

Additional copy

CORPORATION OF LONDON RECORDS OFFICE

GAUGER'S ACCOUNTS

General Introduction

COL/CHD/DM/1A  
Gauger's Accounts

CORPORATION OF LONDON RECORDS OFFICE

GAUGER'S ACCOUNTS AND OTHER RECORDS  
1784-1863 (with gaps)

General Introduction:

The Corporation exercised its chartered right of gauging all wines, oil, etc., brought into the Port of London by a deputy who was allowed to retain two-thirds of the profits of the office for his salary and expenses. In 1848 the Corporation ceased to enjoy one-third of the profits of the office, and the gauge dues at the Customs House were abandoned. The returns to the Chamber ceased at this time (1848) and the remaining records seem to be those of the Gauger's Office. After 1848 the Deputy Gauger retained the whole profit, which was much reduced by the abandonment of compulsory gauging in 1859. [see Municipal Corporations Second Report on London and Southwark, 1837, p.205; A Guide to the Records in C.L.R.O. ... by P.E. Jones & R. Smith, 1951, p.95; A Practical Treatise on the Laws, Customs and Regulations of the City and Port of London by A. Pulling, 1842, p.395-6; notes on original Subject Index card [M.J. Chandler] which refers to Report of Officers and Clerks Committee to Common Council 17 Dec<sup>1847</sup>, agreed 20 Jan 1848].

According to Pulling, the Lord Mayor was properly the gauger of all wines, oil and other gaugeable articles, but the deputy gauger (elected by Common Council) performed the whole duties of the office. At the time of the 1951 Guide 61 Account Books of the Deputy Gauger are listed (p.95) for 1784-7 and 1802-57 (with gaps), but other volumes have been deposited and listed (briefly) in C.L.R.O. subsequently. The accounts and other records are listed in the Main Subject Index under Officers: Gaugers: Accounts (qv. for cross references) but are described in more detail in separate schedules herewith. The records have been assigned C.L.R.O. references prefixed with DG [= Deputy Gauger] as follows:

Main series of accounts -

DG/AD 1-43	Day Books, 1802-1861.
DG/AL 1-29	Ledgers, 1784-1858.

Other Accounts -

DG/AM 1-6	Miscellaneous, 1817-1858.
DG/AQR 1-27	Quarterly returns, 1820-1848.
DG/AS 1-16	Summary accounts, 1848-1863.

Other records -

DG/OB 1-6	Order Books, 1818-1855.
DG/SR 1-3	Ships' Reports, 1849-1862.

CORPORATION OF LONDON RECORDS OFFICE

GAUGER'S ACCOUNTS

Main series of accounts:

DG/AL 1-29

Ledgers

1784-1858

CORPORATION OF LONDON RECORDS OFFICE

GAUGER'S ACCOUNTS:

LEDGERS

1784-1858

DG/AL 1-29

Introduction:

Duties on gaugeable articles brought into the port of London are entered under each firm in the Ledgers which are fairly complete from 1784-1858; the only significant gaps are for 1788-1801 and 1842-1852. The dates given for the Ledgers are approximate only since entries for individual firms may include some dates (especially for receipt of duties) outside the range given in the schedule. All the Ledgers have indexes (alphabetical by name of firm) except for DG/AL 1, 3, 5, 6, 10-12 and that for DG/AL 2 is incomplete.

A typical entry in the first Ledger (DG/AL 1) for an individual firm gives the date, the quantity and commodity on which duties paid, name [often of the ship, in later volumes "Per" plus ship's name; a wharf, quay or other location may also be given, e.g. Cumberland Wharf, Pudding Lane, "at Bates & Co."], and duty paid. Entries in the Day Books usually have numbers referring to the page/folio numbers of the corresponding Ledgers (see separate schedule for Day Books, C.L.R.O. reference DG/AD 1-43). The early Ledgers (especially DG/AL 1-3) seem to include more wines and other similar goods (e.g. spirits) but oils became increasingly common as the series progresses, and the Ledgers are an interesting source for whaling ships and firms in particular. For details of some commodities found in the Ledgers, see pp. ii + iii.

Sometimes the initials of the gauger may be found against the entry, <sup>and</sup> from c. Jan 1817 onwards (DG/AL 11) various summary accounts can be found at the back of the Ledger. From those in DG/AL 19 (Jan 1824 - Jan 1826), for example, it is clear that the Deputy Gauger (Thomas Bruin) accounted quarterly for the proceeds of the office: 1st quarter to 5 April, 2nd to 5 July, 3rd to 10 Oct and 4th to 5 Jan. The accounting year, therefore, ran from early January one year to early January of the next year, and it is interesting that the Ledgers from c. 1816-1828 seem to be arranged by accounting years. From 1820, quarterly returns to the Chamber also survive (see separate schedule for details, C.L.R.O. ref. DG/AQR 1-27). From c. Jan 1820 onwards (DG/AL 15) the main entries usually divide the duties into "Within" and "Without City" but from c. Jan 1835 (DG/AL 2) the Ledgers revert to one column for duties paid and summary accounts at the back are usually omitted.

The size, appearance, etc., of the Ledgers varies at different periods and may explain in part why modern numbers were assigned in groups and not in one sequence. The early volumes have parchment covers (except for the 'outsize' DG/AL 2 & 3) and the first three Ledgers still have evidence of original numbers. The Ledgers from Jan 1820 onwards (DG/AL 15) are larger, green-bound volumes similar to the Day Books of this period, and usually without any external markings. Although original and existing modern numbers are noted in the schedule, they have been replaced by full C.L.R.O. references - DG/AL 1-29 - which should be used when ordering or referring to these records.

C.L.R.O. Gauger's Accounts : Ledgers : Introduction (Cont'd)

Commodities

C.L.R.O. ref.

Some examples of gaugeable articles found in the Ledgers:

Spirits & Wines: frequent entries, sometimes further described as -

Arrack	DG/AL 20 fo.6, 8 p.12
Brandy	DG/AL 1 pp.1-2, 29 fo. 72
Claret	DG/AL 3 p.492
Gin	DG/AL 1 pp.1-2, 5 pp. 4-5 (British Gin)
Irish Spirits	DG/AL 3 p.1., 5 pp. 4-5
Lisbor	DG/AL 1 pp.1-2
Madeira	DG/AL 1 pp. 4,7
Mountain	DG/AL 1 pp.1-3
"Niece [Nice] Wine"	DG/AL 1 pp.123
Port	DG/AL 1 pp.1-3
Red Wine	DG/AL 6 p.5
Rum	DG/AL 1 pp.1-2, 8 p.12
Scotch Spirits	DG/AL 5 pp.4-5
Sherry	DG/AL 1 p.3.
Spanish Wine	DG/AL 3 p.492

Oils: numerous entries, sometimes further described as -

Black Oil	DG/AL 22 fo. 149
Castor Oil	DG/AL 19 fo. 67, 8 p.12
Cod Oil	DG/AL 2 pp.244-5, 3 p.497, 16 fo. 52, 19 fo. 36, 20 fo. 4, 21 fo. 32
Fish Oil	DG/AL 28 fo. 1
Gallipoli Oil	DG/AL 4 p.43
Greenland Oil	DG/AL 16 fo. 52, 19 fo. 28, 20 fo. 5
Olive Oil	DG/AL 19 fo. 8, 20 fos. 1,4; 27 fo. 32
Pilchard Oil	DG/AL 19 fo. 144, 22 fo. 148, 4 p.43
Seal Oil	DG/AL 3 p.497, 16 fo. 52, 20 fos. 3,4; 19 fo. 28
Southern Oil	DG/AL 19 fo. 1, 20 fos. 3,4
Sperm Oil	DG/AL 18 fo. 24, 20 fo. 4
Whale Oil	DG/AL 2 pp.244-5, 22 fo. 161

C.L.R.O. Gauger's Accounts : Ledgers: Introduction (Cont'd)

Other articles -

C.L.R.O. ref.

Blubber	DG/AL <sup>19</sup> fo. 36, 28 fo. 1
Cod Fouts	DG/AL 21 fo. 32
Cranberries	DG/AL 19 fos. 8 & 144; 20 fos. 1 & 4
Juice	DG/AL 1 pp.12-13, 19 fo. 8, 20 fo. 6
Lemon Juice	DG/AL 19 fo. 67, 27 fo. 32
Mangoes	DG/AL 19 fo. 67, 20 fos. 7-8 & 10
Naptha	DG/AL 27 fo. 32
Olives	DG/AL 22 fo. 148
Plum	DG/AL 20 fo. 10
Seal Fouts	DG/AL 18 fo. 24
Soy	DG/AL 17 fo. 49, 19 fo. 67, 20 fo. 10, 8 p.12
Sperm Bagg'd	DG/AL 16 fo. 52, 28 fo. 1
?Sp[ra]ts	DG/AL 18 fo. 97, 20 fo. 70
Vinegar	DG/AL 17 fo. 49, 19 fos. 8 & 67, 20 fo. 6

Measures or Quantities

(often abbreviated to e.g. Hhds, Cks, Ull, Puns, etc.)

Barrels	(in frequent use)
Butts	(in frequent use)
Carboys	(e.g. DG/AL 27 fo. 32)
Casks	(in frequent use)
Cisterns	(e.g. DG/AL 27 fo. 33)
Ells	(in regular use)
Hogsheads	(in frequent use)
Leagers	(in frequent use)
Pipes	(in frequen use)
Puncheons	(in frequent use)
Ull[age? Casks]	(e.g. DG/AL 25 & 26, both fo.1)

For further details of Ledgers, see following schedule.

CORPORATION OF LONDON RECORDS OFFICE

GAUGER'S ACCOUNTS:

LEDGERS  
1784-1858

<u>Modern no. (Spine)</u>	<u>Date Covered</u>	<u>Notes</u>	<u>C.L.R.O. Ref.</u>
1	mainly Jan - Dec <u>1784</u> c. July 1783-Jan 1785.	pp.1-231. Original "No.8" on spine. Includes some other entries from Mainly wines rather than oils as goods gauged. No index.	<u>DG/AL 1</u>
2	c. Jan <u>1785</u> - Dec <u>1787</u>	pp.1-306. Original "No.9" on spine. Includes a few entries for 1778 & 1779: "To Sundries". Index (incomplete).	<u>DG/AL 2</u>
3	c. Jan <u>1802</u> - Dec <u>1805</u>	pp.1- 55 <del>4</del> . Original "No.2" on front cover and ?spine. Includes some other entries from c. Aug 1801. No index.	<u>DG/AL 3</u>
4	c. Jan <u>1805</u> - July <u>1807</u>	pp.1-[444]. Includes some other entries from c. Apr 1803 - Dec 1807. Index marked "Ledger Ac" found originally with DG/AD 6 (Day Book 1813-15).	<u>DG/AL 4</u>
5	c. Aug <u>1807</u> - May <u>1809</u>	pp.1-175. "1807" on spine and front cover. No index.	<u>DG/AL 5</u>
6.	c. May <u>1809</u> - May <u>1811</u>	pp.1-246, then p.267 (sic). Includes a few entries to c. Nov. 1811. No Index.	<u>DG/AL 6</u>
7.	c. June <u>1811</u> - Dec <u>1812</u>	pp.1-166, then p.170 (sic). Index.	<u>DG/AL 7</u>
8.	c. Jan <u>1813</u> - Dec <u>1813</u>	pp.1-172. "1813" on front cover. Index.	<u>DG/AL 8</u>
9.	c. Jan <u>1814</u> - Dec <u>1815</u>	pp.1-267. "1814" on front cover. Index. Includes a few entries to c. Feb 1816.	<u>DG/AL 9</u>
10.	c. Jan <u>1816</u> - Jan <u>1817</u>	pp.1-367 "1816" on front cover. No index.	<u>DG/AL 10</u>
-	c. Jan <u>1817</u> - Jan <u>1818</u>	pp.1-288. ?Dates on front cover. No index.	<u>DG/AL 11</u>
-	c. Jan <u>1817</u> - Jan <u>1818</u>	pp.1-[267]. Appears to duplicate DG/AL 11. No index.	<u>DG/AL 12</u>
-	c. Jan <u>1818</u> - Jan <u>1819</u>	pp.1-[392]. Index (originally found loose inside DG/AL 27 - Day Book 1853-1855).	<u>DG/AL 13</u>

C.L.R.O. Gauger's Accounts : Ledgers (Cont'd)

<u>Modern no. (Spine)</u>	<u>Date Covered</u>	<u>Notes</u>	<u>C.L.R.O. Ref</u>
-	c. Jan <u>1819</u> - Jan <u>1820</u>	fos. 1-179, and pp.180-190. Index.	<u>DG/AL 14</u>
1	c. Jan <u>1820</u> - Jan <u>1821</u>	fos. 1-166. Index.	<u>DG/AL 15</u>
2	c. Jan <u>1821</u> - Jan <u>1822</u>	fos. 1-165. Index.	<u>DG/AL 16</u>
3.	c. Jan <u>1822</u> - Jan <u>1823</u>	fos. 1-166. Index.	<u>DG/AL 17</u>
4	c. Jan <u>1823</u> - Jan <u>1824</u>	fos. 1-166. Index.	<u>DG/AL 18</u>
5	c. Jan <u>1824</u> - Jan <u>1826</u>	fos. 1-[168]. Index	<u>DG/AL 19</u>
6	c. Jan <u>1826</u> - Jan <u>1828</u>	fos. 1-165. Index.	<u>DG/AL 20</u>
7	c. Jan <u>1828</u> - Oct <u>1830</u>	fos. 1-165. Index.	<u>DG/AL 21</u>
8	c. Oct <u>1830</u> - Jan <u>1833</u>	fos. 1-167. Index.	<u>DG/AL 22</u>
9	c. Jan <u>1833</u> - Dec <u>1834</u>	fos. 1-169. Index.	<u>DG/AL 23</u>
10	c. Jan <u>1835</u> - Dec <u>1836</u>	fos. 1- 165. Index.	<u>DG/AL 24</u>
12	c. Jan <u>1837</u> - Dec <u>1838</u>	fos. 1-163. Index.	<u>DG/AL 25</u>
11	c. Jan <u>1839</u> - Dec <u>1841</u>	fos. 1-163. Index.	<u>DG/AL 26</u>
13	c. Jan <u>1853</u> - Dec <u>1855</u>	fos. 1-164. Index. [Second index found loose inside belonged in fact with DG/AL 13 (Day Book 1818-1819)]	<u>DG/AL 27</u>
14	c. Jan <u>1856</u> - Dec <u>1857</u>	fos. 1-263. Index. Part of vol. blank.	<u>DG/AL 28</u>
15	c. Jan <u>1858</u> - Dec <u>1858</u>	fos. 1-169. Index. "Ledger" on spine. Part of vol. blank.	<u>DG/AL 29</u>

N.B. Each volume is individually labelled as "Gauger's Accounts: Ledger" plus dates (years only, e.g. "c.1809-1811") plus C.L.R.O. reference (e.g. "DG/AL 6") plus location.

The volumes are stored at:

874A DG/AL 2 & 3 [outside vols.]

874B DG/AL 1,4 - 24

874C DG/AL 25-29

TO ORDER: please quote brief description (as above) plus C.L.R.O. reference plus location.

J.M. Bankes  
C.L.R.O.  
Aug 1987