of the Irish Lords to England where the authority of the English Lords was promptly re-asserted. These tensions were fuelled by a series of pamphlets and books that were unabashed in their championing of the appellate jurisdiction of the Dublin parliament [Foster, 1988; Kelly, 1988; Connolly, 1992; O'Regan, 2000].

The English parliament had also been to the fore in several other episodes that had further soured relations. The passage of a series of mercantilist laws in London had effectively ruined a healthy Irish woolens trade in order to satisfy an English west-country lobby. The linen trade, introduced into Ireland and funded by a series of Linen Acts, was perceived by a generally unappreciative populace to be an inappropriate and insufficient replacement. Anglo-Irish grievances had been aggravated further by the Act of Resumption passed in London in April 1700 that had voided many of the land settlements concluded over the previous decade [Kelly, 1980; Connolly, 1992; Bartlett, 1992]. Apart altogether from the constitutional implications of such a statute, the manner in which the Commissioners of Forfeiture had gone about their business had inspired accusations of corruption and favoritism. The fact that individuals such as Alan Brodrick and William Conolly, the principal parliamentary managers in Ireland, had been deprived of some of their lands meant that this anger was bound to be reflected in the members' attitude to the government's parliamentary program whenever

parliament eventually reconvened. There was also strong resentment that the establishment was being further burdened by the upkeep of several regiments based in the West Indies, as well as the seemingly profligate manner in which the construction of new barracks was being managed. The general economic malaise that had begun in mid-1701 merely compounded Irish politicians' and merchants' sense of being seriously disadvantaged by a constitutional arrangement that seemed to allow Irish political and economic priorities to be subordinated to the whims and avarice of disparate English interest groups [Foster, 1988; Bartlett, 1992; Connolly, 1992].

Ever alert to the potential for Irish politics and politicians to complicate the domestic situation, English ministers were unwilling to bring upon themselves, until absolutely necessary, the disaffection that they were sure would follow the summoning of a new Irish parliament. With the additional duties due to expire by mid-1703, however, it eventually became counter-productive for the ministry to defer summoning members to meet. In early 1703, therefore, it was announced by Queen Anne that a parliament was to be summoned to assemble in Dublin that autumn. As this was the first parliament of the new monarch's reign it would be preceded by an election [Connolly, 1992; Bartlett, 1992].

Anglo-Irish politicians preparing for parliament in Dublin in the autumn of 1703 were conscious of how their power had again been eroded by the time-lag between parliaments, an interval that had only been made possible by the generosity of the previous parliament. Those attuned to the constitutional aspects of the ongoing struggle were determined to ensure that this did not occur again. Much depended, therefore, upon the ability of the members, particularly in the Commons, to ensure that there was no repeat of the carelessness of their predecessors in terms of either the quantum or the length of supply. This would require that Anglo-Irish politicians seize greater control over the supply process, investigate official calculations of budgetary projections more closely and ensure that the Civil and Military establishments were scrutinized assiduously [Connolly, 1992; Bartlett, 1992; O'Regan, 2000].

This keener espousal of the place of parliament within the body politic coincided with the emergence of the Brodrick family and its 'Cork Squadron' as a significant force in the Irish House of Commons. Growing out of a general unhappiness at the gradual marginalization of the Anglo-Irish interest in Irish polity, this had crystallized by the early 1700s into a quasi-Whiggish position on the importance of parliament and the

need for accountability of the executive in Dublin, its officers and placemen. It marked the beginning of almost thirty years of influence on the part of Alan Brodrick and various members of his family. The fact that this faction found itself opposed by a series of governments in London controlled by Marlborough, Godolphin and Harley that were at least sympathetic to the Tories, and which were in turn supported by an Irish 'Court' faction in parliament as well as an embryonic Irish Church party, increased the likelihood of conflict [Jones, 1978; Kenyon, 1978; Holmes, 1987; Connolly, 1992].

The members of the Irish Commons were by now well aware that the issues of legislative supremacy, economic influence and supply were inter-linked, and, prompted by Brodrick, a small majority appeared willing to press for change. Since recent sessions had made it clear that parliaments in Dublin were only summoned when supply needed to be secured, it was obvious that supply bills of shorter duration would result in the more regular convening of members. It was imperative, therefore, that those orchestrating the 'patriotic' stance ensure that the process by which supply was granted be managed more closely than before. This would necessitate the diligent attention of various parliamentary managers, as well as careful scrutiny of both the supply process and the officials responsible for its formulation and management. In fact, what resulted was a system for determining supply that represented a subtle but significant shift in emphasis from the compromise of the 1695-99 parliament. It succeeded in further securing the role of the Irish Commons in the supply process, while at the same time not trespassing on the prerogative powers of the crown. The crucial factor would be a keenly managed Public Accounts Committee whose Whig members would succeed in imposing a degree of accountability and financial control not seen before in Ireland. In this the capacity of the members to marshal, contest and manipulate accounting information would be crucial. And it was a process in which various members who were accountants would play a key role [McGrath, 2000].

Parliamentary Preliminaries: The advice to the government in London from the executive in Dublin prior to parliament convening had been that it should seek to continue the pattern established in 1695-1699 by introducing the initial supply bill providing for an extension of additional duties for one year. The Commons could then introduce a bill for further additional duties covering at least one extra year, and possibly two. This

process, while tortuous, would at least allow the government to argue that the right to initiate the supply process remained with the executive and the crown. It was obvious, therefore, that the government's own officials had accepted the 1695 compromise as a workable solution to the supply conundrum, one that might ensure that the supply question would not prejudice debates on constitutional grievances or complicate other items of business. Brodrick, however, was determined to see that these arrangements were modified more to parliament's advantage. In various meetings with the Dublin executive he argued that the Irish Parliament had by now established its 'sole right' in the area of supply and that the whole matter should be left to the Commons. He warned that the political and economic climates were such that any other approach might see supply rejected altogether. In any case, he considered it unlikely that supply would be granted for more than a one-year period. In response, Lord Lieutenant Ormonde let it be known that, while he would attempt to continue the 1695 compromise, he expected the Commons to reciprocate with additional duties for a further two-year period [Anon. [Brodrick, St.J.], 1701; Victory, 1989; McGrath, 2000].

The Dublin executive's carefully arranged plan ran into immediate difficulties when the London government refused to endorse any plan that did not explicitly guarantee more than a one-year supply. Determined to ensure that the Irish Whigs would not be allowed to exploit this issue to ensure more regular sessions, the government in London countered Brodrick's lobbying by insisting that a three-year supply bill be introduced at the start of the session. However, a series of warnings from Ormonde in Dublin that a more conciliatory approach would be required eventually persuaded the government in London to be less confrontational. In accordance with protocol, by late July a one-year Money bill had been forwarded from London. The understanding in England was that this would lead to a further supply bill from the Commons in Dublin that would augment supply and extend it for a period of more than one year. In the meantime, officials in both London and Dublin assumed that they had secured Brodrick's compliance by virtue of their promise to support his candidature for the position of Speaker of the House of Commons, a post that brought with it considerable power and patronage [Connolly, 1992; McGrath, 2000; O'Regan, 2000].

There were some indications that this consensus might break down shortly before parliament convened. In particular,

rumors that the ministry in London would seek an additional supply over three years of £210,000 on the basis of a £70,000 *per annum* increase in the additional duties, had begun to circulate. It caused many parliamentary leaders to balk. In fact, this was merely a ploy to make the government's actual intentions seem more palatable. Without informing the executive in Dublin, the London government had quietly explored the possibility of securing a two-year supply, seeking £50,000 *per annum* in additional duties, while at the same time requiring that the parliament undertake to pay off an opening debt at 30 September 1703, which government officials estimated at £103,368. In effect, they were asking for almost the same amount over a two-year period as had been mooted for the three-year supply [McGrath, 2000].

While calculated to intimidate the Irish members, the English government's disingenuous policy was merely complicating an already fraught situation. Conscious of the widespread nature of the discontent, Ormonde had already informed his superiors in London that a pliant parliament should by no means be presumed. There were persistent rumors that the Anglo-Irish were organizing to obstruct government business unless their grievances were addressed. If some additional legislation acceptable to the members were not offered, then there would be considerable difficulty in securing the passage of any supply. One measure that the Lord Lieutenant had suggested was a bill disabling Catholics further in the matter of inheriting land. This would be especially appreciated in the light of the many claims submitted by Catholics to the Commissioners of Forfeiture. To assist the London government in its deliberations a bill intended to satisfy this purpose had been framed by the Privy Council in Dublin and forwarded to England. A second bill, designed to impose severe penalties on Catholic priests who came into Ireland from abroad, had also been enclosed. However, in England there was resistance to the measures proposed to the extent that when parliament convened in Ireland in September neither of the two bills forwarded by the Irish Privy Council to London had been returned. Only after repeated calls from the Dublin executive was the bill 'to prevent priests coming in' sent back. The more contentious bill 'to prevent the further growth of popery', which was intended to disable Catholics from retaining or inheriting certain lands, was withheld pending further consideration. As a result an impatient Irish Commons, in which Brodrick's Cork Squadron was beginning to prove very difficult, framed an even more vindictive bill. It was forwarded

to England with the explicit threat that any amendment to its contents would jeopardize supply [Connolly, 1992; O'Regan, 2000].

Contesting Financial Information and 'Great Discoveries': The centrality of supply, and the difficulties that the government anticipated were hinted at in the Lord Lieutenant's opening speech to the new parliament on 24 September, when he alluded to an opening deficit that had accrued as a result of additional expenditure incurred by the government on the island's security:

... the Government has expended a very considerable sum toward the building of the Barracks, more than was given by the Parliament for that purpose; and when you are fully informed of the particulars, I have no doubt but you will give as great testimonies of respect and affection to her Majesty as you have given to any of her Royal Predecessors [CJI, 24 Sept. 1703].

To assist members he had 'ordered all the accompts to be laid before you, by which you will perceive' that government protestations of the existence of a sizeable opening deficit were accurate. He was not reassured, however, by the rather curt response from the members. While indicating a willingness 'to do all in our power, under our present circumstances, for discharging the debts of the nation, and defraying the expense of the establishment under the best of Queens and your Grace's most happy government', they promised nothing by way of the quantum or length of supply [CJI, 25 Sept. 1703].

The process of voting supply commenced on September 29 with the laying before the Commons of the revenue accounts and records. This was followed by the nomination of various members to the Public Accounts Committee. Despite considerable Court party opposition, Laurence Clayton, a close associate of Speaker Brodrick, was appointed as chairman. Other supporters of Brodrick, including his brother, Thomas and Oliver St George also took key positions. Only at this point did the Commons, acting as a supply committee of the whole house, vote to receive the government's own supply bill. The implication was clear - members saw it as their right to initiate the supply process. The intentions of the house became even more evident when it voted to defer consideration of the amount of supply until after a full investigation of the accounts by the newly elected Public Accounts Committee. Essentially, the quantum would not be discussed until the members had had an opportu-

nity to examine the accounts for themselves [CJI, 29, 30 Sept, 1703; CJI, 2 Oct. 1703; McGrath, 2000].

This put the focus on the Public Accounts Committee and its members in a way that had not occurred before. It also meant that the members now had a forum which acted as a proxy for other matters and which, properly managed, could be used to place tangible constraints on the executive and its officials. In all of this the capacity of members to master and manipulate the mass of accounting data with which they would be confronted would be a key factor in determining the success or otherwise of the Whig strategy. In order to assist the committee in analyzing and understanding the revenue accounts, particularly the very detailed records presented by Sir William Robinson, Deputy Vice-Treasurer, it was decided that 'all merchants and accountants' that were members of the Commons would be automatically entitled to join the committee. It was official recognition that individuals with the skills to audit and investigate financial records had a role to play. It was also an acknowledgement of the fact that, in an environment in which 'gentlemanly' status was seen as a crucial determinant of social standing, their function was not perceived as being at odds with respectability. Their skills would be needed, as Clayton had set out a course of action that would involve intense scrutiny of both officials and their records. Over a three-week period, members would be required to sit through long hours of dreary committee work and undertake a thorough investigation of a voluminous quantity of vouchers, books and returns submitted by revenue officials, Sheriffs and collectors. Clayton later described the committee's *modus operandi*:

In obedience to the order of this House, the Committee for taking into their consideration the public accounts of the Nation have met and divided themselves into several sub committees and have sat *de die in diem* early and late both mornings and afternoons to give the quicker dispatch to that great affair committed to their charge. [Public Accounts Committee minutes, Frazer Ms 10, 2/465/23, unfoliated [hereafter: PAC Minutes]].

The accounts received from the Deputy Vice-Treasurer appeared, at first sight, to support the government's case for an immediate and substantial increase in the additional supply. His schedule of charges for the nine months to Michaelmas 1703, less payments made to date, indicated an amount outstanding of £103,368, relating principally to pay arrears [see Exhibit 1].

EXHIBIT 1

Arrears due to Clear the Civil and Military Lists
to 29 September 1703

	Charge of the Establishment for 9 Months to Michaelmas, 1703.			Paid to Michaelmas, 1703.			Remains due.						
	£.	s.	d.	£.	s.	d.	£.	s.	d.				
Civil List	—	—	—	40157	5	3	21877	—	0 $\frac{1}{2}$	18280	5	2 $\frac{1}{2}$	
General Officers	—	—	—	8021	—	—	3923	15	2 $\frac{1}{2}$	4097	4	9 $\frac{1}{2}$	
Contingencies and Incidents	—	—	—	1627	10	—	1627	10	—	—	—	—	
Three Regiments and a Squadron of Horse	—	—	—	29854	14	4 $\frac{1}{2}$	2	960	5	—	7894	9	4 $\frac{1}{2}$
Two Regiments and two Troops of Dragoons	—	—	—	14841	16	3	10806	15	10 $\frac{1}{2}$	4035	—	4 $\frac{1}{2}$	
Twelve Regiments of Foot	—	—	—	101369	12	6	77265	3	11 $\frac{1}{2}$	5088 $\frac{1}{2}$	—	4 $\frac{1}{2}$	
Three in the Indies returning	—	—	—	26779	11	10 $\frac{1}{2}$							
Ordnance and Trayn	—	—	—	2730	—	—	1151	3	3 $\frac{1}{2}$	1578	16	8 $\frac{1}{2}$	
Additional Pay for Duty in Dublin	—	—	—	1811	6	3	1250	5	3	561	1	—	
Governors of Garrisons	—	—	—	1738	6	3	403	15	—	1333	11	3	
Penions	—	—	—	2882	8	9	503	9	10 $\frac{1}{2}$	2288	18	10 $\frac{1}{2}$	
Barracks	—	—	—	7377	7	6	7377	7	6	—	—	—	
English Half-pay	—	—	—	5269	19	4 $\frac{1}{2}$	1326	5	—	3943	14	4 $\frac{1}{2}$	
				244460	18	4 $\frac{1}{2}$	149562	16	0 $\frac{1}{2}$	94898	2	4	
Debt remaining due to clear the Establishment to Michaelmas, 1703	—	—	—	—	—	—	—	—	—	94898	2	4	
Besides that Debt there is due for Powder, Arms, and Ammunition sent from England	—	—	—	—	—	—	—	—	—	8470	6	—	
Total of the Debt	—	—	—	—	—	—	—	—	—	103368	8	4	

N O T E.

	£.	s.	d.
That the Half-pay on the Establishment is per Ann.	9809	7	6
Persons provided for, dismissed, or dead	2782	15	—
	7026	12	6
The $\frac{2}{3}$ of that is	5269	19	4 $\frac{1}{2}$

Wm. Robinson, Dep. Ret. Genl.

Source: Commons Journals of Ireland, Appendix cv

In yet another schedule he indicated that arrears would increase substantially over subsequent years if additional duties were not granted by parliament [see Exhibit 2].

Even allowing that the establishment remained the same as for 1703, i.e., £325,947, projected income from the hereditary revenue of £240,000 would leave a deficit for the forthcoming year of almost £85,947. This would result in a total debt of just over £275,000 after two years if no additional revenues were granted. The various Public Accounts sub-committees for expen-

EXHIBIT 2

A State of the Present Revenue Debt due at Michaelmas 1703 . . . (Extract)

No. 2. Debt due to clear the Establishment to Michaelmas, 1703.	The present Charge of the Establishment for the Year 1703, amounts to the Sum of 325947l. 17s. 10d. therefore nine Months, ending at Michaelmas, 1703, is	—	244460 18 4 ¹ / ₂
	Whereof paid to that Time	—	149562 16 0 ¹ / ₂
	Remains due to clear the Establishment to Michaelmas, 1703	—	94858 2 4
	To this add a Debt due to the Office of the Ordnance in England for Arms and Ammunition sent from thence since Midsummer, 16,9	—	8470 6 —
	Total of the Debt due at Michaelmas, 1703, } (as by Particulars in Paper No. 2.)	—	103368
No. 3 Revenue at present short of the Charge.	The present annual Charge of the Establishment for Civill and Military Affairs amounts to	—	325947 17 10
	By the annexed Computation, made by the Commissioners of the Revenue, the annual Produce of the present Branches amounts to the Sum of	—	240000 — —
	By which it is apparent that the Revenue, as now computed, falls short of the annual Charge on the Establishment the Sum of (as by Particulars appears in Paper No. 3.)	—	85947 17 10

Source: Commons Journals of Ireland, Appendix cvi

diture on the barracks, non-resident pensions, vouchers for all payments, and examining the establishment, immediately summoned revenue officials to provide documentation dating back to 1694. These were to include information relating to the ways in which individual collectors throughout the country managed their affairs as well as vouchers, receipts and expenditure rolls from the exchequer in Dublin Castle. When the revenue officials delayed, the members threatened them with censure. News of the activities of the various sub-committees began to filter back to the Commons where Brodrick attempted to exploit matters by allowing various motions condemning excess expenditure of £60,000 on a new barracks, the imposition of additional non-resident pensions, laxity in the issuance of receipts and an increase in official salaries. The Speaker's followers then attempted to bring attention to specific additions to the pension list. Government supporters countered that the House should simply agree to provide for all pay arrears as well as the projected deficit. When this was defeated buoyant Whigs taunted government supporters with threats of 'great discoveries' by the Public Accounts Committee. With this attention returned to the committee and its eagerly awaited first report [PAC Minutes, *passim*; CJI, 30 Sept, 6 Oct, 1703; McGrath, 2000].

The Public Account Committee continued to meet daily prior to a critical session of the House supply committee sched-

uled for 7 October. Amid reports of alarming 'discoveries' in the accounts, Whig members began to complain about delays on the part of some officials in forwarding accounts, as well as of the huge mass of documentation being submitted by others. Even with the assistance of the newly recruited accomptants, it was proving impossible to carry out more than a cursory audit. Court supporters countered that Whigs were simply seeking excuses to prolong their investigation and proposed that a report be drafted immediately. With the assistance of the Speaker, the committee again secured more time to investigate the accounts and records. At this point government officials intervened in an attempt to broker a compromise. In a private meeting, Chief Secretary Southwell reminded Brodrick that reports of his conduct had reached the queen, who had expressed annoyance that a man entrusted with the position of Speaker was now working to counter official policy. Brodrick replied that he was acting in the interests of his country and refused to consider anything other than a one-year supply. He intended, he warned, to exploit the supply issue to ensure that there were annual parliaments in Ireland, a view he repeated in private meetings with various government officials [CJI, 20 Oct. 1703; PAC Minutes, *passim.*, O'Regan, 2000; McGrath, 2000].

When the Public Accounts Committee convened on October 12 to finalize its first Report, it did so confident that it had the support of the Speaker and the bulk of the speaking members of the Irish Commons. Clayton began his presentation by complaining of the difficulties presented by uncooperative officials and the sheer mass of documentation they had had to work through:

The Books are so very voluminous, the Articles so very many, the papers that were necessary for our information not being made up in time by the proper officers but above all the shortness of the days given us to bring in our report, rendered it impossible to give in a full and exact account of the several branches of the Establishment...[PAC Minutes].

Nevertheless, using figures provided by the revenue officials, and by Sir William Robinson in particular, the committee had managed to put together a detailed nine-page Report in draft form that dealt with a range of items in considerable detail. It was introduced by a rough outline of the financial position drawn up by the committee that completely reconfigured the accounting information provided by officials [see Exhibit 3].

EXHIBIT 3

Report from the Committee to Examine Public Accounts

Debtor.	Contra.	Creditor.
£. s. d.		£. s. d.
<p>Paid by Sir William Robinson, since Christmas, 1702, to Michaelmas, 1703, as by the Vice Treasurer's Account — By Arrears due, to clear the Civil and Military List, from 25 December, 1702, to the 29 September, 1703, as by said Account — Due for Powder, Arms, and Ammunition sent from England, as per said Account, marked No. V. — To be allowed for the Management of the Revenue, from Christmas, 1702, to Michaelmas, 1703</p>	<p>By Balance of Money, in the Vice Treasurer's Hands at Christmas, 1702, as per his Account, No. I. — By Cash remaining in the Collector's Hands at Christmas, 1702, as by the Account-General's Abstract, marked No. II. — By Arrears standing out at Christmas, 1702, on the several Branches of the Revenue, returned to be solvent by the said Accountant, No. II. — By Arrears of Subsidy — By Cash, repaid by Bartholomew Vanhomrigh, Esq; to Sir William Robinson, it being employed to carry the Forces to Portugal, as per Vanhomrigh's Account, marked No. III. — By an Abstract of the gross Produce of the Revenue, for six Months, given in by the Accountant-General, marked No. IV. — By three Months Produce of the said Revenue, from Midsummer to Michaelmas, 1703, No. IV. pro Rata —</p>	<p>10510 2 1 53061 10 8½ 43200 — — 3119 8 5½ 3300 — — 185484 16 5½ 66916 16 10 365592 14 6½ 285931 4 4½ 79661 10 2½</p>
<p>£49562 16 0½ 94898 2 4 8470 6 — 33000 — — 285931 4 4½</p>	<p>The Debit Remains</p>	

I am further directed to report to you, that Sir William Robinson, the Deputy Vice Treasurer, did this Morning deliver us a Paper, No. VI. of several Sums by him alleged to be paid out of the Produce of what came to his Hands since Christmas last, being in full discharge of the Civil and Military List to Christmas last, amounting in the Whole to 42390l. 15s. 9d.

But the same not being referred to us by the House, we humbly submit it.

Lav. Clayton.

Source: Commons Journals of Ireland, Appendix cv

With a view to challenging the government's contention that substantial arrears existed, the committee proceeded to put together a statement that did not follow the traditional approach of the Exchequer. For a start, opening cash amounts of £53,061 indicated as in the hands of collectors in records submitted by officials were included as opening balances immediately available to the government. In fact, they were merely charges against Collectors that were unlikely ever to be received by the Exchequer. Furthermore, collection arrears of £43,200 were also indicated as part of the government's income, despite the fact that many dated back to pre-war years and were unlikely ever to be collected [McGrath, 2000]. By these and other means, including incorporating several of Robinson's own figures for receipts and payments, the committee believed it had established that the true position at September 30 was actually a surplus of £79,661. This was radically at odds with the opening debt of £103,368 put forward by the government. Even after allowing for additional expenditures of £42,390 submitted by Robinson just prior to the meeting, the committee was satisfied that the state of the nation's finances was far healthier than the executive

was allowing [PAC Minutes; CJI, 12 Oct, 1703 and Appendices cx-cxviii].

When the committee's report was presented to the Commons on October 13 Brodrick and the majority of speakers enthusiastically endorsed it. On a motion, members resolved that the monies granted by the 1699 parliament had been sufficient to clear all debts up to September 1703. There would be no need, therefore, for additional duties to cover any arrears for the period to date: government demands for sufficient funds to clear the supposed opening deficit of £103,368 could be dismissed. Furthermore, members refused to speculate on the amount that would be required for 1703-04, as they would not allow their investigations to be prejudiced by questions of the quantum. In addition, they recommended that only additional duties sufficient to cover 'necessary branches of the establishment' be granted: the house was effectively allowing itself scope to continue to investigate the government's expenditure and to determine for itself what was and what was not 'necessary' [CJI, 13, 14 Oct. 1703].

In the debates that followed the contributions of both Whigs and Court party supporters were even more rancorous. Whigs concentrated on the 'designed fraud' perpetrated by the government and its officials in the accounting figures that underpinned their calculations. This led them to propose that only a one-year supply be granted, arguing that the annual parliaments that would result were the best means of ensuring that there would be no repeat of the deception now uncovered. However, in impugning the Lord Lieutenant, Brodrick pressed matters too far. Seizing the initiative, and persuading various moderate members to support them, the Court party succeeding in obtaining a small majority, 122-119, in favor of a counter motion that the supply be for two years. At Brodrick's initiative, Whigs once more rallied: the committee and its work was highly commended and it was:

Resolved that the thanks of this House be given by the Speaker to the committee appointed to inspect and examine the public Accompts of the nation, for their great care and faithful and diligent discharge of the trust reposed in them, whereby they have saved the kingdom the sum of £103,368/8/4 which by misrepresentation was charged as a debt on the nation. And accordingly Mr Speaker gave the thanks of the house to Major Clayton, chairman, and the rest of the gentlemen of the said committee.

Nor could the Court party protect Vice-Treasurer Robinson, who was declared unfit for any public employment and committed to the Constable of Dublin Castle where he was to be incarcerated [CJI, 14, 16 Oct. 1703; McGrath, 2000].

Encouraged by their success in recruiting those country members who were anxious to bring the session to a conclusion so that they could return to their properties, the Court party immediately attempted to raise the matter of the quantum. They suggested that an amount of £170,000 over two years would be sufficient. This was a significant reduction on earlier demands and an implicit acknowledgment that the Public Accounts Committee's actions had effectively sabotaged government attempts to have the opening deficit covered by the supply process. Whigs countered that this was presumptuous given that other branches of the establishment remained to be examined and so the total requirement could not yet be determined. Their resistance was boosted by Brodrick who had initiated an *Address* to the queen on the state of the nation. This reflected the anger of the Anglo-Irish at the way in which corrupt officials and forfeiture trustees had undermined Ireland's constitution. It also explicitly articulated the link between regular parliaments and accountability that Whigs had been trying to establish:

The want of holding frequent parliaments in your majesty's Kingdom of Ireland has been a great encouragement to evil-minded men, who intend nothing but their own gain, though accompanied with the ruin and oppression of your majesty's good subjects. Many civil officers are arrived at such a pitch of corruption, through hopes of impunity, as is almost insupportable; thereby getting vast estates in a short time in a poor country, and others in considerable civil employments, do dwell and reside for the most part out of the kingdom, thereby neglecting the personal attendance on their duties; whilst in the meantime their offices (which in effect are made mere sinecures) are but indifferently executed, to the great detriment of your majesty's good subjects and the great failure of justice. So that we, your majesty's dutiful subjects, are fully convinced, that nothing but frequent parliaments, with a permission for them to sit and do business of the nation, can prevent or reform so great and notorious abuses [CJI, 20 Oct. 1703].

Government Resistance and the Dilution of Controls: In the aftermath of several days of contention that had shown the Whig and

Court parties to be roughly equal in strength, attention now focused once again on the Public Accounts Committee, which had undertaken to produce yet another report, this time intended to focus specifically on ways in which the cost of the establishment could be reduced [CJI, 14, 16 Oct. 1703; PAC Minutes; McGrath, 2000]. With a view to such a report, the committee had been continuing its investigations of the accounts and various officials. The members focused in the main on the charges on the establishment, and in particular on the large number of pensions being paid to people outside of the country. The intention was to reduce expenditure to such an extent that a small supply would be sufficient to cover the establishment until 1705. On October 19 a second report from the Public Accounts Committee was laid before the house. It listed a number of expenditures with which the committee had problems. These ranged from pensions paid to individuals living outside the kingdom to the *regium donum*, a subvention paid to support dissenting ministers. They amounted in total to £86,667.³ However, when the Report was examined, government officials pointed out that the bulk of these commitments were by patent, meaning that they could not be reduced or removed. With this much of the Whig impetus was lost [PAC Minutes; CJI, iii, Appendices cxx-cxxii; McGrath, 2000].

The Dublin executive and Court party were now in the ascendant and Whig strategy was reduced to merely attempting to so complicate the discussion on the quantum that the executive would be forced to concede a lower figure. With the intention of undermining the government's proposal that £170,000 be accepted as the quantum, Clayton quickly put together a third Report. With its various appendices, this Report contained details of a variety of expenditures and outlined several ways in which the establishment might be reduced. The Commons received it on October 22 and resolutions were passed approving 19 of the 21 recommendations. These called for reductions in, or cancellations of, various pensions and other charges. By this late stage, however, the Whig faction realized that there was little prospect of further exploiting the supply process to achieve broader political aims. When the committee returned to a

³ The following items were specifically identified as worthy of investigation: Pensions to individuals who reside out of the kingdom: £14,613; pensions due in respect of to French Regiments and officers, etc., £24,226 Half-pay officers, £6,278; Quit Rent concessions granted to papists, £13,995; particular grants on his majesty's letters over and above the establishment, £27,555.

discussion of quantum a compromise of £150,000 over two years to September 1705 was quickly agreed. Significantly, and much to the discomfort of Secretary Southwell, who envisaged a repeat of the accounting techniques employed earlier by the Public Accounts Committee to create projected surpluses, the quantum was only approved subject to the provision that this figure would be reduced by any amount that could subsequently be shown as due from the government to the nation [PAC Minutes; CJI, 22, 25 Oct., 10 Nov. 1703 and Appendix cxxiii].

Once the length of supply and the quantum had been determined, questions relating to supply now moved out of the ambit of the Public Accounts Committee and reverted to a 'ways and means committee'. And with the Court party in the ascendant, additional excise duties were quickly agreed for a two-year period from November 1703. Within days Heads of a Money bill had been agreed and transmitted to England for the approval of the Privy Council there. However, as Southwell had feared, Whig members did succeed in insinuating into the budget a projected surplus for Quit Rents, based on their own calculations, of £31,213 for the half-year to September 1703. Nevertheless, the initiative remained with the government and the Court party. In early November the government secured an additional excise of £30,000 on the second year as well as a renewal of various other duties to the value of £8,000 [CJI, 8, 10, 12, Nov. 1703]. By the end of the month the principal heads of the Money bill had been secured and the session was prorogued until the New Year. When returned from England in February 1704 the bill enjoyed an easy passage through the Lords and was eventually given the royal assent on March 4 [CJI, 4 Mar. 1704].

For an executive used to cajoling and bribing its way to having its policies implemented, this had been a traumatic session. Despite having been ultimately stymied in their ambition to see the length of supply reduced to one year, the Whig faction, primarily by exploiting the possibilities offered by their dominance of the Public Accounts Committee, had succeeded in materially impacting the entire fiscal process. Thus, members' authority to censure officials and access all accounts and vouchers had been confirmed; the committee had secured the right to determine what was and what was not 'necessary' expenditure; and, most critically, official calculations of an opening debt had effectively been dismissed, thus materially impacting the quantum granted, while ongoing estimates of projected revenues and expenditures were open to revision. Ormonde, who had been both humiliated and weakened by the episode, was unable to

refrain from indicating the executive's disapproval. Conscious of the subtle, if significant, change in procedures that had seen the Irish parliament secure a greater level of accountability over the actions of the executive, he alluded in his closing address to the accounting policy instituted by the public accounts committee in its assessment of government budgetary requirements as the principal, if misguided, source of official anxiety:

It were indeed to be wished that you . . . could have now provided for what is still owing to the civil and military lists; and the rather, because the arrears (a state of which the commissioners of the revenue were ordered by me to lay before you at the opening of parliament) must be applied to make good the deficiencies of the current year, as has been done in former governments . . . [CJI, 4 March, 1704].

As the Lord Lieutenant and his executive saw it, the members of the Public Accounts Committee had succeeded in introducing a fundamental change into the nature of the relationship between the government and the governed. And this had been achieved, primarily, by forcing a change in the manner in which items were accounted for - arrears were no longer to be 'applied to make good the deficiencies of the current year, as has been done in former governments', but incorporated as part of the projected income for future periods.

CONCLUSIONS

The parliament of 1703-1704 saw the evolution of a more sophisticated process for formulating and securing supply. In this the Public Accounts Committee was a central player, its actions and reports shaping the eventual supply bill in terms of both its quantum and longevity. And the functioning of the Public Accounts Committee itself reflected a more focused and formalized approach to the task at hand, with accountants recruited to assist in the investigation and audit of government records and officers. The financial reports that resulted, and the accounting calculations underpinning them, were more extensive and comprehensive than the Anglo-Irish polity had heretofore produced. They were also instrumental in ensuring the centrality of accounting information as a key, mediating factor in the relationship between a government and those it preferred to categorize as dependants, but who imagined themselves as equals.

In securing a critical accountability and financial control

function for the Public Accounts Committee, this Irish Whig faction succeeded in changing the dynamics of the constitutional arrangement between England and Ireland. Principles of accountability and financial control were now firmly established as part of the supply process. The colonial power could no longer assume the pliant acquiescence of its erstwhile agents. The 'sole right' and constitutional issues had been inextricably linked and a forum in which the ambitions of the political nation might be advanced had been identified and secured. By exploiting and leveraging their command of accounting information, parliamentary procedures and the simmering resentment of the political nation, an Irish Whig faction had succeeded in appropriating to the Irish parliament various elements of the Revolution Settlement that they believed to be rightfully theirs.

This episode extends our understanding, therefore, of the role of accounting information within the colonial context, in particular as it is used to realize the regulative and distributive ambitions of powerful elites. The language and impulses of colonialism are useful in highlighting the fact that the fissiparous tendencies of colonial enterprises are both constrained and unleashed by technologies of control such as accounting [Neu, 1999, 2000b]. Thus, accounting information can be shown to represent not only a means of exerting control from a distance, but also of subverting relationships within the hierarchy of powers that constitute the imperial force. Accounting information not only inscribes and expresses the unequal power relations that exist between the colonial power and the colonized [Tinker, 1980], but also represents a potent medium by which the constantly mutating relationship that exists between the metropolitan centre and its agents can be both imagined and mapped.

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