

University of Wollongong

Research Online

Faculty of Business - Accounting & Finance
Working Papers

Faculty of Business and Law

1988

Pathological Responses to Accounting Controls: The British Commissariat in the Crimea 1854-1856

W. N. Funnell

University of Wollongong, warwick@uow.edu.au

Follow this and additional works at: <https://ro.uow.edu.au/accfinwp>



Part of the [Accounting Commons](#)

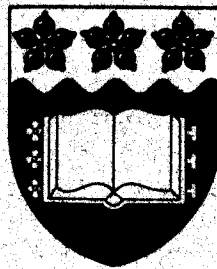
Recommended Citation

Funnell, W. N., Pathological Responses to Accounting Controls: The British Commissariat in the Crimea 1854-1856, School of Accounting & Finance, University of Wollongong, Working Paper 5, 1988.
<https://ro.uow.edu.au/accfinwp/139>

Research Online is the open access institutional repository for the University of Wollongong. For further information contact the UOW Library: research-pubs@uow.edu.au

UNIVERSITY OF WOLLONGONG

**DEPARTMENT OF ACCOUNTANCY
and LEGAL STUDIES**



**PATHOLOGICAL RESPONSES TO ACCOUNTING
CONTROLS: THE BRITISH COMMISSARIAT IN THE
CRIMEA 1854-1856**

by Warwick N. Funnell

September 1988

WORKING PAPER NO. 5

PATHOLOGICAL RESPONSES TO
ACCOUNTING CONTROLS: THE BRITISH
COMMISSARIAT IN THE
CRIMEA 1854-1856

Warwick N. Funnell
Lecturer in Accountancy
University of Wollongong

ABSTRACT

It has become widely recognised that the plight of the British Army in the Crimea (1854-6) was due primarily to unpreparedness. This had been induced by the pursuit of extreme economy in military spending by consecutive governments in the 'great peace' following the Napoleonic Wars. What has not been realised sufficiently, however, is that the consequences of this strident economy were profoundly compounded by the system of military accounting and financial control administered by the Treasury. Thus, it was the inflexibility of the system of financial control which accentuated and which was directly responsible for the continued difficulties of the army in the Crimea.

PATHOLOGICAL RESPONSES TO ACCOUNTING CONTROLS: THE BRITISH COMMISSARIAT IN THE CRIMEA 1854-1856

INTRODUCTION

The extent of the ineptitude which characterised the conduct of the Crimean War (1854-1856) by the British was such that it "has become a byword for disaster, gross mismanagement and incompetent leadership"¹ which, according to Barnett² has made it "one of the compulsive subjects of British historical writing". It was, wrote Florence Nightingale, "calamity unparalleled in the history of calamity".³

At the time, the causes of the calamities which befell the British Army were initially attributed to individuals until it became accepted that, whilst deficiencies of individuals certainly contributed to difficulties experienced, the major cause could be traced to financial considerations.⁴ Extreme parsimony, in military spending, was the order of the day.⁵ Sir Charles Stephenson, in a letter to his brother on March 5, 1855 accused the Government of having

a heavy account to answer for. They have been to this army ... a greater enemy ... than the Russians; ... they have, in short, done what I deem it impossible for a Russian army to do - annihilated the British army⁶

Sidney Herbert, Secretary at War, only too readily agreed that the responsibility for the then present state of military preparedness was

the fault of every parliament; we have always had the same stereotyped system of economy in military affairs ... I am as much to blame as anyone ... I say ... it has been the fault of all parties, all administrations, every parliament ... On one (thing) they have agreed, ... improvident economy.⁷

The calamity of the Crimea was so monstrous and so avoidable that blame, urged General Sir Edward Coffin, transcended individuals, departments and Government.⁸ Indeed, the deficiencies in the preparation for the maintenance of the troops can, in part, be traced to these sources but more especially to the traditional and slowly eroded British suspicion of the constitutional consequences of maintaining standing armies in peace. "National indifference", argued Sir Edward, must be held in the first place to be culpable for the suffering in the Crimea.⁹

National indifference towards the state of the army and constitutional fears stemming mainly from an aversion to the military manifest themselves in a preference for cheeseparing economy,¹⁰ obsessive surveillance of military finance through accounts and a grossly centralised and minutely regulated financial administration in the hands of civilians. Each had its part in the tragedy enacted in the Crimea.

SUPPLY AND THE ARMY IN THE CRIMEA

The Commissariat

Supply of the essentials of life to the army was the responsibility of the Commissariat. The Commissariat was a civil department under the direct control of the Treasury,¹¹ to which the Commissariat directed all its allegiance, until December 1854 when it passed into the hands of the War Department where it remained under civilian control and Treasury regulations continued unabated.¹² As a consequence of the Commissariat's civilian autonomy from ultimate military authority Lord Haliburton, despatched to Turkey to join the Commissariat in 1855, described how

the position of the civilian ... in constant contact with soldiers who grudgingly recognised his rank and authority, was anomalous and unsatisfactory.¹³

The Commissariat was responsible for furnishing and transporting (at least on land) all provisions, forage, cooking fuel and light to troops in the field outside England. The Commissariat was also the banker for the army and the agent of the Treasury responsible for supplying money to all branches of the military, for the safe-keeping of specie, the issue of Bills and for concluding, when necessary, any contracts for supplies.¹⁴ For every penny spent and every pound of supplies issued records had to be kept: the officers and men of the Commissariat were held personally responsible.¹⁶ Given that there was a lack of adequate staff in the Crimea and the immensity of the task facing the Commissariat, there were unquestionably far "too many responsibilities, too many accounts and too many masters".¹⁷

The Influence of Accounting Regulations

The training and administration of the Commissariat by the Treasury accentuated regulations and meticulous accountability at the expense of initiative, and thereby bred a corps of numbed automatons. The overriding consideration in all Commissariat work was an obsessive concern for following Treasury regulations. This meant that, while the Commissariat's task of maintaining the troops in the field was difficult enough, the Commissariat "was so tied down with orders, and so cramped with surveillance, that its energies were greatly diminished".¹⁸ Minute documentation was required to support and evidence each transaction conducted by the Commissariat, its members being charged "with every article received, ... In short, there is not an article of Entry or Issue but must be exactly immediately accounted for ...".¹⁹

The punctiliousness required of the Commissariat would have been comical had not the consequences been so tragic, as reported by

Prince Albert. At a time when the British army was literally starving to death, Prince Albert, the Royal Consort, wrote to Lord Panmure on 10 February 1855, concerning the arrival of a boatload of vegetables from England. Even though vegetables of any description were especially urgently needed, when the Commissariat officer receiving the cargo realised the cargo consisted of vegetables he refused to accept it because, under the financial regulations of his department, he did not have the power to purchase or accept them.²⁰ The Commissioners investigating Crimean supplies also referred to this absurdity.²¹ Because each Commissariat officer was held personally responsible for all receipts and issues, contravention of Treasury regulations could prove a very costly exercise. Besides, Commissariat officers were trained as officers of a Treasury-controlled department never to spend money on their own initiative, no matter what.²²

Equally tragic, and yet not unusual in the context of the Crimean War, was the plight of the Medical Officer of the hospital ship Charity. On the ship he had a large number of cholera cases, whose suffering was aggravated by the absence of warm surroundings. To improve conditions the Medical Officer sought to acquire some stoves from the Commissariat. Despite the obvious urgency of the situation the Medical Officer was properly informed:

Commissary: You must make your requisition in due form, send it to headquarters, and get it signed properly, and returned, and then I will let you have the stoves.

Medical Officer: But my men may die meantime.

Commissary: I can't help that; I must have the requisiton.

Medical Officer: It is my firm belief that there are men now in a dangerous state whom another night will certainly kill.

Commissary: I really can do nothing; I must have a requisition properly signed before I can give one of those stoves away.²³

Procrastination in the Commissariat was therefore, generated by financial and accounting regulations, which originated with the Treasury and most of which had been carried over from the Peninsula War. The army's associated services were, judged the Esher Committee,²⁴ "tied and bound in the coils of excessively complex and minute regulations". Rules and regulations designed for another place, another time, and conceivably for other purposes, soon became dangerous anachronisms which retarded efficient operations of all military and civilian branches of the army.

Because the officers of the Commissariat, as befitted agents of the Treasury, would be assessed primarily on how well they met Treasury regulations and kept records and accounts in the pursuit of 'petty economy', they refused or were unable to move outside the guidelines for supply as laid down in Treasury regulations.²⁵ This had been observed much earlier than the Crimean War by the Howick Commission which was prompted to conclude in 1837 that "the Board of Treasury seems particularly unfitted by its constitution for ... managing the supply of the Army".²⁶ According to Florence Nightingale the Commissariat's officers fixed "their attention upon their bookkeeping as the primary object of life".²⁷ This did not change when the War Department took over the Commissariat in December 1854. Mr. Augustus Stafford, on the basis of his experiences in the Crimea, told the Roebuck Committee (1856) that, in the supply departments there was a fear of responsibility and exceeding regulations.²⁸

Early supply manuals, and subsequent manuals, displayed a disproportionate concern for bookwork and correspondence in comparison to the attention given to the mechanics of supply. "Yet that in itself", admits Glover when reflecting upon the 1796 supply manual of Havilland Le Mesurier,

"was the natural result of a system under which the Commissary was so much more directly responsible to a Treasury which insisted on accurate accounting than to a Commander-in-Chief who merely wanted his men and horses to be properly fed".²⁹

As the military's banker and the Treasury's, and therefore Parliament's, representative in the field it was above everything else the duty of the Commissariat to

call to the attention of the officer commanding ... every instance in which a payment may be authorised, at variance with established regulations, or with any particular direction of the Treasury Board, as well as to report on the subject to the Treasury.³⁰

Despite the plight of the army in the Crimea, any change in the professional behaviour of the Commissariat, unfortunately, was remote. To change the habits of a lifetime in the service of the Treasury was easier said than accomplished. For the Commissariat Officer "to suddenly cast behind every tradition of his department, every habit to which he had been carefully trained and, in the midst of new and arduous tasks, construct for himself a new theory of duty and a new set of regulations" was out of the question.³¹ Commissariat officers generally had no choice but to follow the given financial instructions that were "suitable for a time of peace, but inapplicable to a period of war, and operating unjustly on soldiers".³²

Members of the Commissariat were only too aware of the eagerness and relish with which the army notoriously sought to blame

subordinates for administrative failures and the alacrity with which the Treasury superintended its own regulations.³³ History, as found in the numerous Commissions and Committees of Inquiry that in the past accompanied major conflicts, had demonstrated that any excuse in times of trouble, especially an infraction of rules or procedures however slight or unintentioned, sufficed to unleash and legitimise insidious persecution.³⁴ Members of the Commissariat therefore endeavoured to eliminate any avoidable grounds upon which they might be the scapegoat for operational difficulties: "their fear of their superior officers ... was abject".³⁵ To take the initiative was to risk severe censure and possibly financial ruin.

The rules and financial regulations of the Commissariat were ultimately designed to create uniformity, regularity and ensure conformity.³⁶ Financial regulations enabled 'remote-controlled' Treasury supervision; they were, if not the physical presence of the Treasury, its surrogate, the functional equivalent of direct oral orders. As such, behaviour which contradicted Treasury regulations could have been readily and threateningly interpreted as denying the wishes and directions of the office from which they emanated.

In the Crimea the web of financial regulations, rules and procedures which served to hem in the Commissariat officer became not only the servant of the superior but of the ranks also. They were used as a defensive fortress into which the supply officer could remove himself.³⁷ Regulations determined by central authorities as the keystone to a highly centralised system of administration and financial control became not, as expected, a link in a chain of responsibility but rather a component in a chain of

irresponsibility. They "were the death of common sense".³⁸ Financial regulations effectively enabled the officers of the Commissariat to divorce themselves from the failures of the campaign, which may have been attributable to inadequate supply arrangements, by the plea that instructions were followed exactly as given.³⁹ The Commissariat officers' defence was that they could not be held responsible for anything outside what they perceived as their given mandate. Financial and accounting regulations as finely detailed as those hedging the British Army's supply services therefore encouraged and produced a debilitating apathy.

According to the Commissioners of the McNeil and Tulloch Commission, the Commissariat, displaying an apparent indifference for the suffering of the army, made little effort to promote improvement. Minimal effort was required, stressed the Commissioners, to meet the outmoded supply requirements and regulations of past campaigns and to concentrate on maintaining a general store of supplies shipped from England, the distribution of which "to the members in each division, merely involves the simplest operation of arithmetic".⁴⁰ To do much else must necessarily be

attended with extra trouble, greater complication of accounts, and no small personal exertion. It is ... natural ... that those who have the charge of supplying the troops should cling to the system which tends so materially to relieve their difficulties.⁴¹

Even when supplies were known to be available not far from the Crimean battleground no-one in the Commissariat took the initiative to acquire them. Thus, not only did the regulations facilitate punishment but they also, therefore, defined behaviour necessary to avoid punishment by specifying the minimum level of acceptable performance. The financial regulations, which principally emanated from the Treasury with the express sanction of Parliament, as a

consequence most successfully destroyed freedom in decision making, the well-spring of initiative which is the very substance of flexibility and intelligent assessment where conditions are constantly changing. Florence Nightingale observed wryly in 1855 that the members of the supply branches had their heads "so flattened between the boards of discipline that they remain old children all their lives".⁴²

The financial regulations of the Treasury as they impinged on Commissariat accounts, were of special interest to the McNeil-Tulloch Commission. Thus, it is the purpose of the following section to examine the Commission's findings concerning Treasury financial regulations and Commissariat accounts and their relationship to military performance.

ARMY ACCOUNTING AND THE ROYAL COMMISSION INTO ARMY SUPPLIES

The indignation of the British at home,⁴³ convinced as they were by 1855 that British casualties were attributable in no small measure to supply inadequacies, determined the Government to establish a Royal Commission to enquire into the supply arrangements in the Crimea. Accordingly, letters patent were issued in 1855 and the McNeil-Tulloch Commission set off for the Crimea.⁴⁴ Among the directions to the Commissioners they were charged with examining

the mode of accounting, and if the system be in your opinion unnecessarily complicated for a period of actual warfare, you will suggest such means of simplification as may occur to you.⁴⁵

As it transpired, the Commissioners did not find what was referred to as the 'unclassified' system⁴⁶ of accounting used by the Commissariat in any way unduly complicated.⁴⁷ On the contrary, the system "upon which the Commissariat accounts of receipts and issue have for some years been kept" showed itself to be

well adapted for service in the field, and hardly to admit of being more simple ... (for the) accounts of the Commissariat Officers attached to Divisions and Brigades consist ... merely of consecutive entries, or jottings, of all receipts and issues ... accompanied by the requisite vouchers.⁴⁸

Accounting procedures followed in the field during the Crimean War were directly derived from the need to ultimately account to Parliament for money appropriated to military uses. All accounting practice in the Commissariat was subordinated to, and fed into, Parliamentary needs.

The operation of army accounting as practiced in the Crimea owed much to the work of Sir Charles Trevelyan,⁴⁹ at one time head of the Treasury and the Commissariat (1840-December 1854), who had taken what had been a tremendously complex system of accounts involving very detailed classifications and in its place instituted the simple cash account and a charge-discharge account for stores.⁵⁰ Sir Charles had recognised, and past operations in the field had shown, that during active service, with its intense demands, an inordinately complex system of army accounting invariably broke down. According to Sir Charles, the uncomplicated and 'unclassified' system of accounts he was instrumental in introducing in the Commissariat, when it was under the direct control of the Treasury, not only

answered every purpose, but was far better for purposes of check than any more complex system that could be adopted ... and attained the objects of a military system of accounts.⁵¹

Despite previous improvements to, and simplification of, army accounts, but largely because of the uncertainties and urgency of a major campaign, much to its horror the Royal Commission discovered that the accounts constructed in the field were generally so inaccurate "that but little reliance could be placed upon the

accuracy of the ... returns".⁵² The comments of McNeil and Tulloch were scathing, possibly the worst that could be made. The Commissioners were expressing dismay that, in the chaos of a protracted war with its extraordinary demands, despite the immense number of finely articulated financial and store regulations which manacled the Commissariat, the pettifogging attention to documentation through accounts and the resulting intense surveillance, the accounting results were far from acceptable. The records could not be used with any degree of certainty or confidence. Yet it seemed impossible that the end product of such a closely scrutinised and laborious system could be so worthless or, ever worse still, dangerously deceptive.

The main reason for the unsatisfactory state of the Commissariat accounts, argued McNeil and Tulloch, was the extreme procedural rigidity of accounting. McNeil and Tulloch argued that reporting which was prescribed within rigid lines needed to be softened with initiative. Financial regulations, especially those operating in peace, could not hope to meet the demands of war in the inflexible, narrowly oriented form they took for the Commissariat. Real or imagined punishments for discrepancies in accounts, no matter how much the Commissariat's officers quaked and trembled at the prospect, could not overcome the polluting influences endemic to war. Threats of future chastisement could only but increase the anxiety and inflexibility of the Commissariat officers as they saw circumstances slipping beyond the area covered by regulations and predictability.

The miasma of errors, found in the accounts by the McNeil-Tulloch Commission, was compounded by the emphasis in army accounting on the charge-discharge form of accounts. Each supply

officer was made accountable for all items that entered his store. Once they left his store they were no longer his concern and so he eliminated them from his books. This practice led to the curious "habit of writing off as issues, numerous supplies which had not been distributed to the troops, but which had been merely transferred from the store at Balaclava to the control of the navy in store ships in the harbour".⁵³ The stores then, for all intents and purposes, ceased to exist because they did not appear in the Commissariat's records. The storemen and Commissariat Officers appeared to use no commonsense or initiative in the records they made. Their one concern, which overrode any considerations of providing a service suited to the requirements of the situation, was to ensure they had sufficient documentation or proof to cover themselves given, argued the Chancellor of the Exchequer, the "certainty of detection which the nature of the accounts afforded"⁵⁴. The accounting procedures drilled into the men responsible for supplies, the majority of whom had little education outside that afforded by their oftentimes brief Commissariat training under the Treasury's supervision, encouraged blind attention to detail; to the unthinking application of rigid regulations designed to ensure control over the minutest matters connected with stores and cash. Any discrepancies were made the liability of the storeman and issuing officer.⁵⁵ They were thus "paralysed by visions of reckonings to come".⁵⁶

Given the accountability requirements of Parliament, it was not inconsistent for the Commissariat to see the purpose of accounting records in terms of surveillance and stewardship and not as the means to facilitate the pursuance of military victory. Meeting the often urgent requirements necessary for the very

existence of those engaged in battle was considered after Treasury requirements had been met. Evaluation of Commissariat performance and discharge did not consider anything outside that which could be disclosed in reports stipulated by Treasury regulations. The army did not supervise and assess the Commissariat, thus the army's criteria for an efficient and effective Commissariat were irrelevant to the Commissariat Officer and his men, who saw the army as completely separate and distinct from their own organisation.

CONCLUSION AND SUMMARY

The great personal responsibility of each supply officer, discharged through his accounts, induced a state of mind not unlike that required to participate in a game of 'pass the hot potato'. The Commissariat Officer was trained to regard himself and his office as a turntable for supplies; a temporary repository that received supplies from one direction and issued them in another; a policeman directing traffic: "we were mere custodians of stores. We were not supposed to have any knowledge of them, but merely the care of keeping and accounting form them".⁵⁷

The seeming paradox presented by contemporaries at the front of a very hard working but ineffective Commissariat can be explained to a very large extent in terms of meticulous attention to the forms and reports required by Treasury regulations (and ultimately Parliament). Not only was the Commissariat forced to muddle its way through the goods as they arrived but also they had to deal with, what was patently clear to the Commissaries the most important part of their job, the mountains of paperwork. In other words the Commissariat and the Treasury 'fiddled' while the army 'burned'.⁵⁸

The Commissariat discharged its functions firstly for the Treasury, its real master, and not for the British Army. Fear of an unsatisfactory audit result and consequent Treasury disciplinary measures proved to be the immediate motives in the actions of the Commissariat. From the Commissariat-General down the advantages of a well fed and healthy army seem to have been lost on the Commissariat.⁵⁹

NOTES

1. Judd 1973, p. 29.
2. 1870, p. 283.
3. Cited in Woodham-Smith 1977, p. 15; See also Henry Drummond's comments made in a speech before Parliament, January 23, 1855 as cited in Stanmore 1906, p. 250.
4. See Trevelyan 1922, p. 305; Russell 1858, p. 30; Morely 1903, Vol. I, pp. 487-493.
5. Blackwood's Edinburgh Magazine January, 1856, p. 115.
6. Stephenson 1945.
7. Speech in the House of Commons as reported in Blackwoods Magazine, January 1855, Volume LXXVII, p. 13; For a fuller account see Stanmore Vol. I 1906, pp. 239-240.
8. Appendix VII to Evidence before the Strathnairn Committee 1867, p. 67.
9. Appendix VII to Evidence before the Strathnairn Committee 1867, p. 267; Also Blackwood's Edinburgh Magazine Vol.LXXIX, February 1856, p. 233; Also Stephenson 1915 in a letter to his brother June 29, 1855 pp. 146-147.
10. "... being more earnest in the maintenance of our civil liberties than in the extension of our military power, we shackle ... the will of the executive in the matter of military expenditure" (Edinburgh Review April 1855, p. 540).
11. For a detailed history of the evolution of the Commissariat and its relationship with the Treasury see British Parliamentary Papers, 1854-55, Vol.XXXII, pp.299-301, "Treasury Minute 22 December 1854 on the Transfer of the Commissariat to the War Department"; British Parliamentary Papers, 1859, Vol.XV, "Report of the Committee appointed to Inquire into the Existing Organisation of the Commissariat Department", Question 2, p.197; Report of F.A. Stanley, Financial Secretary to the War Office on the Subject of Army Pay Accountants which contains a "Memo on Commissariat and Treasury Chest Duties" by the Deputy Accountant General, British Parliamentary Papers, 1878, Vol.XIX.
12. See the Comments of Griffiths 1900, p.216; Biddulph 1904, p.8.
13. Quoted in Atlay 1909, p. 9.
14. See British Parliamentary Papers, 1854-55, Vol.XXXII, pp. 300-301, "Treasury Minute 22 December 1854 on Transfer of Commissariat to the War Department").

15. For further details on Commissariat duties see the Evidence before the "Select Committee on Army and Ordnance Expenditure" Vol. IX 1849, Questions 8102-8114.
16. Evidence of Commissariat-General Archer before the Howick Commission 1837, p. 34.
17. Appendix VI to Evidence before the Strathnairn Committee 1867, Question 2739, p. 247.
18. Russell 1858, p. 62.
19. Le Mesurier 1796, Part IV; Ward 1957, p. 73; see also British Parliamentary Papers 1854-55, Vol. XXXII, p. 301, "Treasury Minute 22 December 1854 on Transfer of Commissariat to War Department".
20. Panmure Papers 1908, p. 54.
21. McNeil and Tulloch Commission, 1856, p. 8.
22. See Woodham-Smith 1971, p. 116.
23. Russell 1858, p. 253.
24. 1904, Part 2, p. 9 of the report.
25. See Florence Nightingale's views in Woodham-Smith 1977, p. 114.
26. P. 13 of the Report.
27. Quoted in Moncrieff 1909, p. 381.
28. See Woodham-Smith 1977, p. 130.
29. 1963, p. 257.
30. Treasury Regulations cited in Clode 1869, Volume I, p. 195.
31. Editor's Preface to Buxton 1883, p. vi.
32. McNeil and Tulloch Commission 1856, p. 281.
33. See Ward 1957, pp. 70-72.
34. See Middleton 1939, p. 138.
35. Woodham-Smith 1977, p. 114.
36. See Durell 1917, p. 475; Dawkins Committee 1901, p. 182.
37. See Woodham-Smith 1977, p. 117 for examples.
38. Woodham-Smith 1977, p. 113; see also Gladstone's comments as presented by Moncrieff 1909, p. 380.

39. See, for example, the evidence of Commissary-General Filder before the McNeil and Tulloch Commission, 1856.
40. McNeil and Tulloch Commission 1856, First Report, p. 13.
41. McNeil and Tulloch Commission 1856, First Report, p. 13.
42. Cited in Woodham-Smith 1977, p. 117.
43. For example see Lord Clarendon's letter to Lord Panmure December 23, 1855 Panmure Papers 1908, p. 31.
44. The Commission was a sop to public outrage for the Commissioners received very little co-operation either at home or in the Crimea and certainly little thanks from the Government (Quarterly Review Vol. 104 July and October 1858, pp. 535, 537).
- The initial impact of the Commission's findings was explosive. This was however, soon tempered by the manoeuvrings of those implicated in causing the army's suffering (Lord Panmure to Sir William Codrington, February 15, 1856 Panmure Papers 1908, p. 105, p. 129).
45. First Report 1856, p. 3.
46. The accounts were unclassified in that the only essential headings of expenditure used were those reflecting the headings of Votes as appropriated by Parliament.
47. See Evidence before the Strathnairn Committee 1867, Question 2677, p. 208).
48. (Second Report 1856, p.43; see also Notes on Keeping Army Service Corps Books and Accounts 1919; Furse 1894, p. 96.
49. For biographical notes see Trevelyan 1922, p. 357.
50. For details of the complexity of the accounts prior to Sir Charles' work see the Report of the Commissioners Appointed to Inquire into the Mode of keeping the Official Accounts 1829, p. 88.
51. Evidence before the Strathnairn Committee 1867, Question 2668, p. 207.
52. Second Report 1856, p. 31.
53. Second Report 1856, p. 31.
54. Evidence before the Strathnairn Committee 1867, Question 2688, p. 209.

Mere puffery in the light of the McNeil-Tulloch Commission's findings. The accounts did however, have the potential expressed by the Chancellor if they were used within a system of control which realistically accommodated the circumstances of war. For the participants, the controls were, however, perceived as complete.

55. See Furse 1896, p. 84.
56. Edinburgh Review April 1855, p. 566.
57. Evidence of A. Gunn, Commissariat Officer before the Strathnairn Committee 1867, Question 380, p. 51.
58. See Ward 1957, p. 73.
59. See Moncrieff 1909, p. 380.