P. G. M. Dickson, Patrick O’Brien and Peter Mathias began the examination of the fiscal roots of British military success in the long eighteenth century,¹ and John Brewer brought the matter to the attention of a non-professional readership.² Brewer, indeed, transformed the way in which Britain’s rise to great power status was viewed, by shifting the focus from military and naval operations, and diplomacy, and emphasising the key role of tax-collectors and bureaucrats.³ Inspired in part by this work on the emergence of the ‘fiscal-military state’ in Britain, much scholarly effort has recently been devoted to examining the money-raising efforts of other European powers.⁴ But if the relationship between taxation, public credit, and military capacity is now perhaps more widely appreciated than in the past, relatively little has been written about the ways in which the vast financial resources mobilized to fight the wars of the period were actually spent. True, some important work appeared in the nineteen-seventies on contractors, commissaries, and British military supply in the era of the American Revolution.⁵ Government contracting is also discussed in David Hancock’s more recent study of the London merchant community, primarily from the perspective of the contractors themselves, and Richard Oswald in particular;⁶ while another important contractor, Christopher Atkinson, is the subject of an article by David Syrett.⁷ But we still need to know a lot more about how efficiently the money raised for Britain’s eighteenth-century wars was applied to military purposes.⁸

This paper focuses on checks and controls on British military expenditure from the outbreak of the so-called War of Jenkins’s Ear to the end of the War of American Independence. The navy is excluded, partly because its contracts have already been subject to scholarly examination,⁹ and partly because spending on the navy, for much of the period considered here, was lower than spending on the army. But the concentration on the army is primarily a result of the political contention associated with its expenditure: naval spending tended to be less controversial than spending on the army, as the navy was generally regarded as a benign national institution, whereas
the army, and the uses to which it might be put, were viewed with much greater suspicion. While there will be some mention of the periods of peace that punctuated the conflicts of the time, the focus will be on the hostilities themselves, specifically the War of Jenkins’s Ear that merged into the War of the Austrian Succession (1739-48), the Seven Years War (1756-63) and the War of American Independence (1775-83). It was during these conflicts, and in the years immediately following them, that the issue of spending on the army appeared most pressing, and for easily understandable reasons – the military budget rose enormously to support a much increased military establishment, including foreign allies and auxiliaries. In 1748, the last year of the Austrian Succession struggle, some £5.6 million was voted for British troops and foreign auxiliaries; in 1760, at the height of the Seven Years War, nearly £9 million; in 1780, once the American conflict had broadened to include the Bourbon powers, just over £9 million. The comparable figures for peacetime are less than £1 million in 1738; £1.1 million in 1751; and £1.4 million in 1769.10

Three elements performed a checking and controlling function so far as British military spending was concerned – ‘public opinion’, the Westminster Parliament, and the departments of state, particularly the Treasury. While each of these three elements might work independently from the others, they often operated in combination, even if not to the same agenda, and it was their interaction that tended to produce the best results in terms of reducing waste and curbing improper practices. It should also be noted that government, Parliament, and the public are not always easy to disentangle. Anonymous pamphlets and contributions to the press helped to form public opinion, yet they were sometimes the work of, or paid for by, politicians – either members of the parliamentary opposition or government ministers or their supporters. The Treasury, as we shall see, influenced, as well as was influenced by, public enthusiasm for economy. Nevertheless, for our current purposes, the three elements need to be analysed separately and their respective strengths and weaknesses assessed. The paper will conclude with a consideration of the overall effectiveness of checks and controls on military spending during the period.

Encouraged, to some extent, by the translation of Jürgen Habermas’s work on the ‘bourgeois public sphere’, over the past couple of decades there has been a growing
body of scholarly literature concerned with the role of public opinion in eighteenth-century politics, both in Britain and across much of Europe. There is abundant evidence that public opinion was becoming a significant element in British politics, from the middle of the century at the latest, and that war, and the controversy it often generated, was a great stimulus to this development. Public debates about foreign policy and war led naturally to concerns about military expenditure, especially when the army was deployed in places, and for purposes, that were not approved by a significant part of the political nation.

Concern about military spending was also a subset of more general interest in government expenditure as a whole – a general interest that was almost inevitable, given a propertied and taxpaying electorate, whose taxes supported much of the expenditure and serviced the debt that made higher spending possible. With the appearance, from the mid-century, of a number of works charting the rise in public expenditure over many decades, debate and discussion became more focused. James Postlethwayt’s *History of the Public Revenue, from the Revolution of 1688* (1759) was perhaps the most complete analysis, though there were many other pamphlets and tracts that considered various aspects of public finance, from different schemes of taxation to the sustainability of the national debt. At a time when enormous sums were being voted for the military, and taxpayers were said to be complaining ‘most confoundedly at the increasing load of taxes wch. we all labour under’, it was understandable that they should want to know that their money was being spent to good effect. As an officer in the army serving in Germany noted sardonically in a letter home in July 1761, ‘there is no writing of a Battle without letting you Country Gentlemen know what blood you have had for your money’.

During and immediately after the conflicts of 1739-83, there was a good deal of public interest in expenditure on the army – an interest both reflected in, and stimulated by, newspapers, pamphlets, literature, and plays. The very existence of the regular army was resented by some, at least at the beginning of the period. While there were many reasons for this opposition, financial concerns were given prominence. A pamphlet published during the War of the Austrian Succession decried the money wasted on the land forces, and predicted further expenditure to support an increase in the number of regiments. The purpose, according to the anonymous author, was not so much military as political: ministers would be able to use appointments to the commissioned ranks as a means to build up support in the
House of Commons. Isolationist sentiments led to calls for concentration on maritime and colonial warfare, which would require only a small army, or even no regular army at all. In the Seven Years War, the army became more acceptable, but only, in the view of some writers, because it was employed in North America. The commitment of British troops to continental Europe was particularly criticized in both mid-century wars, and again an important strain in the criticism was an emphasis on the money wasted. Whereas sailors spent their pay at home, soldiers, it was claimed, spent theirs wherever they were campaigning, with obvious disadvantages for the British economy. Money expended on the army in North America, so the argument went, was far more beneficial, as it returned home in the form of orders for goods and services, as the colonies were reliant on British manufactures. In the American war, those who opposed the military coercion of the colonists needless to say took a very different line: the deployment of the army across the Atlantic was now depicted as the cause of a great deal of unnecessary expenditure.

A consistent objection was to the alleged squandering of public money on foreign allies and auxiliaries, especially German troops, whose expenses formed part of the military budget. Payments to Hessian auxiliaries and the king’s own Hanoverian troops were highlighted, especially during the Austrian Succession war, while the annual subsidy of £670,000 to Frederick the Great of Prussia became an issue in the Seven Years War. Much of the hostility was based on a general xenophobia, or at times a more specific anti-Hanoverian prejudice; but it incorporated financial concerns. It was assumed that money spent on European allies and auxiliaries was wasted because they were not truly committed to the British cause, and looked after their own interests, and so were not effective additions to British military strength. It was also argued that, as with British troops serving on the Continent, the money spent on allies and auxiliaries would not help the British economy. Contemporary letters and diaries reveal particularly deep resentment at the subsidies paid to European allies in the Austrian Succession war, and claims that the money had been used to support courtly magnificence rather than putting the agreed number of troops into the field.

The army’s commissaries and contractors were attacked no less frequently, usually on the grounds that they had exploited their positions to appropriate part of the bloated military budget. Contractors were accused of profiteering, and both contractors and commissaries of fraud and peculation. There was much criticism after the Seven Years War, not least because a great deal of money was known to have
been expended on the army in Germany from 1758 to 1762. Samuel Foote’s comic
drama *The Commissary* (1765) launched a bitter assault on its central character,
Zachary Fungus, the commissary in question: ‘the fangs of you, and your tribe, A
whole people have felt, and for ages will feel’. Samuel Foote’s comic drama *The Commissary* (1765) launched a bitter assault on its central character,
Zachary Fungus, the commissary in question: ‘the fangs of you, and your tribe, A
whole people have felt, and for ages will feel’. Tobías Smollett’s novel *Henry
Clinker* (1771) similarly made unflattering reference to ‘commissaries and
contractors, who have fattened, in two successive wars, on the blood of the nation’.24
During the American conflict, there was also much concern about contractors. In
1776, it was claimed by one London newspaper that they had earned up to sixty-two
percent profits on their transactions with government, and, two years later, a Scottish
paper likewise protested at the money flowing ‘into the pockets of government
contractors’.25

Much of the public criticism of aspects of military expenditure was, it must be
said, challenged in other publications – the commitment of troops to the Continent
was defended, as was the waging of war in North America from 1775, and the paying
of subsidies to allies and the employment of auxiliaries. Apart, perhaps, from on the
subject of contractors and commissaries – who seem to have been almost universally
unpopular – there was not so much a unified public opinion, as a lively public
debate.26 Most of the criticism, moreover, was of a very general and unspecific kind,
and a good deal of it was uninformed and inaccurate, and often manufactured, or
exaggerated, to support a particular political position. Even so, politicians at
Westminster and Whitehall were not always able to ignore it. The willingness of
opposition MPs and even government ministers to become involved in newspaper
exchanges and pamphleteering shows that they took public opinion seriously. In the
run-up to general elections the views of the public became especially relevant – even
in an age of very restrictive franchises – and the opportunities for public opinion to
exert an influence on the actions of the political classes accordingly increased.
Perhaps the most obvious incidence of this was the impact of the county association
movement in the crisis years of the American war.27 The Yorkshire Association
paved the way, meeting at the end of 1779 to criticize the high level of government
spending, which seemed to be bringing no tangible benefits in terms of successful
prosecution of the war. The associations, it must be said, were not specifically
concerned with military expenditure; their criticism was broad, and their primary
target was the civil list, and the use of public money to buy support in Parliament.28
Nevertheless, the pressure exerted by the petitions of the associations – which bore

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about 60,000 signatures between them – assisted the parliamentary opposition in its campaign for ‘economical reform’, which was eventually to lead to legislation to reduce waste and misappropriation in the funding of the army in the form of an Act for the better Regulation of the Office of Paymaster General (1781) and the more thoroughgoing Pay Office Amending Act (1783).

-II-

We move now from the diffuse and general pressure exerted by public opinion to the more specific probing of Parliament. While the wider public provided the background music, MPs produced the libretto. Their concerns were in many ways very similar to those of their constituents: there was much parliamentary hostility to the augmentation of the army at key points; to the use of the army on the Continent in the mid-century wars, and in North America during the War of Independence; to paying for foreign subsidies and auxiliaries; and to the alleged peculation and profiteering thought to be rife in the provision of foodstuffs, money, and other necessaries to the army. While all of these subjects might be approached from a variety of angles, concern about the waste of public money was nearly always highlighted, if only because emphasis on this point was seen as the best way to win over those politicians and members of the public who were not vehemently opposed to the government and its military policies.

Individual MPs might raise concerns on many different occasions, but the parliamentary events most likely to lead to questioning and debate were the presentation of the army estimates and of the accounts of the army’s extraordinary expenditure, or the ‘extraordinaries’, as they were generally known. The estimates, prepared by the War Office, and presented by the secretary at war, the minister responsible for the army, listed the forces for which money was to be required in the coming twelve months, and produced an anticipated total sum based on the number of regiments and corps. The extraordinaries, also submitted by the secretary at war, took the form of an account of the additional money expended, over and above that estimated, during the past year. In theory, at least, the true cost of supporting the army for any given year could be derived by adding together the appropriate set of estimates and extraordinaries.
A few examples will have to suffice to illustrate the kind of issues pursued. In March 1743, Edmund Waller, an opposition MP, described as a ‘public fraud’ the excessive profits of the contractors who had been appointed to supply money to the army in Flanders. The contractors, according to Waller, might have made as much as £75,000 out of the arrangements. A year later, on 19 March 1744, a debate on the army extraordinaries brought forth opposition criticism of a payment of £40,000 to the Duke of Aremberg, the Austrian commander in the Low Countries, to put his troops ‘in motion’. The payment was described as ‘a dangerous misapplication of public money’. A month later, when the army extraordinaries were again debated, a motion was proposed criticizing the payment to Aremberg, but it was amended in a way that made it acceptable to the government. In December 1761, the Commons resolved to address the king asking for a particular account of the extraordinary expenditure on the army, especially the army in Germany, ‘distinguishing the several Services to which the money has been applied, the Authorities by which it has been issued, and the Persons to whom it has been paid, during the Years 1757, 1758, 1759, 1760, and the present Year, to the 24th June last’. A few days later, the secretary at war presented to the Commons, ‘pursuant to their Address to his Majesty’, a detailed account of the extraordinary services ‘not provided for by Parliament’, for the past year. In March 1779, during the American war, an attempt was made to prevent a committee of the whole house from agreeing to an item in that year’s army extraordinaries, relating to more than £500,000 used for the ‘Purchase of Spanish and Portugal Coins for the Use and Service of His Majesty’s Forces in North America’, ‘no Vouchers having yet been presented to this House relative to the same’. Contemporary opinion regarded the House of Commons as a vital check on the power of the executive, and checking and controlling government expenditure was seen as a key element of Parliament’s function. At times efforts were certainly made to secure serious and sustained examination. In 1763 a parliamentary select committee was appointed to report on public expenditure since the outbreak of the recently concluded war, and concentrated on the Board of Ordnance, which was responsible for the army’s artillery. The committee’s report concluded that if ‘more open Bargains for Contracts had been made … considerable sums’ might have been ‘saved to the Public’. Another select committee of 1778 began by considering the supply of rum to the army since 1776. But Parliament’s greatest success in this regard might be thought to have come with the appointment of commissioners to
examine the public accounts in 1780. The commissioners produced fifteen reports for the House of Commons between November of that year and January 1787, several of which explored military expenditure. Two reports criticized the practice whereby the paymaster of the forces kept in his hands sums voted by Parliament, even once he had left office, often settling his final account, and surrendering the outstanding sums, only years later. Another report specifically focused on army extraordinaries during the American war, and sought to discover whether any frauds had been committed, and ‘whether the Public has been sufficiently guarded against Fraud and Imposition, in the Modes adopted for carrying on this Expenditure’. As the commissioners decided that it was impossible to determine whether frauds had actually occurred, they concentrated on the safeguards, and found them lacking. They had two major concerns. The first was that ‘Officers intrusted with the Expenditure of the Public Money have been permitted to have an Interest themselves in the Subject Matter of Expence’ – a reference to the common practice of quartermasters privately purchasing (or otherwise acquiring) wagons and other forms of transport and then hiring them to the army. The second concern was that vouchers for payments for services were allowed without ‘sufficient Examination’: ‘This Defect’, the commissioners wrote, ‘pervades every Branch of the Expenditure under our Consideration’.39

Yet it would be a mistake to assume from these reports, and the examples given earlier of parliamentary activity to check and control military expenditure, that MPs were truly effective in this respect. We might note that the commission for examining the public accounts of 1780, while established by parliamentary legislation, was promoted by the government. The opposition feared that the commissioners would be ‘Tools of the Ministers nomination’, and that Parliament would effectively be denied the right to scrutinize the accounts: Edmund Burke argued that ‘a Scheme [is] formed to frustrate all that enquiry into the publick expenditure, which the people have so strongly and so justly required of us in their petitions’.40 That the commissioners acted so conscientiously, and with such commendable speed, came as a surprise both to the opposition and to the government – John Robinson, one of Lord North’s highly political secretaries to the treasury, despaired of the ammunition provided to the ministry’s enemies.41

In general, MPs were probably unable to make much sense of the accounts of military expenditure submitted to them. In part this was because of the technical and abstruse nature of the details of the accounts, but it also owed something to the
manner in which they were made available for examination. On 22 March 1779, Sir Philip Jennings Clerke, an opposition MP, argued that inadequate information existed for a proper scrutiny. A single copy of the accounts of extraordinary expenses for the army had been presented to the House, Clerke complained, and ‘it was impossible for any number of gentlemen to peruse the paper on the table with proper attention’. He went on to claim that ‘not half the members would know anything about a matter of so much importance when the House proceeded to debate upon it’ in a few days time. He accordingly called for the account of the extraordinaries to be ‘printed for the use of the members’. Predictably, Lord North opposed the proposal as unprecedented, and it was voted down by the government-supporting majority.42

If North’s obstructionism was politically motivated, so was much of the attempted scrutiny that did occur. As a result, some of the criticisms were hardly more specific than those appearing in pamphlets or newspapers. When, on 29 March 1779, the army extraordinaries were brought before the Commons for approval a few days after Clerke’s failed attempt to secure printed copies of the accounts, Charles James Fox, another leading opposition figure, complained of the way in which more than £2 million was ‘voted in the lump, hastily, of a sudden, and at a late hour of the night’. Yet when he tried to explain why he opposed the sums approved, Fox was obliged to fall back on his general condemnation of the government’s handling of the war in America – a war that he had consistently opposed.43 In April 1782, shortly after North’s government had fallen and been replaced by a new administration under the Marquis of Rockingham, the presentation of the extraordinaries was again an opportunity to score political points. As the extraordinaries related to the period when North was still in office, here was an irresistible temptation for supporters of the new administration to engage in wholesale criticism of the previous government’s handling of military expenditure. Isaac Barré led the charge, claiming that the figures presented significantly underestimated the true expenses, which he maintained ‘would be found to amount to upwards of 5,000,000 l.’. He criticized the great number of commissaries employed (‘so many cormorants preying on the vitals of their country’), and argued that ‘the carriage and transport service’ had been excluded from the accounts. A succession of MPs then rose to draw attention to abuses of which they had personal knowledge. Yet, for all the sound and fury, the original accounts, on being put to the vote, were carried without a division.44
When there were no obvious political points to be made, MPs appear to have allowed the army’s estimates and extraordinaries to pass without much comment. It must be conceded that this might be a mistaken impression created by the nature of the surviving evidence. For much of the period considered here, the reporting of parliamentary debates was regarded as a breach of privilege; the reports that appear in collections such as the contemporaneous *Parliamentary Register* compiled by John Almon, and the *Parliamentary History* subsequently produced by William Cobbett and John Wright, are largely derived from contemporary newspaper accounts.\(^{45}\) Those debates that found their way into print tended to be the great set-piece clashes between the political parties or factions, which provided an opportunity for reporters to highlight their differences. Detailed and non-partisan scrutiny of military expenditure would perhaps have been less likely to attract the attention of the newspapers, and therefore could be missing from the collected reports of debates compiled at the time or later. The official records, chiefly the printed *Journals*, usually noted decisions only, and not the points made by individual MPs.

Even so, the silence of both the unofficial and official parliamentary sources is suggestive. The *Journals* seem to have noted requests for additional material, or reference to committee, when accounts were presented, whether those requests and references were successful or not; so we can fairly safely assume that if no such requests or references were recorded, they were not made. There are reasonable grounds, then, for believing that the estimates and extraordinaries frequently passed without serious scrutiny. During the Seven Years War, it seems that the Commons even took to agreeing legislation to provide the government with sums to cover, in advance, a portion of the extraordinary expenses for the coming year – an acknowledgement that the estimates seriously understated the likely costs of the army, and therefore a very considerable surrender of control over spending. In 1757, for instance, £1 million was voted to cover ‘any extraordinary Expences of the War, incurred or to be incurred, for the service of the Year’. A further £800,000 was given in the same way in 1758, and £1 million a year thereafter for the rest of the war.\(^{46}\) A recent study surmises that the government probably submitted artificially low army estimates, safe in the knowledge that there was unlikely to be any significant resistance to funding the extraordinaries.\(^{47}\)

This is not to say that Parliament was a totally ineffectual check and control on military expenditure. There were conscientious MPs, who followed the accounts as
carefully as they could. In the Seven Years War, Sir Francis Dashwood, a consistent opponent of a continental military commitment, kept notes of the rising costs of the army in Germany. He recorded that the expense had been £692,477, ‘exclusive of transports’ in 1757, before a British contingent joined the allied forces, but by 1761 had reached £5,063,218, ‘besides Subsidy to King [of] P[ru]s[ia] 670000 and exclusive of the expence of Transports’. Even if opposition MPs failed to achieve many immediate victories – which was more or less inevitable in a legislature dominated by government supporters – their recommendations were sometimes subsequently adopted. In February 1767, for instance, George Grenville, formerly first minister but now in opposition, tried to have the army extraordinaries refused, on the grounds that the troops in North America should be brought ‘nearer the sea coast … upon account of the expense of keeping up the outposts’ beyond the Appalachians, which had to be provided with food and other necessaries that were transported at considerable cost from the settled agricultural areas. Grenville’s motion to this effect was rejected decisively, and the extraordinaries approved, but the next year the government ordered a redeployment of the army in North America along the lines that he had urged, and for the same reason – to save money. Nor should we forget that the commission for examining the public accounts created in 1780 was almost certainly intended by Lord North as a means of heading off strong parliamentary pressure, supported by the county associations, for a thorough reform of government expenditure. With a general election due by the end of September 1781 at the latest, North no doubt reckoned that he had to take pre-emptive measures, or risk some MPs who normally supported the government becoming more inclined to back opposition calls for cuts in spending the nearer the time came for them to face their electorates. Nevertheless, it remains the case that Parliament was not as effective a check and control on military spending as either constitutional theory or its more optimistic members supposed.

-III-

As the House of Commons was meant to check the power of the executive, and particularly to hold ministers to account for the use of public money, it might seem ironic that perhaps the most effective check and control on military spending was provided by the various agencies of the state itself. The Hanoverian kings, in their capacity as commanders-in-chief of the army, took a keen interest in the well-being of
the land service, and, mainly through the prerogative instrument of royal warrants, a whole host of reforms relating to finance were introduced on crown authority. The key changes were the ending of the practice of putting fictitious names on regimental muster rolls, and claiming non-existent men’s pay; the introduction of better reviewing procedures; and new methods for checking regimental accounts. Regulations relating to these matters came out at various points in the eighteenth century, but they were a particular feature of the middle decades, during and following on from the wars of the 1739-63. As a result of these reforms, colonels and captains found themselves less able to acquire an additional income from the management of their regiments and companies – a change that can be seen as part of a long-drawn out process of professionalization of the army, gradually transforming it from a collection of separate proprietary units into a state-controlled whole. But, from our current perspective, it should also be noted that the reforms to regimental and company economies had the effect of helping to avoid profiteering and the waste of public money.

If the king and his ministers provided an important check on military spending, it should not be assumed that the crown’s desire for economy was taken up enthusiastically throughout the army. Even after the implementation of the reforms just mentioned, the scope for perquisites was not eliminated. Colonels continued to be responsible for contracting to clothe their regiments – a responsibility that provided ample opportunities for money-making, sometimes at the expense of the soldiers, part of whose pay was deducted for their clothing, and sometimes at the expense of the public. Furthermore, certain posts in the army’s service departments were well-known for their opportunities for profit, and prized for just this reason. Even if army officers were conscientious in their supervision of the spending of the money in their charge, those who rose to high command were not always well equipped to ensure proper management of the finances relating to large bodies of troops. The qualities that had brought officers to a senior position – leadership, courage, or perhaps just birth and patronage – were not usually the qualities that made them good accountants. The Duke of Marlborough, in charge of the army sent to Germany in 1758, was clearly overwhelmed and unable to cope. ‘I am quite stupified’, he told his wife, ‘with reading writing, looking over accounts, making contracts for bread, forage, wagons, &c &c absolutely necessary for the existence of the English troops’.
The agency of the state that played the key role in controlling military expenditure was the Treasury. If the colonels of regiments contracted for the clothing of their corps, the Treasury supervised all other supply contracts, for items such as food and drink for the men, fodder for the horses, fuel for warmth and for cooking, and transport, both by sea and by land. In May 1741, when an army was earmarked for service in Flanders to assist the Austrians and Dutch in defending the Low Countries from the French, General Ligonier was directed by the Treasury ‘to inform himself in the best manner of the rates and prices of bread and bread waggons’. To assist him, the Treasury sent him ‘copies of all contracts found previously relating thereto’. At this stage, as the army had not been employed in serious campaigning since the end of the War of the Spanish Succession (1702-13), there was little recent precedent on which to draw. But as fresh experience was acquired during the mid-century conflicts, the Treasury became more and more interested in contract monitoring to avoid fraud and waste. Commissaries were charged with overseeing the carrying out of the agreed terms and conditions by the contractors. Ships carrying supplies to distant military theatres were ordered to sail in convoy, to reduce insurance costs. Increasingly robust auditing procedures were introduced to diminish the scope for speculation. And, perhaps most importantly, contracts were entered into on a relatively short-term basis, allowing for revision of terms at renewal, and therefore acting as a check on costs. To give just one example: John Warrington, who supplied horses for the artillery during the Seven Years War, found himself obliged to accept appreciably less favourable terms in the later stages of the conflict – a reduction from a shilling per horse per day in 1760 to ten and a half pence per day in 1761. In the American war, some of the lessons had to be re-learned, but there was an increased element of competition introduced into contract negotiations from 1780, and contract management generally seems to have improved after a not very impressive start in 1776. Profits for contractors appear to have diminished accordingly from around fifteen-twenty percent before 1780, to about ten percent thereafter.

It was the Treasury, furthermore, that initiated inquiry into improper practices in the army’s ancillary services in the later stages of the Seven Years War. In April 1760, the Duke of Newcastle, the first lord of the Treasury, wrote to the Marquis of Granby, the British commander-in-chief in Germany, expressing his concerns about Michael Hatton, one of the commissaries. Further letters in May followed up these
concerns, and on the 23rd Newcastle noted with alarm that since 5 February some £753,000 had been paid for extraordinaries on Hatton’s orders. A few days later, Newcastle turned his attention to Peter Taylor, a deputy paymaster, whom it was claimed deducted from six to seven percent from his payments as a personal perquisite. Newcastle remained sufficiently worried about what was happening in Germany to order an inquiry a year later. A summary of the correspondence between the Treasury and the commissaries was prepared by Treasury officials and delivered to Newcastle’s successor, the Earl of Bute, in June 1762.  

Of course, Newcastle and the Treasury were not operating in a political vacuum, any more than North was when he decided to appoint a commission to examine the public accounts in 1780. They were only too aware of public disquiet and the potential for parliamentary attack. When governments took steps to control military spending, they were no doubt trying in part to minimize the scope for public and parliamentary criticism of bloated army budgets. Ministers responded to waste and fraud in military expenditure because they knew that if it remained unchecked, then the parliamentary opposition would cause enormous trouble, and government-supporting MPs might suffer at the hands of an enraged public at the next general election. But there was also a concern for economy that seems to have been generated from within the Treasury itself, and owed relatively little to external political pressure. Indeed, the Treasury, or its officials, might well have contributed to the general mood in favour of tighter control over government spending. The James Postlethwayt who wrote the tract on national finance that was cited earlier as a stimulus to public interest in expenditure questions seems to have been the James Postlethwaite who served as chief clerk of the Treasury from 1759 to 1761.

How successful were the checks and controls discussed in this paper when considered collectively? Was there widespread and serious fraud and waste of public money, or was the vast bulk of the sums raised spent effectively and for the purposes intended? Gordon Bannerman, who has recently completed a study of the supply contracts for the army at home in the period 1739-63, concludes that the most remarkable feature of contracting at this time was its efficiency. ‘While patronage and jobbery clearly existed’, he writes, ‘they do not, and did not, imply inefficiency and incapacity.'
Contractors deserve to be viewed in more generous and accurate terms than as rapacious beneficiaries of a corrupt eighteenth-century supply system.  

There is some evidence that supplying the army when it was encamped at home during the American war was more problematic: the delivery of poor quality bread led one camp commander to argue that ‘the Contractors deserve to be hanged’.  

None the less, Bannerman’s findings for the period of the mid-century wars suggest that there was remarkably little fraud and waste in the contracting for supplying the army at home.

But before we assume that these conclusions can be applied more broadly, it should be noted that the army operating in Britain itself, while certainly not immune from criticism, especially when it incorporated foreign regiments, as in 1745-6 and 1756-7, was subject to less sustained political attack than either the army serving in the Low Countries or Germany in the mid-century wars, or in America during the War of Independence. There was less incentive, in short, for anyone to dig deep in search of unedifying financial practices, or the waste of public money. But it may well be that fraud and waste were indeed less of a problem when the army was operating in the home territories, as expenditure could be more closely supervised and monitored, and any aggrieved persons might be interviewed. There was also less scope for commissaries, paymasters and contractors to take advantage of monetary exchange.

When the army was campaigning abroad, checking and controlling its expenditure became altogether more difficult. It was surely no coincidence that the inquiries set up to investigate fraud and peculation in our period both concerned the servicing of the army operating at some distance from home: in Germany in the Seven Years War, and in North America in the War of Independence. Neither the Treasury investigation into the commissariat in Germany nor the reports of the commissioners for examining the public accounts issued in and after the American war led to the prosecution of individuals, but the clear impression was left that public money had been misappropriated for personal profit. The scale of fraud and peculation is impossible to judge, but there are some compelling indications of fortunes having been made. Henry Hulton, appointed to supervise the accounts of the army in Germany and in 1761 part of the enquiry into the ill-conduct of the commissariat, had no doubt that the problem was endemic. He wrote that ‘when fraud can be practised with impunity, covered by confusion, or supported by the number and power of associates, no
wonder it breaks all bounds, and is carried to every length.’ The number of persons involved, he believed, ‘and the enormity of their crime, was their protection: the fortunes they had acquired gave them consequence and influence’. Lawrence Dundas, one of the targets of Hulton’s strictures, certainly made a good deal of money, and became a baronet in 1762. While he denied any wrong-doing, he admitted that he saw no difficulty in ‘being very usefull to the Publick and also doing myself some Material service’. Hulton wrote that since his return to England, Dundas had been living ‘with a princely magnificence’. Richard Oswald, who made about £112,000 from his army bread contracts alone during the German campaigns, became a major landowner in his native Scotland after the war. Peter Taylor, the son of a grocer, who had been a silversmith before he became deputy paymaster, was quick to attribute the accusations against him to prejudice: ‘tis a crime amongst my Countrypeople for a man by his Industry to raise in the world’, he wrote bitterly. But the claims made about his meteoric ascent were hardly surprising: after all, he returned home with enough money to buy two landed estates and to secure himself a seat in Parliament. Others did spectacularly well out of the American war. Sir William Erskine, quartermaster-general from 1776 to 1779, sent home some £13,000 in 1777 alone. Archibald Robertson, an engineer who became deputy quartermaster, appears not to have been wealthy or well-connected before the conflict began; indeed he had risen only painfully slowly through the officer ranks, languishing as a lieutenant for twelve years after the end of the Seven Years War. But when Robertson retired from the service in 1783, he was able to devote £35,000 to the purchase of a landed estate in Scotland. William Shirreff, another deputy quartermaster of similarly obscure background, purchased an estate at Old Alresford, Hampshire.

For all the efforts made, then, there appears still to have been significant fraud and waste in military expenditure in the period considered in this paper, at least when the army was operating beyond the home territories. Viewed through a long lens, this comes as little or no surprise. The supplying of armies with necessaries such as foodstuffs, fuel, and transport has provided opportunities for personal gain, often at public expense, in many wars since the eighteenth century. But the most important comparison is not with later periods, but with the situation in other eighteenth-century armies. What checks and controls were there on their expenditure, and how successfully did such checks and controls operate? A broad and detailed comparison
may be beyond the capacity of any single scholar working in isolation; but it would be valuable to know whether the British experience was unusual or essentially similar to that of other European powers. If such a comparison is thought valid for the raising of money for war, it must be hardly less so for the spending of money on war.


3 For the influence of Brewer’s approach, see the essays in Lawrence Stone (ed.), *An Imperial State at War: Britain from 1688 to 1815* (London, 1994).


10 These figures are derived from the useful tabulation in Jeremy Gregory and John Stevenson, *The Longman Companion to Britain in the Eighteenth Century 1688-1820* (Harlow, 2000), 196-7.


13 Hoppit, ‘Checking the Leviathan’, 275. For other publications, see, e.g., the work of Joseph Massie, esp. his *Ways and Means for Raising Extraordinary Supplies to Carry on the War for Seven Years, if it should Continue so long; Without doing any Prejudice to the Manufactures or Trade of Great Britain*, Pt. I (London, 1757); Andrew Hooke, *An Essay on the National Debt, and National Capital: or, the Account truly stated, Debtor and Creditor* (London, 1751).
14 Dr Williams’s Library, Wodrow-Kenrick Correspondence, MS 24157 (69).

15 Glasgow City Archives, Maxwell of Nether Pollok Papers, T-PM 115/180.

16 [Anon.,] The Triumphant Campaign. A Critical, Political, Panegyrical, Poetical History of the Late Active Glorious German Campaign; To which is Added an Impeachment Brought by the H----n Troops in the Field, against My Lord S---r; and the Design of a Medal to Perpetuate the Memory of Our Conduct (London, 1743), esp. 23.

17 See, e.g., [Jonas Hanway?,] Thoughts on the Duty of a Good Citizen, with regard to War and Invasion; In a Letter from a Citizen to a Friend (London, [1756]), 20.

18 [Anon.,] The National Interest of Great Britain, in its Present Circumstances, Demonstrated; in a Discourse in Two Parts (London, 1748), 10-11. See also the letter from ‘Peter Plainspeak’ in London Evening Post, 24 April 1762, calling for the British troops serving in Germany to be supplied from Britain and Ireland.

19 See, e.g., [Anon.,] Proposals for Carrying on the War with Vigour, Raising the Supplies within the Year, and Forming a National Militia (London, 1757).


26 See Conway, War, State, and Society in Mid-Eighteenth-Century Britain and Ireland, ch. 6.


29 As Edmund Burke told one of the associations in Feb. 1780, it was the ‘The Watchful Attention, and temperate Zeal of the people at large’ that would make reform possible: Thomas W. Copeland et al (eds.), The Correspondence of Edmund Burke (10 vols., Cambridge, 1958-78), iv. 208.

30 See Earl of Albemarle (ed.), Memoirs of the Marquis of Rockingham (2 vols., London, 1852), ii. 309, for the Duke of Richmond’s view, in 1777, that this was the opposition’s best chance of winning widespread support for its criticisms of the war in America.

31 Regiments on the Irish establishment were omitted, as their support was the responsibility of the Dublin Parliament, though if regiments were re-deployed, in time of war, either in Britain or abroad, they became a charge on the British military budget.


34 *Journals of the House of Commons*, xxix. 60 and 67 (2 and 9 Dec. 1761).

35 Ibid., xxxvii. 293 (26 March 1779).


38 Ibid., xxxii. 73-230.

39 Ibid., xli. 147, 186, 422-3, 431.

40 Copeland et al (eds.), *Correspondence of Burke*, iv. 222.

41 British Library, Liverpool Papers, Additional MS 38567, fo. 891.

42 John Almon (ed.), *The Parliamentary Register; or, History of the Proceedings and Debates of the House of Commons*, xii (1779), 179-82.

43 Cobbett and Wright (eds.), *Parliamentary History*, xx. 359 (29 March 1779).
Ibid., xxii.1344-6. It was left to a committee to identify savings that might cover at least part of the extraordinaries: See *Journals of the House of Commons*, xxxviii. 955, 962-3.


30 Geo. II, c. 23; 31 Geo. II, c. 33; 32 Geo. II, c. 36; 33 Geo. II, c. 18; 1 Geo. III, c. 19; 2 Geo. III, c. 34.


See, e.g., the comments attributed to him on 19 April 1758, in the debate on the Prussian treaty and subsidy: ‘Apprehend this Means bring you into a Continental War’ (Berkshire Record Office, Neville and Aldworth Papers, 034/16, Parliamentary Diaries of Richard Neville Aldworth).

Buckinghamshire Record Office, Dashwood Papers, D/D/19/5.


For the case of James Robertson in America, see Journals of the Hon. William Hervey, in North America and Europe, from 1755 to 1814 (Bury St Edmunds, 1906), 74, 128.

British Library, Blenheim Papers, Add. MS 61667, fo. 47.


For an example of this, see National Army Museum, Hawley Papers, 7411-24-17, Newcastle to Lt.-Gen. Henry Hawley, 4 Jan. 1746.

Bannerman, ‘British Army Contracts and Domestic Supply’, ch. 3.


Historical Manuscripts Commission, Rutland MSS (5 vols., London, 1888-1905), ii. 208, 209, 213, 214. See also 216, for more on Hatton and the commissariat.

Bodleian Library, MS North c 2, fos. 280-320.

64 Bannerman, ‘British Army Contracts and Domestic Supply’, 310.

65 Centre for Kentish Studies, Amherst MSS, U 1350 086/9.

66 Yale University Library, Hulton MSS, ‘Matters, relative to the conduct of the Commissariat which attended the Allied Army in Germany, 1760. 61, 62’, 2-3, 167.

67 North Yorkshire Record Office, Dundas (Zetland) Papers, ZNK/X1/2/3.

68 Yale University Library, Hulton MSS, ‘Matters, relative to the conduct of the Commissariat’, 10.


70 National Library of Scotland, Halkett Papers, MS 6410, fos. 26, 31, 37, 77.