

# The Problems and Possibilities of Common Good Accounts: Edinburgh, c.1820–55<sup>1</sup>

*Malcolm Noble*

The Common Good is the ancient patrimony of a burgh, provided for by crown charter for the shared benefit of residents. It typically comprised common lands, markets, and other customary dues. In most cases, these were added to occasionally by purchases. As the basis of collective action, it pre-dates regular taxation by centuries. The accounts of how these discretionary funds were spent reveal a great deal about the nature of Scottish local government. The survival and character of these records, however, is uneven, and presents several challenges to historians. This article discusses the problems and offers some working solutions based on Edinburgh's case c.1820–55, a period of national reform, but also of acute local crisis and transformation.

How Edinburgh spent its Common Good income between 1820 and 1855 is crucial to understanding the processes of reform and the nature of municipal action in this period. The accounts themselves are awkward. For some years, there are large folio ledgers running to around 500 pages, containing references to all disbursements from the Proper Revenue which included all non-rate income, compiled from over a thousand numbered vouchers which are now lost.<sup>2</sup> For other years, detailed abstracts were prepared.<sup>3</sup> Some abstracts show the expenditure over three or five years and contain up to a dozen heads of expenditure.<sup>4</sup> For 1827–28 and 1833–35 no accounts or abstracts are extant. Each of these accounts detail income and expenditure under various headings

<sup>1</sup> This article is based on a paper given at the SRA conference in November 2014. I am grateful for the advice of two anonymous reviewers and Professor Richard Rodger.

<sup>2</sup> Edinburgh City Archives (hereafter ECA), Unlisted (Historical Documents Handlist) Proper Revenue Accounts 1820–21; 1821–22; 1822–23; 1823–24; 1824–25; 1825–26; 1826–27. For example, the 1821–22 accounts were based on 1,156 vouchers.

<sup>3</sup> These are held in one box: ECA, Unlisted City Accounts 1833–68 – Abstracts. Abstract View of the Revenue and Expenditure of the Corporation of Edinburgh from 14 September 1835 to 14 September 1836; from 14 September 1836 to 14 September 1837; from 14 September 1837 to 1 August 1838. A partial abstract for 1833–34 does not provide enough information for analysis.

<sup>4</sup> In the same box: Joseph McGregor, Accountant, View of the revenue and expenditure of the City of Edinburgh on an average of five years from 1 October 1828 to 1 October 1833; Abstract views of the revenue and expenditure of the corporation of Edinburgh for the seven years ended at 1 August 1845; for the ten years ended at 1 August 1855.

which varied by format. The Proper Revenue ledgers end abruptly in 1827, the disappearance of which may be due to the former accountant Archibald Bruce's refusal to hand over the account books to either the Trustees for the Creditors or the newly elected Council.<sup>5</sup> These were useful documents then for anyone seeking passage through the murky waters of municipal finance in the 1830s; in the intervening decades the state of affairs has become no less opaque. It is unsurprising then that historians have made little use of these accounts, despite the fact that the Common Good is a special feature of Scottish local government. This article demonstrates that by using a database, Common Good accounts can be used to establish a narrative, add detail to the understanding of an event, and highlight aspects of local government which would not be otherwise apparent.<sup>6</sup>

The term Common Good was used to describe the assets held for common benefit by Scottish burghs – the ‘ancient patrimony of the community’.<sup>7</sup> Initially these assets were allocated under royal charter, with subsequent additions. Edinburgh's Common Good income in 1820–21 included rents from markets and customs collected on goods sold there, feu duties in much of the city and its surrounding areas including the ancient royalty (the Old Town), the extended royalty (the New Town), the Canongate and the Portsburgh. It also included the rents of Bellevue and interest earned on bonds, and shares in the recently established joint-stock water company.<sup>8</sup> One antiquary of Leith sardonically likened the Common Good under Edinburgh's management to ‘the widow's cruse, it never seems to fail’.<sup>9</sup> In 1826–27, the total ordinary Proper Revenue was £46,444 17s. 11d. 7/12ths.<sup>10</sup>

Only by considering how this money was spent can historians understand the nature of collective action of Scottish communities: until local taxation, the Common Good provided the sole source of income for this purpose, and remained important until the abolition of burgh councils and transfer of remaining assets to new Common Good Funds in 1973.<sup>11</sup> A key characteristic of the Common Good was its flexibility. Edinburgh Town Council had

<sup>5</sup> After legal action the Trustees appear to have given up after Bruce asked for £30 annually for having stored the volumes: ECA, Trustees for the Creditors of the City of Edinburgh minute book no. 1, meeting 15 June 1835, 415.

<sup>6</sup> The discussion in this article relates to a database compiled for the author's doctoral thesis in progress. While the data will not be published, the thesis contains extended discussion and numerous tables.

<sup>7</sup> T. Hunter and R. Paton, *Report on the Common Good of the City of Edinburgh* (Edinburgh, 1905), 1.

<sup>8</sup> ECA, Proper Revenue Accounts 1820–21, 389.

<sup>9</sup> D. Robertson, *The Bailies of Leith* (Leith, 1915), 35.

<sup>10</sup> ECA, Proper Revenue Accounts 1826–27, 339. The Proper Revenue was the Common Good, but there was also a separate line ‘Common Good’ in the ledgers.

<sup>11</sup> On the Local Government (Scotland) Act 1973, see A. C. Ferguson, *Common Good Law* (Edinburgh, 2006), 23–6.

complete discretion about how to use the income from this resource, and it could be turned to in unusual circumstances. The pomp and circumstance that accompanied George IV's visit to Edinburgh in 1822 is well known; that the public celebrations were paid for from the Common Good is not.

While the property of an unreformed English corporation belonged only to its members, in Scotland the civic property was to be used for common benefit. In 1535, an act under James I required Common Good accounts to be presented annually 'to be seen and considered by the lords auditors if the same was spent for the common welfare of the burgh or not'.<sup>12</sup> This test would not be applicable to property common to English corporations. The Common Good thus lies at the heart of the distinct character of Scottish local government.

The historiography of the Common Good is limited. Some early accounts have been edited for Ayr, Dumbarton and Haddington.<sup>13</sup> In many cases some basic histories exist or reports have been compiled by Town Clerks.<sup>14</sup> These are now dated, and were hardly analytical in the first place with their content focused on the assets comprising the Common Good, rather than how they were used. Houston demonstrated how the prices achieved when the rights to collect certain portions were roused by public auction are of use as an indicator of local economic confidence, and Rodger has written about its use for civic promotion in the Victorian era.<sup>15</sup> Beyond these two chapters in edited volumes, there is no modern historiography on the Common Good. A recent volume aimed at local government solicitors provides some general historical development.<sup>16</sup> Perversely, the rhetorical notion of the common good has received more attention in British history than its institutionalised Scottish form.<sup>17</sup> The apparently intractable problem of Common Good accounts prevents easy discussion.

<sup>12</sup> K. M. Brown *et al.* (eds), *The Records of the Parliaments of Scotland to 1707* (St Andrews, 2007–15), 1535/44, <http://www.rps.ac.uk/trans/1535/44>, or: 'to be sene and considerit be the lordis auditouris gif the samin be spendit for the commoune wele of the burgh or nocht'.

<sup>13</sup> F. Roberts and I. M. M. MacPhail (eds), *Dumbarton Common Good Accounts 1614–1660* (Dumbarton, 1972); G. S. Pryde, *Ayr Burgh Accounts 1534–1624*, Scottish History Society, 3rd series, XXVIII (Edinburgh, 1938).

<sup>14</sup> A. M. Munro, *The Common Good of the City of Aberdeen 1319–1887: A Historical Sketch* (Aberdeen, 1888); Hunter and Paton, *Common Good of Edinburgh*; D. Stenhouse 'The Common Good of Glasgow', *Transactions of the Old Glasgow Club*, 3, no. 3 (1915–16), 165–79; J. Dalrymple, 'Glasgow's Common Good', *Transactions of the Old Glasgow Club*, 2, no. 3 (1910–11), 334–40. Manuscript reports: Glasgow City Archives GCA DTC 6/488 and GCA MP35; Dundee City Archives DCA TC/Mis108 and DCA TC/Rep889.

<sup>15</sup> R. A. Houston, 'The Economy of Edinburgh 1694–1763', in (ed.) S. J. Connolly, R. A. Houston and R. J. Morris, *Conflict, Identity and Economic Development: Ireland and Scotland, 1600–1939* (Preston, 1995), 45–63; R. Rodger, 'The "Common Good" and Civic Promotion: Edinburgh 1860–1914', in (ed.) R. Colls and R. Rodger, *Cities of Ideas: Civil Society and Urban Governance in Britain, 1800–2000* (Aldershot, 2004), 144–77.

<sup>16</sup> Ferguson, *Common Good Law*.

<sup>17</sup> For example, see P. N. Miller, *Defining the Common Good: Empire, Religion and Philosophy in Eighteenth-Century Britain* (Cambridge, 2004).

In recent decades, several very good multi-author urban biographies of Scottish cities have been produced; multivolume accounts in the cases of Glasgow and Aberdeen. These studies are ambitious in their scope and chronological span, yet reference to the Common Good and accounts has been very limited. Both McGrath and Maver, in their chapters on early modern and early nineteenth-century Glasgow respectively, are typical in that some mention is made, but not developed with extensive reference to accounts.<sup>18</sup> For Dundee in the mid-eighteenth century, McKean, Harris and Whatley note simply that street lighting was ‘funded jointly by subscription and from the Common Good fund’.<sup>19</sup> Likewise Lee outlines the nature of the Common Good and the municipal bankruptcy in Aberdeen at the hands of the unreformed burgh council, but without using the accounts.<sup>20</sup> The product of extensive scholarly engagement with archival materials, Harris and McKean’s important new history of the late eighteenth- and early nineteenth-century Scottish town makes only fleeting reference to the Common Good.<sup>21</sup>

The records themselves surely lie at the heart of the issue. Of the 59 Scottish Burgh Records Society (SBRs) volumes published between 1868 and 1918, only two are dedicated to accounts, the remainder containing minutes and charters.<sup>22</sup> The two account volumes are for sixteenth-century Edinburgh; those for the Treasurer 1552–67 relate in part to the Common Good. This suggests the original sources were difficult or wanting, or that their subscribers would be less interested. So many scholarly works have disregarded these accounts, it can only be assumed that such neglect is a product of the complexity and ambiguity of the resource and its accounts. Yet it is unlikely that these will be surpassed any time soon. It is possible to list great swathes of Scottish urban history which fail to engage with the Common Good, thus missing what is arguably the core of collective action, but this would be unhelpful. Instead, this article demonstrates the value of analysing the accounts and a method by which to do it. For the urban biography genre, the Common Good perspective would improve understanding of the development of the modern Scottish town in the late Georgian period. Aberdeen built Union Street and Edinburgh

<sup>18</sup> J. McGrath, ‘The Medieval and Early Modern Burgh’, in (ed.) T. M. Devine and G. Jackson, *Glasgow, I: Beginnings to 1830* (Manchester, 1995), 34–8; I. Maver, ‘The Guardianship of the Community’, in (ed.) Devine and Jackson, *Glasgow*, 241–8.

<sup>19</sup> C. McKean, B. Harris and C. A. Whatley, ‘An Introduction to Georgian Dundee’, in (ed.) C. McKean, B. Harris and C. A. Whatley, *Dundee: Renaissance to Enlightenment* (Dundee, 2009), 132–59 (145).

<sup>20</sup> C. H. Lee, ‘Local Government’, in (ed.) W. H. Fraser and C. H. Lee, *Aberdeen 1800–2000: A New History* (East Linton, 2000), 236–64 (236–8).

<sup>21</sup> B. Harris and C. McKean, *The Scottish Town in the Age of the Enlightenment 1740–1820* (Edinburgh, 2014).

<sup>22</sup> National Library of Scotland, ‘Scottish Burgh Records Society’, *Scottish History in Print*, <http://digital.nls.uk/print/search/club.cfm?id=21>.

laid out the New Town using credit secured against the Common Good; both cities were bankrupt as a result of improvement works.<sup>23</sup>

What problems face the historian using Edinburgh's Common Good accounts in the early nineteenth century? These can be seen as four interconnected issues. First, only in 1973 with the Local Government (Scotland) Act was there a certain amount of legal clarity when these assets were placed in Common Good funds as administered by new district and regional councils.<sup>24</sup> Yet it would be anachronistic to apply this definition anyway. In Edinburgh, the Common Good was accounted for under the 'Proper Revenue' ledgers, a label used to distinguish non-rate income from certain taxes (and, later, police rates) collected.

The term 'municipal' is applied to the Common Good and the administration of the City under the Royal Charters and Common law ... 'police' or 'establishment of police' is applied not merely to the watching of the City but to the whole statutory administration and finance of the Town Council.<sup>25</sup>

There is a fundamental tension between the Common Good itself and accounts of it. A 2008 report valued the Scott Monument at only £9,960 as it was inalienable.<sup>26</sup> Our forebears apparently understood the futility of pricing that which cannot be sold. The historical accounts discussed in this article were limited to income and expenditure rather than asset values. The operational division into Proper Revenue and rate income is sufficient for most purposes, and the money was spent – or rather overspent – from one fund. The Council had no power to tax, this being held by the Police Commission until they were merged in 1856, so the terms rate and police were interchangeable.<sup>27</sup>

Secondly, uncertainty frustrates the establishment of a basic narrative. The origin in royal charters from time immemorial – where only confirmation of previously granted rights remains, the originals of which have been lost over the centuries – leads to confusion and ambiguity. Anything other than pragmatic acceptance of period definitions would be arbitrary and fruitless.

Thirdly, the survival of Common Good account books is much poorer than for council minutes. A fractious political climate did nothing to help the situation. Modern policies have also had a negative effect: Aberdeen's Common Good account ledgers were microfilmed and the surrogates are presently illegible; in Edinburgh's case, there are gaps.

Fourthly, where records are available, inconsistent formats and headings make direct comparison between years impossible. Historians may have to

<sup>23</sup> Lee, 'Local Government', 236–8; A. J. Youngson, *The Making of Classical Edinburgh* (Edinburgh, 1993), 260–5.

<sup>24</sup> Ferguson, *Common Good Law*, 23–6.

<sup>25</sup> Hunter and Paton, *Common Good of Edinburgh*, 2.

<sup>26</sup> 'Want to buy the Scott Monument?', *Edinburgh Evening News* (23 January 2008), <http://news.scotsman.com/latestnews/Want-to-buy-the-Scott.3700970.jp>.

<sup>27</sup> Hunter and Paton, *Common Good of Edinburgh*, 2.

work with abstracts rather than ledgers, and gaps may well remain, as seen in Edinburgh. The level of detail varies, as do the actual heads of account, so a simple tabulation, for example, of money spent on churches or schools cannot be made.

All these problems were exacerbated at a moment in time when municipal finances became crucial: both to burghs generally, and specifically to Edinburgh. Parliamentary reform in 1832 meant the Lord Provost and his self-electing magistrates no longer chose the city's MP, and burgh reform the following year saw the Council elected by adult males, based on a £10 property qualification. At the same time, borrowing against future Common Good income bankrupted the city. Continual development of Leith harbour to keep pace with technological improvements in shipping, and to accommodate new larger vessels with deep-water harbours and the expansion of wet docks, had placed the largest burden on the City Treasury.<sup>28</sup>

When bankruptcy was declared the city was in debt to £442,656 against the Common Good and Ale Duty; with other obligations included the total was £697,147 – equivalent to £2.96 billion in 2015.<sup>29</sup> Until 1838 some of the assets were in the hands of Trustees appointed for the creditors. Legal opinion suggested some elements of the Common Good were inalienable and proceedings were commenced in the Court of Session to determine the situation. In the end, the matter was settled by specific legislation, but not before the category of Common Good came into sharp focus.<sup>30</sup>

For the historian, the problem remains of trying to square the different types of accounts, of substantively varying detail. The method used here was to break down each entry into the smallest possible element, load into a database, and assign to each entry three analytical categories: by place spent, type of expenditure and category. In order that transcribed text could be searched and filtered, spelling irregularities or mistakes were corrected and both contractions and abbreviations expanded. Where 'ditto' was used, the text to which it refers was copied so an entry was meaningful when viewed out of sequence.

Records were created to offer the greatest level of detail but only where this would provide an advantage to analysis. For example, the weekly payments to the Lord Provost's Officer – vouchers 286 to 337 in 1820–21.<sup>31</sup> Some entries in the case of abstracts could usefully be broken down into constituent elements, such as Calton Jail in 1835–36: 'Turnkeys, Keeper of Lock-up, Matron, and Watchman, 13 months, to 31st August 1836, including 13s 6d for Stamps for

<sup>28</sup> H. Labouchere, *Report to the Right Honourable The Chancellor of the Exchequer Regarding the Affairs of the City of Edinburgh and Port of Leith* (Edinburgh, 1836), 6.

<sup>29</sup> ECA, Abstract of Statements Relative to the Affairs of the City of Edinburgh at 14 September 1833, 8–9; inflated by economic cost using L. H. Officer and S. H. Williamson, 'Five Ways to Compute the Relative Value of a UK Pound Amount, 1270 to Present', <https://www.measuringworth.com/ukcompare/>.

<sup>30</sup> ECA, Trustees for the Creditors minute book no. 1, meeting 19 May 1834, 117.

<sup>31</sup> ECA, Proper Revenue Accounts 1820–21, 262.

<b>Places of expenditure</b>		
Canongate	Leith general	Public works
Churches	Leith town clerks	Railway
City Chambers	Markets	Roads
City guard	Meadows	Schools
Courts	Nelson's monument	Steelyards
Extended royalty	New Haven	Streets
Fire engine establishments	Other city property	University
Harbour	Parliament House	Water supply
Hospitals	Places of entertainment	Workhouse
Jails	Portsburgh	No site applies

Table 1 Places assigned to expenditure in the database.

Receipts £465, 9, 6'.<sup>32</sup> This can be split into two costs: 13s. 6d. for stamps; the remainder assumed to be salaries. Thus some detail may still be recovered where only abstracts survive.

Each record was given three categories: a general category, a type of payment, and place of expenditure. The place is perhaps the most self-explanatory category, and while a specific location did not always apply, the spatial distribution of municipal expenditure was assessed using the list shown in Table 1. The second category assigned was the type of expenditure, where a slightly more complex system was adopted using thirteen top-level categories as shown in Table 2. Under salaries and wages, for example, subcategories accommodated expenses and pensions. This hierarchy was able to cope with the varying levels of detail provided in the accounts.

The third category was the most complex, and used as a starting point those different departments of municipal expenditure used particularly in the abstracts.<sup>33</sup> All told there were some 223 different departments, categories and subcategories. This flexible system allowed for the addition of unforeseen items, as well as drawing out individual costs over the years. No graph or chart could usefully show these in their entirety, so the ability to summarise using hierarchies was valuable, and any particular area could be considered in more detail (Table 3).

The full ledgers gave a great deal more information than the abstracts, yet where it did exist, the detail is useful. For example, within the City Chambers

<sup>32</sup> ECA, Abstract View of the Revenue and Expenditure of the Corporation of Edinburgh from 14 September 1835 to 14 September 1836, 3.

<sup>33</sup> Reference is also made to The Institute of Municipal Treasurers and Accountants, *Standard Form of Abstract of Accounts* (London, 1937), which while of a later date, used many similar categories and was designed for consistent and universal application.

<b>Types of expenditure</b>	
1	Capital
2	Repairs
3	Maintenance
4	Salaries and wages
5	Procurement of goods
6	Other disbursements
7	Financial costs
8	Tax, feu duties
9	Compensation
10	Rent of land and property
11	Subscriptions
12	Accounting costs
13	Payments to Leith Town Council under Settlement Act

Table 2 Top-level types of expenditure assigned in the database.

<b>Departments</b>	
Administrative expenses	Leith (harbour)
City Chambers	Leith (town)
Civic expenses	Markets
Ecclesiastical	Public utilities
Financing costs	Repairs
Gaols	Schools
Justice	University including college of education
Law expenses	Welfare and public health

Table 3 Departments to which items of expenditure were assigned in the database.

(top-level department), the costs of servants were met (second-level department); within this, there were straightforward salaries and wages, but also pensions to retired servants (third-level department). For example, a cost included in the full accounts under the heading 'City Chambers', probably on the grounds that it did not easily fit anywhere else, was the provision of lights for the homes of magistrates. These were to enable people to find a magistrate at night, so helping keep the peace. This specific charge could be accommodated in the database under the more general category of 'lighting' at the City Chambers,

which contemporaries used interchangeably with ‘civic department’, and the subcategory of ‘lighting magistrates’ homes’.<sup>34</sup>

This method of transcription and categorisation is straightforward if laborious. It could be applied to Common Good accounts in a different location where different formats make direct comparison impossible. Moreover, supplementary accounts, say for a fund which ought to have been classed as Common Good but was not, could be added and filtered in or out of any query. A number indicating the original sequence for each record is useful in case it is found subsequently that meaning is contingent upon order. More than an exercise to work around the limitations of some records or missing years, this is a way to approach the substance of the archives. Such deconstruction and reconstruction, possible at the click of a mouse, helps set the research agenda; items can be extracted and trends identified which could not otherwise be done. Through detailed analysis of the accounts, the changing contours of power are seen, as Council expenditure retreated from those areas where the Police Commission was becoming more involved. The Common Good ‘mopped up’ those unrateable or unpopular costs that directly elected officials would not dare put to thrifty householders.

The final section of this article considers how the database can shed new light on a case study, help establish a chronology, and highlight aspects that would otherwise be difficult to locate. George IV’s visit to Edinburgh in 1822 is famous, yet information from the Common Good accounts add to the understanding of the event. A planned Scottish tour was moved forward a year and truncated: the King would only come to Edinburgh, giving a little over two weeks’ notice for the first visit to Scotland by a ruling monarch since 1650.<sup>35</sup> Walter Scott’s tartan panorama requires no description here.<sup>36</sup> Neither do the critiques made by historians of this pastiche – what Trevor-Roper called ‘a bizarre travesty of Scottish history, Scottish reality’.<sup>37</sup> For Edinburgh’s civic leadership, the prospect was a daunting one: entertainment had to be arranged and protocol had to be determined. This was no mean feat given the constitutional change since 1650; Scotland was no longer an independent state. However famous the ‘jaunt’, Edinburgh Town Council was presented with a substantial challenge in receiving and accommodating George IV.

A comprehensive and successful programme of receptions and celebrations was quickly arranged, and for a few weeks it must have seemed as if Edinburgh

<sup>34</sup> Such detail about lighting magistrates’ homes only appeared in the full accounts but, with the increase of Police Commission activities, and the establishment and spread of street lighting, this practice ceased.

<sup>35</sup> ECA SL1/1/184, Council Record, 24 July 1822, 365.

<sup>36</sup> The most famous account is J. Prebble, *The King’s Jaunt: George IV in Scotland, August 1822* (London, 1989 [1988]).

<sup>37</sup> H. Trevor-Roper, ‘The Invention of Tradition: The Highland Tradition of Scotland’, in (ed.) E. Hobsbawm and T. Ranger, *The Invention of Tradition* (Cambridge, 1992 [1983]), 15–41 (30).

had become a real capital city again. Popular narratives of the visit raise one of the most important questions in so much of public life: who paid for it? The seventeen pages on the banquet in Robert Mudie's account make no reference to finance.<sup>38</sup> During the royal visit Edinburgh Town Council spent £4,390, or £20.5 million at 2015 prices, on entertaining the King and the public, with the money coming from the Common Good as in 1822 neither the Council nor the Police Commission could tax for this purpose.<sup>39</sup> The majority of the cost was incurred on a magnificent municipal banquet at Parliament House which cost £3,299. Without analysing the accounts it would not be possible to calculate these amounts, which show not only the cost but also the importance ascribed to this hospitality. Common Good accounts have thus been able to offer a new perspective on an extremely well-known event.

What of the narrative of the Common Good? A database has provided understanding of the broad sweep of events. Maver divides Glasgow Town Council's nineteenth-century history into three eras, with transitions marked by the 1832–33 reforms when the middle class was enfranchised and the less ideologically cohesive era after 1868.<sup>40</sup> This structure, which referred to Glasgow, is likely to be applicable to many Scottish towns and can be locally problematised through consideration of the Common Good accounts. A simple periodisation for Edinburgh is clear using the database. As elsewhere, burgh reform in 1833, coming immediately after electoral reform, fundamentally altered the elective basis of local government in Edinburgh. In the same year the city was declared bankrupt due to excessive borrowing against the Common Good and, until 1838, Trustees held the municipal purse-strings, while the Council negotiated a settlement with its many creditors. This agreement removed Leith (and its expensive harbour issue) from Edinburgh's control and responsibility, and made it a burgh in its own right.<sup>41</sup> In 1856, all changed again, as the separate Police Commission and Town Council merged their responsibilities, bringing to an end the curious era of dual administration.<sup>42</sup>

<sup>38</sup> Anonymous [Robert Mudie], *A Historical Account of His Majesty's Visit to Scotland* (Edinburgh, 1822), 226–42. Also see Anonymous, *A Narrative of the Visit of George IV to Scotland, in August 1822, by an Eye Witness of Most of the Scenes Which Were Then Exhibited* (Edinburgh, 1822), 70. Cadell argues that 'Mudie's is by far the fullest contemporary account of the visit, and his general accuracy has never been questioned': P. Cadell, '1822 and All That', *Scottish Archives*, 16 (2010), 41–50 (43).

<sup>39</sup> These figures were computed using the database discussed in this article, using all the account ledgers and abstracts explained and cited above, and inflated by economic cost using Officer and Williamson, 'Relative Value of a UK Pound'.

<sup>40</sup> I. Maver, 'Politics and Power in the Scottish City: Glasgow Town Council in the Nineteenth Century', in (ed.) T. M. Devine, *Scottish Elites: Proceedings of the Scottish Historical Studies Seminar, University of Strathclyde 1991–92* (Edinburgh, 1994), 98–130 (99).

<sup>41</sup> *Report from the Select Committee to Whom the Several Petitions from the Royal Burghs of Scotland Were Referred* (London, 1819), 4, 290; *Municipal Corporations (Scotland): Local Reports of the Commissioners: Part 1 from Aberbrothwick to Fortrose* (London, 1835), 290–1.

<sup>42</sup> J. S. Marshall, *The Life and Times of Leith* (Edinburgh, 1986), 170–2.

While separate from the Council, several councillors, including the Lord Provost, sat ex officio on the Police Commission.<sup>43</sup> With financial difficulties resolved, a merger was politically more desirable.

In Table 4, the annual expenditure for all available years has been averaged within these periods: government prior to burgh reform, the era of bankruptcy, and the period following the settlement with creditors. Under no place of expenditure is there consistency over the three periods, which underscores the impact of reform, bankruptcy and settlement.

Viewed from the perspective of the Common Good, the early nineteenth century was a period of acute crisis for Edinburgh's local government. Indeed the precarious state of burgh finances shaped the institutional structures: the dual administration system where separate police commissions coexisted with burgh councils reflected concerns that these unreformed corporations might use the new rates to pay existing debts.<sup>44</sup> Aberdeen had previously been declared bankrupt in 1818 but by having discrete entities for police administration, assets, and rating powers, these all remained separate in the event of bankruptcy. Burgh reform seemed urgently necessary, but unsuccessful campaigns left the matter unresolved.<sup>45</sup> The problems of the nineteenth-century urban expansion had barely begun, yet urban resources to tackle them were already exhausted.

Where the database was constructed in order to calculate aggregate amounts of expenditure on any given area of expenditure and to establish a narrative, it also provided unexpected insights which would not otherwise have been available. It assisted furthermore in the identification of queries for further analysis. One such line of enquiry was the importance of visible and performative government. The old corporation had special robes for councillors to wear, and a wardrobe keeper to maintain them, paid from the Common Good. Table 5 shows a certain degree of continuity until 1838 when terms were finally reached with creditors, but after this point it was not listed in an abstract. In more fiscally austere times, it did not remain a priority.

The robes and trappings of office were part of what was called 'maintaining the dignity of the city', a somewhat pompous way of describing turning out the magistrates to attend functions smartly. The highlight of the civic calendar was horse-racing at Musselburgh, but after 1833 the Council was unable to sponsor this. Other ceremonial aspects endured, including the mace and sword-bearers, as well as the provision of civic music, including bands and church bells. Not only did the Council want to be seen to govern, it also wanted to be heard. Under public rejoicings, a small standard 'petty disbursement' of

<sup>43</sup> J. McGowan, *Policing the Metropolis of Scotland* (Musselburgh, 2010), 103–4.

<sup>44</sup> D. Barrie, *Police in the Age of Improvement: Police Development and the Civic Tradition in Scotland, 1775–1865* (Cullompton, 2008), 111–12; S. H. Turner, *Local Taxation in Scotland* (Edinburgh, 1908), 183–6.

<sup>45</sup> G. Pentland, *The Spirit of the Union* (London, 2011), 49–51.

THE PROBLEMS AND POSSIBILITIES OF COMMON GOOD ACCOUNTS

<b>Period</b>	<b>1820–33</b>	<b>1836–38</b>	<b>1839–55</b>
Canongate	100	0	0
Churches	100	27	32
City Chambers	100	164	324
City guard	100	0	0
Courts	100	63	74
Extended royalty	100	0	0
Harbour	100	5	0
Hospitals	100	1671	0
Jails	100	145	13
Leith general	100	56	0
Leith town clerks	100	0	0
Markets	100	4	148
Meadows	100	56	254
Other city property	100	0	0
Parliament House	100	0	0
Places of entertainment	100	13	20
Portsburgh	100	109	46
Public works	100	89	2
Railway	100	0	1672
Roads	100	26	0
Schools	100	15	19
Steelyards	100	0	0
Streets	100	0	0
University	100	96	2
Water supply	100	0	0
Workhouse	100	0	29

Table 4 Indexed average annual council expenditure by assigned site (£Real) (1820–1855).

Expenditure from database. Real prices calculated using a five-year moving average of Edinburgh fiar prices, adjusted to accounting years and indexed to 1828. Expenditure figures indexed where 100 = average 1820–33. Fiar prices from: *Edinburgh Almanac for 1820* (Edinburgh, 1819), 81; *for 1827* (Edinburgh, 1826), 91; *for 1828* (Edinburgh, 1827), 93; *for 1829* (Edinburgh, 1828), 92; N. Elliot, *The Conversion Into Money of Grain and Victual Payments in Scotland* (Edinburgh, 1879), xii.

<b>Year Ending</b>	<b>Amount (Real £)</b>
1820	73.71
1821	128.47
1822	240.43
1823	117.14
1824	29.30
1825	31.05
1826	73.96
1827	29.34
1829	52.27
1830	44.93
1831	54.69
1832	64.18
1833	60.97
1836	45.87
1837	43.85
1838	57.22

Table 5 Annual council expenditure on wardrobe keeper and civic clothing (1820–38). Expenditure from database, deflated using the same method as for Table 4.

£8 14s. per year was made.<sup>46</sup> Questions about the petty disbursements raise issues around the nature of archives and sources within them. Survival in all cases may not be due to carelessness or misfortune. It is tempting to speculate that it may not be a pure accident that the ‘Chamberlains [*sic*] Account of Petty Disbursements’ has disappeared. For example in 1821–22, this included £787 12s. 1d., of which £293 14s. 8d. was spent on tavern expenses.<sup>47</sup> The remainder included petty or customary salaries, public rejoicings, calling and admitting ministers, church music and the Musselburgh races, and alimnt to prisoners. This was the most discretionary expenditure the Council made, but more sense cannot be made of it as even in the full account ledgers there is not enough information to split up the transactions and assign different categories.

Individual strands could be extracted from the accounts; but the ability to pull together all known information about this gives greater weight to the argument. One such example was the visible culture of government supported by the Common Good. The use of this resource for the ‘public celebration of

<sup>46</sup> These petty disbursements were a consistent charge until burgh reform. As an example, ECA, Proper Revenue Accounts 1821–22, 328.

<sup>47</sup> *Ibid.*

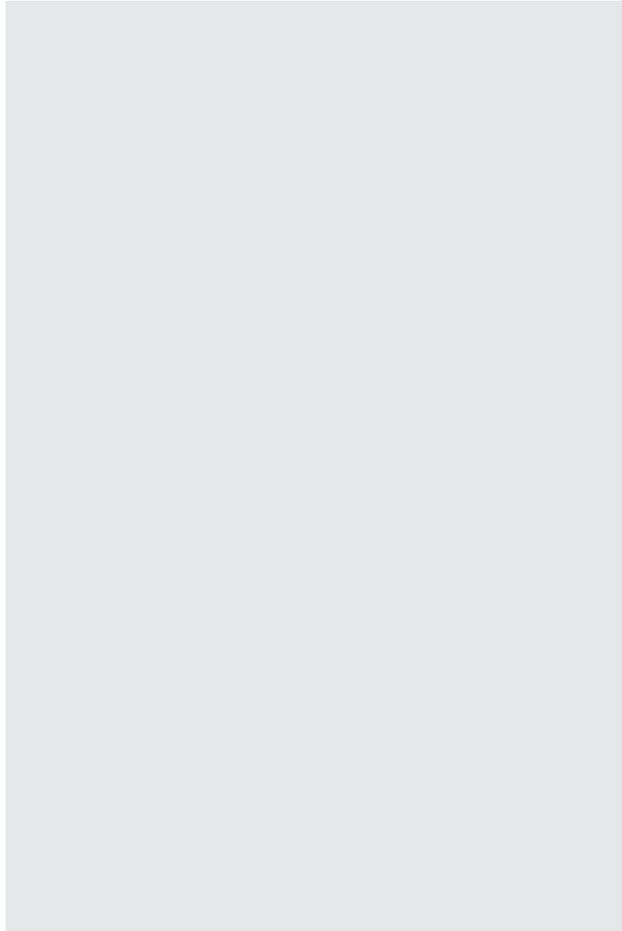


Plate 1 Statue of George IV. Author's own photograph.

State occasions' was well established and routinely included coronations and funerals.<sup>48</sup> Exceptionally this included George IV's visit, the substantial cost of which fell on the Common Good. The visit continued to be of importance to the city beyond 1822, and the Council contributed £105 for a statue, so inscribing the visit into the city's fabric with a kilted George IV (Plate 1). Indeed, through the database, all expenditure on statuary could be identified, which totalled £583 between 1823 and 1838. That no such expenditures were identified between 1838 and 1856 may reflect differences in the accounts, but is

<sup>48</sup> Pryde, *Ayr Burgh Accounts*, lxxvi.

more likely a reflection of economical administration after bankruptcy.<sup>49</sup> This shows a clear change in spending priorities.

The Common Good was the central financial resource of Scottish burghs, at least until the mid-nineteenth century, and possibly up to 1975. Despite the problems of the source documents, analysis using a database offers an important insight into how Scottish local government operated and what responsibilities they were willing to accept. Given the discretionary nature of the Common Good, how the assets were used gives an indication of local government priorities; it was spent on those categories that could not be covered by rateable incomes – either legally or politically. The only way to understand it is through the accounts, and by deconstructing and reconstructing them historians will retrieve contemporary information that would otherwise be lost. Furthermore, detailed analysis of the accounts provides firm evidential basis for many things about Edinburgh that would otherwise be impressionistic. The Common Good is not set in aspic: in 2015, Edinburgh Council proposed transferring a narrow strip of land near the National Galleries of Scotland with legal complications arising due to the particular nature of this asset.<sup>50</sup> Interest in these assets has been increasing as well as consideration of the significant financial value they offer communities. In the context of discussions post-referendum about what kind of society Scotland wants to be, this distinctly Scottish community asset is surely important.

<sup>49</sup> These figures are drawn from the author's database.

<sup>50</sup> A. Wightman, 'National Galleries of Scotland' (28 January 2015), <http://www.andywightman.com/archives/4094>.