

in 1703, and his successor, Colonel William Bladen, served out the remainder of the royal period.<sup>14</sup>

In Virginia the Deputy Auditor received five percent for taking an audit of the quit-rents, paid in tobacco, and then two and a half percent for converting this tobacco into money or bills of exchange.<sup>15</sup> This would suggest that the Deputy Auditor in Maryland may have taken five percent on all or a part of the Receivers' accounts which, except for the fines and forfeitures, were in money.

## 2. THE PERMANENT ESTABLISHMENT, 1673-1776.

The British customs establishment in Maryland was but one unit of a larger system administered by the Lords of the Treasury through a Board of Customs Commissioners. This board, set up at London in 1671, was aided after 1767 by a Board of Customs Commissioners for the colonies, resident at Boston.<sup>16</sup>

Originally, enforcement of the Navigation Act (1660) devolved upon the governor of each colony. As this obligation entailed some trouble, Governor Charles Calvert, in November, 1672, obtained a salary of £200 sterling payable from the previous Christmas.<sup>17</sup>

After enactment of the plantation duty a separate customs establishment was set up by commissions and instructions of November and December, 1673. Governor Calvert now became Collector of Patuxent District, which at this date embraced the whole of Maryland, and Colonel Henry Coursey, appointed Surveyor and Comptroller General of the province, was instructed to audit his accounts.<sup>18</sup>

Instead of his former salary Collector Calvert was now to be allowed certain fees, for entering, clearing, granting certificates,

<sup>14</sup> *Calendar of Treasury Books*, XVIII, 377. Unlike his predecessor Bladen actually audited the Maryland accounts (Blathwayte Papers, Huntington Library).

<sup>15</sup> *Calendar of Treasury Books*, XIX, 278; *Archives*, XXIII, 497.

<sup>16</sup> For a description of the customs establishment as a whole see E. E. Hoon, *The Organization of the English Customs System, 1696-1786* (New York, 1938) and C. M. Andrews, *The Colonial Period of American History*, IV, *England's Commercial and Colonial Policy* (New Haven, 1938).

<sup>17</sup> Treasury Warrant to Customs Commissioners, Nov. 12, 1672 (*Calendar of Treasury Books*, III, part 2, 1345); Charles Calvert to Lord Baltimore, June 2, 1673 (*Calvert Papers*, I, 285). See also Governor Calvert's proclamation about the Navigation Law, Jan. 31, 1661/2 (*Archives*, III, 446) and early instructions about enforcement of the law (*Ibid.*, V, 446; XVII, 392; XX, 345; XXIII, 311).

<sup>18</sup> *Calendar of Treasury Books*, IV, 427. Both were appointed under a Treasury warrant of Nov. 27, 1673.